

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended February 28, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	10,117,965	7,216,907	2,901,058
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>10,117,965</u>	<u>7,216,907</u>	<u>2,901,058</u>
G-APL	Gas Net Adjusted Rate Base	<u>760,364,203</u>	<u>545,497,088</u>	<u>214,867,115</u>
	RATE OF RETURN	<u>1.331%</u>	<u>1.323%</u>	<u>1.350%</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

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2023

Average of Monthly Averages Basis

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	2-01-2023 thru 02-28-2023	270,019 100.000%	176,229 65.265%	93,790 34.735%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2023 thru 02-28-2023	940,759 100.000%	747,392 79.446%	193,367 20.554%
	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	2-01-2023 thru 02-28-2023	43,598,776 100.000%	29,398,655 67.430%	14,200,121 32.570%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2023

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2023

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2023

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	2-01-2023 thru 02-28-2023	2,593,749	1,856,429	737,320	
			100.000%	71.573%	28.427%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2023 thru 02-28-2023	825,388,881	587,894,986	237,493,895	
			100.000%	71.226%	28.774%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2023 thru 02-28-2023	96,310,632	76,440,219	19,870,413	
			100.000%	79.368%	20.632%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2023 thru 02-28-2023	-3,416,198	-2,428,751	-987,447	
			100.000%	71.095%	28.905%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	31,724,041	0	31,724,041	21,827,860	0	21,827,860	9,896,181	0	9,896,181
99 4812XX	Commercial - Firm & Interruptible	14,875,104	0	14,875,104	10,848,962	0	10,848,962	4,026,142	0	4,026,142
99 4813XX	Industrial-Firm	467,165	0	467,165	265,631	0	265,631	201,534	0	201,534
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	67,023	0	67,023	60,766	0	60,766	6,257	0	6,257
99 499XXX	Unbilled Revenue	3,312,793	0	3,312,793	2,145,520	0	2,145,520	1,167,273	0	1,167,273
	TOTAL SALES TO ULTIMATE CUSTOMERS	50,446,126	0	50,446,126	35,148,739	0	35,148,739	15,297,387	0	15,297,387
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,000,264	0	4,000,264	2,697,378	0	2,697,378	1,302,886	0	1,302,886
4 488000	Miscellaneous Service Revenues	551	0	551	315	0	315	236	0	236
99 4893XX	Transportation Revenues	532,845	0	532,845	484,297	0	484,297	48,548	0	48,548
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(3,378,032)	32,922	(3,345,110)	(2,525,758)	23,620	(2,502,138)	(852,274)	9,302	(842,972)
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	1,155,628	32,922	1,188,550	656,232	23,620	679,852	499,396	9,302	508,698
	TOTAL GAS REVENUES	51,601,754	32,922	51,634,676	35,804,971	23,620	35,828,591	15,796,783	9,302	15,806,085
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	20,072,999	0	20,072,999	13,248,673	0	13,248,673	6,824,326	0	6,824,326
99 808XXX	Net Natural Gas Storage Transactions	7,311,262	0	7,311,262	4,929,984	0	4,929,984	2,381,278	0	2,381,278
99 811000	Gas Used for Products Extraction	(49,337)	0	(49,337)	(33,268)	0	(33,268)	(16,069)	0	(16,069)
10 813000	Other Gas Expenses	7,184	116,957	124,141	7,184	78,380	85,564	0	38,577	38,577
99 813010	Gas Technology Institute (GTI) Expenses	17,828	0	17,828	12,417	0	12,417	5,411	0	5,411
	TOTAL PRODUCTION EXPENSES	27,359,936	116,957	27,476,893	18,164,990	78,380	18,243,370	9,194,946	38,577	9,233,523
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	66,517	66,517	0	45,531	45,531	0	20,986	20,986
1 837000	Other Equipment	0	66,906	66,906	0	45,797	45,797	0	21,109	21,109
	TOTAL UNDERGROUND STORAGE OPER EXP	0	133,423	133,423	0	91,328	91,328	0	42,095	42,095
G-DEPX	Depreciation Expense-Underground Storage	0	62,504	62,504	0	42,784	42,784	0	19,720	19,720
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	93,658	93,658	0	64,109	64,109	0	29,549	29,549
	TOTAL UNDERGROUND STORAGE EXPENSES	0	227,081	227,081	0	155,437	155,437	0	71,644	71,644

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	24,208	155,467	179,675	20,430	123,512	143,942	3,778	31,955	35,733
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	163,601	59,451	223,052	120,677	47,231	167,908	42,924	12,220	55,144
3	875000	Measuring & Reg Sta Exp-General	8,507	0	8,507	7,753	0	7,753	754	0	754
3	876000	Measuring & Reg Sta Exp-Industrial	764	0	764	69	0	69	695	0	695
3	877000	Measuring & Reg Sta Exp-City Gate	11,697	0	11,697	8,316	0	8,316	3,381	0	3,381
3	878000	Meter & House Regulator Expenses	7,689	0	7,689	2,995	0	2,995	4,694	0	4,694
3	879000	Customer Installation Expenses	174,353	11,968	186,321	115,600	9,508	125,108	58,753	2,460	61,213
3	880000	Other Expenses	244,271	86,006	330,277	205,174	68,328	273,502	39,097	17,678	56,775
3	881000	Rents	0	(626)	(626)	0	(497)	(497)	0	(129)	(129)
	MAINTENANCE										
3	885000	Supervision & Engineering	(8)	0	(8)	0	0	0	(8)	0	(8)
3	887000	Mains	52,018	0	52,018	82,409	0	82,409	(30,391)	0	(30,391)
3	889000	Measuring & Reg Sta Exp-General	5,250	4,957	10,207	3,135	3,938	7,073	2,115	1,019	3,134
3	890000	Measuring & Reg Sta Exp-Industrial	122	0	122	(7)	0	(7)	129	0	129
3	891000	Measuring & Reg Sta Exp-City Gate	10,126	(102)	10,024	9,647	(81)	9,566	479	(21)	458
3	892000	Services	60,539	0	60,539	29,054	0	29,054	31,485	0	31,485
3	893000	Meters & House Regulators	177,622	49,267	226,889	142,140	39,141	181,281	35,482	10,126	45,608
3	894000	Other Equipment	0	12,203	12,203	0	9,695	9,695	0	2,508	2,508
	TOTAL DISTRIBUTION OPERATING EXP		940,759	378,591	1,319,350	747,392	300,775	1,048,167	193,367	77,816	271,183
G-DEPX		Depreciation Expense-Distribution	1,968,848	4,786	1,973,634	1,381,368	3,227	1,384,595	587,480	1,559	589,039
G-OTX		Taxes Other Than FIT	3,167,422	0	3,167,422	2,766,447	0	2,766,447	400,975	0	400,975
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		5,136,270	4,786	5,141,056	4,147,815	3,227	4,151,042	988,455	1,559	990,014
	TOTAL DISTRIBUTION EXPENSES		6,077,029	383,377	6,460,406	4,895,207	304,002	5,199,209	1,181,822	79,375	1,261,197

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For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	7,718	7,718	0	5,037	5,037	0	2,681	2,681
2	902000	Meter Reading Expenses	22,884	4,520	27,404	18,114	2,950	21,064	4,770	1,570	6,340
2	903XXX	Customer Records & Collection Expenses	52,282	385,942	438,224	24,122	251,885	276,007	28,160	134,057	162,217
2	904000	Uncollectible Accounts	11,341	0	11,341	4,144	0	4,144	7,197	0	7,197
2	905000	Misc Customer Accounts	0	588	588	0	384	384	0	204	204
TOTAL CUSTOMER ACCOUNTS EXPENSES			86,507	398,768	485,275	46,380	260,256	306,636	40,127	138,512	178,639
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	2,650,488	8,499	2,658,987	2,012,248	5,547	2,017,795	638,240	2,952	641,192
2	909000	Advertising	2,928	5,007	7,935	2,192	3,268	5,460	736	1,739	2,475
2	910000	Misc Customer Service & Info Exp	0	1,332	1,332	0	869	869	0	463	463
TOTAL CUSTOMER SERVICE & INFO EXP			2,653,416	14,838	2,668,254	2,014,440	9,684	2,024,124	638,976	5,154	644,130
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	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	14,177	726,279	740,456	10,418	521,076	531,494	3,759	205,203	208,962
4	921000	Office Supplies & Expenses	(1)	91,588	91,587	0	65,711	65,711	(1)	25,877	25,876
4	922000	Admin. Expenses Transferred - Credit	0	(1,369)	(1,369)	0	(982)	(982)	0	(387)	(387)
4	923000	Outside Services Employed	5,356	303,544	308,900	4,260	217,781	222,041	1,096	85,763	86,859
4	924000	Property Insurance Premium	0	54,836	54,836	0	39,343	39,343	0	15,493	15,493
4	925XXX	Injuries and Damages	1,387	164,829	166,216	1,164	118,258	119,422	223	46,571	46,794
4	926XXX	Employee Pensions and Benefits	166,478	386,197	552,675	132,483	277,081	409,564	33,995	109,116	143,111
4	928000	Regulatory Commission Expenses	94,074	17,190	111,264	77,848	12,333	90,181	16,226	4,857	21,083
4	930000	Miscellaneous General Expenses	(4,001)	135,812	131,811	(4,464)	97,440	92,976	463	38,372	38,835
4	931000	Rents	0	9,549	9,549	0	6,851	6,851	0	2,698	2,698
4	935000	Maintenance of General Plant	74,984	263,634	338,618	63,725	189,147	252,872	11,259	74,487	85,746
TOTAL ADMIN & GEN OPERATING EXP			352,454	2,152,089	2,504,543	285,434	1,544,039	1,829,473	67,020	608,050	675,070

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	146,290	411,320	557,610	133,944	295,106	429,050	12,346	116,214	128,560
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 - 3	71,003	791,662	862,665	71,003	567,986	638,989	0	223,676	223,676
G-AMTX	Amortization Expense-General Plant - 390200, 390	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 Extensi	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 Amorti:	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	5,002	18,899	23,901	3,985	13,461	17,446	1,017	5,438	6,455
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 Deferr:	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,433	0	3,433	2,768	0	2,768	665	0	665
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	(92,907)	0	(92,907)	(92,907)	0	(92,907)	0	0	0
99 407447	Regulatory Deferral - COVID-19	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	(103)	0	(103)	(103)	0	(103)	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	57,267	182,098	239,365	44,846	130,648	175,494	12,421	51,450	63,871
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	463,014	1,411,323	1,874,337	422,137	1,012,470	1,434,607	40,877	398,853	439,730
	TOTAL ADMIN & GENERAL EXPENSES	815,468	3,563,412	4,378,880	707,571	2,556,509	3,264,080	107,897	1,006,903	1,114,800
	TOTAL EXPENSES BEFORE FIT	36,992,356	4,704,433	41,696,789	25,828,588	3,364,268	29,192,856	11,163,768	1,340,165	12,503,933
	NET OPERATING INCOME (LOSS) BEFORE FIT			9,937,887			6,635,735			3,302,152
G-FIT	FEDERAL INCOME TAX			1,741,139			1,113,470			627,669
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,921,217)			(1,694,642)			(226,575)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			10,117,965			7,216,907			2,901,058

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.265%	34.735%
G-ALL 3	Direct Distribution Operating Expense	100.000%	79.446%	20.554%
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 February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	32,922	37,382	4,460	23,620	28,080	0	9,302	9,302
4	495028	Deferred Exchange Reservation	468,750	0	468,750	316,078	0	316,078	152,672	0	152,672
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	(3,029,093)	0	(3,029,093)	(1,834,792)	0	(1,834,792)	(1,194,301)	0	(1,194,301)
4	495329	Amortization Res Decoupling Deferral	(635,859)	0	(635,859)	(746,197)	0	(746,197)	110,338	0	110,338
4	495338	Non-Res Decoupling Deferred Rev	37,652	0	37,652	(51,786)	0	(51,786)	89,438	0	89,438
4	495339	Amortization Non-Res Decoupling	(223,941)	0	(223,941)	(213,520)	0	(213,520)	(10,421)	0	(10,421)
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	(3,378,031)	32,922	(3,345,109)	(2,525,757)	23,620	(2,502,137)	(852,274)	9,302	(842,972)

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 February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	21,517,117	0	21,517,117	14,512,246	0	14,512,246	7,004,871	0	7,004,871
1	804001	Pipeline Demand Costs	2,194,463	0	2,194,463	1,502,110	0	1,502,110	692,353	0	692,353
1	804002	Transport Variable Charges	37,997	0	37,997	26,009	0	26,009	11,988	0	11,988
6	804010	Gas Costs - Fixed Hedge	25,201	0	25,201	16,993	0	16,993	8,208	0	8,208
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	76,086	0	76,086	51,305	0	51,305	24,781	0	24,781
6	804018	Merchandise Processing Fee	15,796	0	15,796	10,651	0	10,651	5,145	0	5,145
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	(659,869)	0	(659,869)	(444,950)	0	(444,950)	(214,919)	0	(214,919)
6	804700	Gas Costs - Offsystem Bookout	167,454	0	167,454	112,914	0	112,914	54,540	0	54,540
6	804711	Gas Costs - Offsystem Bookout Offset	(167,454)	0	(167,454)	(112,914)	0	(112,914)	(54,540)	0	(54,540)
6	804730	Gas Costs - Intracompany LDC Gas	968,818	0	968,818	653,274	0	653,274	315,544	0	315,544
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	4,242,890	0	4,242,890	2,470,276	0	2,470,276	1,772,614	0	1,772,614
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(8,345,500)	0	(8,345,500)	(5,549,241)	0	(5,549,241)	(2,796,259)	0	(2,796,259)
		TOTAL PURCHASED GAS COSTS	20,072,999	0	20,072,999	13,248,673	0	13,248,673	6,824,326	0	6,824,326

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.430%	32.570%
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 February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,561	8,499	21,060	7,207	5,547	12,754	5,354	2,952	8,306
99	908600	Public Purpose Tariff Rider Expense Offset	2,587,928	0	2,587,928	1,973,916	0	1,973,916	614,012	0	614,012
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	49,999	0	49,999	31,125	0	31,125	18,874	0	18,874
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			2,650,488	8,499	2,658,987	2,012,248	5,547	2,017,795	638,240	2,952	641,192

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.265%	34.735%
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 February 28, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.11%	55.11%
2	Cost of Debt		4.629%	4.633%
	Total Cost of Debt		2.551%	2.553%
	Total Weighted Cost		2.551%	2.553%
G-APL	Net Rate Base	760,364,203	545,497,088	214,867,115
	Interest Deduction for FIT Calculation	19,401,188	13,915,631	5,485,557
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	51,634,676	35,828,591	15,806,085
G-OPS	Operating & Maintenance Expense	34,587,738	23,543,098	11,044,640
G-OPS	Book Deprec/Amort and Reg Amortizations	3,671,110	2,686,492	984,618
G-OTX	Taxes Other than FIT	3,437,941	2,963,266	474,675
	Net Operating Income Before FIT	9,937,887	6,635,735	3,302,152
G-INT	Less: Interest Expense	1,616,766	1,159,636	457,130
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	(29,590)	(173,862)	144,272
	Taxable Net Operating Income	8,291,137	5,302,237	2,988,900
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,741,139	1,113,470	627,669
G-DTE	Deferred FIT	(137,245)	(59,585)	(77,660)
G-DTE	Customer Tax Credit Amortization	(1,783,972)	(1,635,057)	(148,915)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(180,078)	(581,172)	401,094
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended February 28, 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	2,189,445	1,277,617	3,467,062	1,588,386	914,372	2,502,758	601,059	363,245	964,304
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	83,097	83,097	0	33,570	33,570
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(8,324)	(8,324)	0	(5,929)	(5,929)	0	(2,395)	(2,395)
99	997010	Deferred Gas Credit and Refunds	(4,102,611)	(468,750)	(4,571,361)	(3,078,966)	(333,872)	(3,412,838)	(1,023,645)	(134,878)	(1,158,523)
12	997016	Redemption Expense Amortization	0	2,536	2,536	0	1,806	1,806	0	730	730
99	997018	DSM Tariff Rider	1,248,341	0	1,248,341	743,399	0	743,399	504,942	0	504,942
12	997020	FAS87 Current Pension Accrual	0	(34,025)	(34,025)	0	(24,235)	(24,235)	0	(9,790)	(9,790)
12	997027	Customer Uncollectibles	(26,520)	(43,057)	(69,577)	(38,867)	(30,668)	(69,535)	12,347	(12,389)	(42)
99	997031	Decoupling Mechanism	3,851,241	0	3,851,241	2,846,295	0	2,846,295	1,004,946	0	1,004,946
12	997032	Interest Rate Swaps	0	109,609	109,609	0	78,070	78,070	0	31,539	31,539
12	997035	Leases	0	6,134	6,134	0	4,401	4,401	0	1,733	1,733
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,928)	(36,928)	0	(14,918)	(14,918)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,392,102)	(2,392,102)	0	(966,366)	(966,366)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	49,999	0	49,999	31,125	0	31,125	18,874	0	18,874
12	997080	Book Transportation Depreciation	0	315,201	315,201	0	224,505	224,505	0	90,696	90,696
12	997081	Deferred Compensation	0	24,456	24,456	0	17,419	17,419	0	7,037	7,037
4	997082	Meal Disallowances	0	11,761	11,761	0	8,438	8,438	0	3,323	3,323
12	997083	Paid Time Off	0	69,379	69,379	0	49,416	49,416	0	19,963	19,963
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	(875,001)	(875,001)	0	(623,228)	(623,228)	0	(251,773)	(251,773)
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	(3,892)	(3,892)	13,195	(1,572)	11,623
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	59,256	59,256	0	23,938	23,938
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,173	1,173	0	474	474
12	997122	Regulatory Fees	(92,907)	0	(92,907)	(92,907)	0	(92,907)	0	0	0
12	997125	COVID-19	0	0	0	0	0	0	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	(115,259)	(115,259)	0	(46,563)	(46,563)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(320,517)	(320,517)	0	(129,483)	(129,483)
12	997139	Pension Settlement	0	22,357	22,357	0	15,924	15,924	0	6,433	6,433
12	997140	Insurance Balancing	(103)	0	(103)	(103)	0	(103)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	3,386,609	(3,416,199)	(29,590)	2,254,891	(2,428,753)	(173,862)	1,131,718	(987,446)	144,272

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.265%	34.735%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.430%	32.570%
G-ALL	11	Book Depreciation	100.000%	71.573%	28.427%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.226%	28.774%
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 February 28, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	231,144	164,635	66,509
99	410100	Deferred Federal Income Tax Exp	57,313	53,386	3,927
		SUBTOTAL	288,457	218,021	70,436
12	411100	Deferred Federal Income Tax Expense - Allocated	(154,027)	(109,707)	(44,320)
99	411100	Deferred Federal Income Tax Exp	(310,306)	(194,941)	(115,365)
		SUBTOTAL	(464,333)	(304,648)	(159,685)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		SUBTOTAL	38,631	27,042	11,589
		Total Deferred Federal Income Tax Expense	(137,245)	(59,585)	(77,660)
99	411193	Customer Tax Credit Amortization	(1,783,972)	(1,635,057)	(148,915)
		SUBTOTAL	(1,783,972)	(1,635,057)	(148,915)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.226%	28.774%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended February 28, 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	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		DISTRIBUTION									
99	408110	State Excise Tax	1,285,890	0	1,285,890	1,285,890	0	1,285,890	0	0	0
99	408120	Municipal Occupation & License Tax	1,425,267	0	1,425,267	1,164,172	0	1,164,172	261,095	0	261,095
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	456,659	0	456,659	316,385	0	316,385	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	3,167,422	0	3,167,422	2,766,447	0	2,766,447	400,975	0	400,975
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	57,267	182,098	239,365	44,846	130,648	175,494	12,421	51,450	63,871
		TOTAL A&G TAX	57,267	182,098	239,365	44,846	130,648	175,494	12,421	51,450	63,871
		TOTAL TAXES OTHER THAN FIT	3,224,689	213,252	3,437,941	2,811,293	151,973	2,963,266	413,396	61,279	474,675

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 Month Ended February 28, 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
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)	4,302,147	60,289,172	64,591,319	4,302,147	43,255,069	47,557,216	0	17,034,103	17,034,103
TOTAL INTANGIBLE PLANT			6,096,258	61,622,081	67,718,339	5,324,741	44,211,378	49,536,119	771,517	17,410,703	18,182,220
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	2,836,066	2,836,066	0	1,941,287	1,941,287	0	894,779	894,779
1	352XXX	Wells	0	23,457,205	23,457,205	0	16,056,457	16,056,457	0	7,400,748	7,400,748
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	15,351,834	15,351,834	0	10,508,330	10,508,330	0	4,843,504	4,843,504
1	355000	Measuring & Regulating Equipment	0	1,960,435	1,960,435	0	1,341,918	1,341,918	0	618,517	618,517
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,974,308	2,974,308	0	2,035,914	2,035,914	0	938,394	938,394
TOTAL UNDERGROUND STORAGE PLANT			0	50,475,783	50,475,783	0	34,577,459	34,577,459	0	15,898,324	15,898,324
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	696,057	0	696,057	514,602	0	514,602	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	475,784,981	2,518,937	478,303,918	323,565,064	1,698,519	325,263,583	152,219,917	820,418	153,040,335
6	378000	Measuring & Reg Station Equip-General	7,509,172	0	7,509,172	4,819,133	0	4,819,133	2,690,039	0	2,690,039
6	379000	Measuring & Reg Station Equip-City Gate	6,850,289	0	6,850,289	1,952,028	0	1,952,028	4,898,261	0	4,898,261
6	380000	Services	341,223,931	0	341,223,931	234,264,931	0	234,264,931	106,959,000	0	106,959,000
6	381XXX	Meters	118,878,136	0	118,878,136	86,587,524	0	86,587,524	32,290,612	0	32,290,612
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	4,131,334	0	4,131,334	3,059,611	0	3,059,611	1,071,723	0	1,071,723
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			956,742,992	2,518,937	959,261,929	655,757,820	1,698,519	657,456,339	300,985,172	820,418	301,805,590
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	29,685,164	29,580,791	59,265,955	27,837,655	21,223,034	49,060,689	1,847,509	8,357,757	10,205,266
4	391XXX	Office Furniture & Equipment	1,476,778	14,565,620	16,042,398	1,474,520	10,450,250	11,924,770	2,258	4,115,370	4,117,628
4	392XXX	Transportation Equipment	14,232,198	5,574,432	19,806,630	10,433,321	3,999,432	14,432,753	3,798,877	1,575,000	5,373,877
4	393000	Stores Equipment	405,290	1,097,757	1,503,047	350,504	787,597	1,138,101	54,786	310,160	364,946
4	394000	Tools, Shop & Garage Equipment	3,164,136	7,918,231	11,082,367	2,564,465	5,681,014	8,245,479	599,671	2,237,217	2,836,888
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	3,474,547	1,074,574	4,549,121	2,583,033	770,964	3,353,997	891,514	303,610	1,195,124
4	397XXX	Communications Equipment	4,790,064	20,758,090	25,548,154	3,654,493	14,893,099	18,547,592	1,135,571	5,864,991	7,000,562
4	398000	Miscellaneous Equipment	1,960	177,296	179,256	0	127,203	127,203	1,960	50,093	52,053
TOTAL GENERAL PLANT			60,708,419	83,976,118	144,684,537	52,276,337	60,249,506	112,525,843	8,432,082	23,726,612	32,158,694

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended February 28, 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
		TOTAL PLANT IN SERVICE	1,023,547,669	198,592,919	1,222,140,588	713,358,898	140,736,862	854,095,760	310,188,771	57,856,057	368,044,828
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,302,983)	(19,302,983)	0	(13,212,892)	(13,212,892)	0	(6,090,091)	(6,090,091)
G-ADEP		Distribution Plant	(291,235,935)	(2,030,682)	(293,266,617)	(188,834,247)	(1,369,289)	(190,203,536)	(102,401,688)	(661,393)	(103,063,081)
G-ADEP		General Plant	(19,648,163)	(28,725,742)	(48,373,905)	(15,476,053)	(20,609,571)	(36,085,624)	(4,172,110)	(8,116,171)	(12,288,281)
		TOTAL ACCUMULATED DEPRECIATION	(310,884,098)	(50,059,407)	(360,943,505)	(204,310,300)	(35,191,752)	(239,502,052)	(106,573,798)	(14,867,655)	(121,441,453)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(480,607)	(1,087,064)	(1,567,671)	(318,709)	(779,925)	(1,098,634)	(161,898)	(307,139)	(469,037)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,659,229)	(30,581,302)	(34,240,531)	(3,659,229)	(21,940,860)	(25,600,089)	0	(8,640,442)	(8,640,442)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,139,836)	(31,668,366)	(35,808,202)	(3,977,938)	(22,720,785)	(26,698,723)	(161,898)	(8,947,581)	(9,109,479)
		TOTAL ACCUMULATED DEPR/AMORT	(315,023,934)	(81,727,773)	(396,751,707)	(208,288,238)	(57,912,537)	(266,200,775)	(106,735,696)	(23,815,236)	(130,550,932)
		NET GAS UTILITY PLANT before DFIT	708,523,735	116,865,146	825,388,881	505,070,660	82,824,325	587,894,985	203,453,075	34,040,821	237,493,896
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,292,233)	(101,292,233)	0	(72,146,406)	(72,146,406)	0	(29,145,827)	(29,145,827)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,239,727)	(15,239,727)	0	(10,932,909)	(10,932,909)	0	(4,306,818)	(4,306,818)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,226,689)	(1,226,689)	0	(880,100)	(880,100)	0	(346,589)	(346,589)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(276,402)	(276,402)	0	(196,870)	(196,870)	0	(79,532)	(79,532)
		TOTAL ACCUMULATED DFIT	0	(118,036,538)	(118,036,538)	0	(84,157,352)	(84,157,352)	0	(33,879,186)	(33,879,186)
		NET GAS UTILITY PLANT	708,523,735	(1,171,392)	707,352,343	505,070,660	(1,333,027)	503,737,633	203,453,075	161,635	203,614,710

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%	67.430%	32.570%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.226%	28.774%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 28, 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	708,523,735	(1,171,392)	707,352,343	505,070,660	(1,333,027)	503,737,633	203,453,075	161,635	203,614,710
		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	1,428,888	2,137,344	3,566,232	914,480	1,533,459	2,447,939	514,408	603,885	1,118,293
4	182318	Accumulated Amortization - AFUDC	(294,971)	(827,689)	(1,122,660)	(217,688)	(593,835)	(811,523)	(77,283)	(233,854)	(311,137)
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	13,930,165	13,930,165	0	9,535,198	9,535,198	0	4,394,967	4,394,967
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	3,352,838	0	3,352,838	3,352,838	0	3,352,838	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,957,359	0	7,957,359	7,957,359	0	7,957,359	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,375,142)	0	(2,375,142)	(2,375,142)	0	(2,375,142)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(26,007,537)	0	(26,007,537)	(15,057,344)	0	(15,057,344)	(10,950,193)	0	(10,950,193)
99	190393	ADFIT-Customer Tax Credit	5,461,583	0	5,461,583	3,162,042	0	3,162,042	2,299,541	0	2,299,541
99	235199	Customer Deposits	(324)	0	(324)	(324)	0	(324)	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	4,061,554	0	4,061,554	4,061,554	0	4,061,554	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(852,926)	0	(852,926)	(852,926)	0	(852,926)	0	0	0
C-WKC		Working Capital	39,261,017	0	39,261,017	26,381,976	0	26,381,976	12,879,041	0	12,879,041
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	31,992,339	21,019,521	53,011,860	27,326,825	14,432,630	41,759,455	4,665,514	6,586,891	11,252,405
		NET RATE BASE	740,516,074	19,848,129	760,364,203	532,397,485	13,099,603	545,497,088	208,118,589	6,748,526	214,867,115

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 February 28, 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)	349,666	349,666											
Steam (ED-ID)	363,700	363,700											
Steam (ED-WA)	965,441	965,441											
Hydro (ED-AN)	1,377,714	1,377,714											
Other (ED-AN)	916,273	916,273											
Total Electric Production	3,972,794	3,972,794											
Electric Transmission													
ED-AN	1,642,538	1,642,538											
ED-ID	23,054	23,054											
ED-WA	43,495	43,495											
Total Electric Transmission	1,709,087	1,709,087											
Electric Distribution													
ED-AN	7,116	7,116											
ED-ID	1,679,230	1,679,230											
ED-WA	3,223,002	3,223,002											
Total Electric Distribution	4,909,348	4,909,348											
Gas Underground Storage													
1 GD-AN	62,504		62,504			62,504	62,504		42,784	42,784		19,720	19,720
GD-OR	10,676			10,676									
Total Gas Underground Storage	73,180		62,504	10,676		62,504	62,504		42,784	42,784		19,720	19,720
Gas Distribution													
6 GD-AN	4,786		4,786			4,786	4,786		3,227	3,227		1,559	1,559
GD-ID	587,480		587,480			587,480	587,480				587,480		587,480
GD-WA	1,381,368		1,381,368			1,381,368	1,381,368	1,381,368		1,381,368			
GD-OR	894,391			894,391									
Total Gas Distribution	2,868,025		1,973,634	894,391		1,968,848	4,786	1,973,634	1,381,368	3,227	1,384,595	587,480	1,559
General Plant													
ED-AN	237,753	237,753											
ED-ID	43,499	43,499											
ED-WA	118,102	118,102											
7,4 CD-AA	1,806,770	1,266,763	374,146	165,861		374,146	374,146		268,435	268,435		105,711	105,711
9,4 CD-AN	63,079	48,661	14,418			14,418	14,418		10,344	10,344		4,074	4,074
9 CD-ID	40,128	30,956	9,172			9,172	9,172				9,172		9,172
9 CD-WA	188,774	145,626	43,148			43,148	43,148	43,148		43,148			
8,4 GD-AA	29,512		20,373	9,139		20,373	20,373		14,617	14,617		5,756	5,756
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	673
GD-ID	3,174		3,174			3,174	3,174				3,174		3,174
GD-WA	90,796		90,796			90,796	90,796	90,796		90,796			
GD-OR	17,440			17,440									
Total General Plant	2,641,410	1,891,360	557,610	192,440		146,290	411,320	557,610	133,944	295,106	429,050	12,346	116,214
Total Depreciation Expense	16,173,844	12,482,589	2,593,748	1,097,507		2,115,138	478,610	2,593,748	1,515,312	341,117	1,856,429	599,826	137,493

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	67.430%	32.570%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended February 28, 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
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	21,783	21,783											
Total Production/Transmission	98,317	98,317											
Distribution													
Franchises (302000) ED-WA	9,143	9,143											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,632	9,632											
General Plant - 303000													
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									
Total General Plant - 303000	39,236	24,863	10,649	3,724	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,788,454	2,656,161	784,513	347,780		784,513	784,513		562,857	562,857		221,656	221,656
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	310,640	239,637	71,003		71,003		71,003	71,003		71,003			0
ED-AN	606,661	606,661											
ED-ID	0	0											
ED-WA	99,572	99,572											
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	4,816			4,816									
Total Miscellaneous IT Intangible Plant - 3031XX	4,827,193	3,609,751	862,665	354,777	71,003	791,662	862,665	71,003	567,986	638,989	0	223,676	223,676
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	5,009,581	3,777,766	873,314	358,501	74,308	799,006	873,314	73,075	573,255	646,330	1,233	225,751	226,984

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended February 28, 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)	(78,516,059)	(78,516,059)												
Steam (ED-ID)	(96,318,103)	(96,318,103)												
Steam (ED-WA)	(187,497,401)	(187,497,401)												
Hydro (ED-AN)	(191,014,754)	(191,014,754)												
Other (ED-AN)	(170,938,543)	(170,938,543)												
Total Electric Production	(724,284,860)	(724,284,860)												
Electric Transmission														
ED-AN	(244,670,432)	(244,670,432)												
ED-ID	(10,633,336)	(10,633,336)												
ED-WA	(16,787,807)	(16,787,807)												
Total Electric Transmission	(272,091,575)	(272,091,575)												
Electric Distribution														
ED-AN	(506,266)	(506,266)												
ED-ID	(280,057,638)	(280,057,638)												
ED-WA	(462,467,319)	(462,467,319)												
Total Electric Distribution	(743,031,223)	(743,031,223)												
Gas Underground Storage														
1 GD-AN	(19,302,983)		(19,302,983)			(19,302,983)	(19,302,983)		(13,212,892)	(13,212,892)		(6,090,091)	(6,090,091)	
GD-OR	(1,659,332)			(1,659,332)										
Total Gas Underground Storage	(20,962,315)		(19,302,983)	(1,659,332)		(19,302,983)	(19,302,983)		(13,212,892)	(13,212,892)		(6,090,091)	(6,090,091)	
Gas Distribution														
6 GD-AN	(2,030,682)		(2,030,682)			(2,030,682)	(2,030,682)		(1,369,289)	(1,369,289)		(661,393)	(661,393)	
GD-ID	(102,401,688)		(102,401,688)			(102,401,688)	(102,401,688)				(102,401,688)		(102,401,688)	
GD-WA	(188,834,247)		(188,834,247)			(188,834,247)	(188,834,247)		(188,834,247)	(188,834,247)				
GD-OR	(141,497,805)			(141,497,805)										
Total Gas Distribution	(434,764,422)		(293,266,617)	(141,497,805)		(291,235,935)	(2,030,682)	(293,266,617)	(188,834,247)	(1,369,289)	(190,203,536)	(102,401,688)	(661,393)	(103,063,081)
General Plant														
ED-AN	(37,167,565)	(37,167,565)												
ED-ID	(13,781,464)	(13,781,464)												
ED-WA	(26,672,120)	(26,672,120)												
7.4 CD-AA	(101,487,067)	(71,154,612)	(21,015,942)	(9,316,513)		(21,015,942)	(21,015,942)		(15,078,098)	(15,078,098)		(5,937,844)	(5,937,844)	
9.4 CD-AN	(8,656,909)	(6,678,199)	(1,978,710)			(1,978,710)	(1,978,710)		(1,419,645)	(1,419,645)		(559,065)	(559,065)	
9 CD-ID	(7,451,578)		(5,748,371)			(1,703,207)	(1,703,207)				(1,703,207)		(1,703,207)	
9 CD-WA	(11,892,523)	(9,174,249)	(2,718,274)			(2,718,274)	(2,718,274)	(2,718,274)			(2,718,274)			
8.4 GD-AA	(2,515,856)		(1,736,821)	(779,035)		(1,736,821)	(1,736,821)		(1,246,100)	(1,246,100)		(490,721)	(490,721)	
4 GD-AN	(3,994,269)		(3,994,269)			(3,994,269)	(3,994,269)		(2,865,728)	(2,865,728)		(1,128,541)	(1,128,541)	
GD-ID	(2,468,903)		(2,468,903)			(2,468,903)	(2,468,903)				(2,468,903)		(2,468,903)	
GD-WA	(12,757,779)		(12,757,779)			(12,757,779)	(12,757,779)	(12,757,779)			(12,757,779)			
GD-OR	(5,722,329)			(5,722,329)										
Total General Plant	(234,568,362)	(170,376,580)	(48,373,905)	(15,817,877)		(19,648,163)	(28,725,742)	(48,373,905)	(15,476,053)	(20,609,571)	(36,085,624)	(4,172,110)	(8,116,171)	(12,288,281)
Total Accumulated Depreciation	(2,429,702,757)	(1,909,784,238)	(360,943,505)	(158,975,014)		(310,884,098)	(50,059,407)	(360,943,505)	(204,310,300)	(35,191,752)	(239,502,052)	(106,573,798)	(14,867,655)	(121,441,453)

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	67.430%	32.570%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended February 28, 2023
Average of Monthly Averages Basis

Report ID:
G-AAAMT-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	
Production/Transmission														
Franchises (302000)	ED-AN	(15,766,554)	(15,766,554)											
Misc Intangible Plt (303000)	ED-AN	(2,851,739)	(2,851,739)											
Total Production/Transmission		(18,618,293)	(18,618,293)											
Distribution														
Franchises (302000)	ED-WA	(407,091)	(407,091)											
Misc Intangible Plt (303000)	ED-WA	(66,871)	(66,871)											
Total Distribution		(473,962)	(473,962)											
General Plant - 303000														
7,4	CD-AA	(5,087,643)	(3,567,048)	(1,053,549)	(467,046)		(1,053,549)	(1,053,549)		(755,879)	(755,879)		(297,670)	(297,670)
9,4	CD-AN	(146,630)	(113,115)	(33,515)			(33,515)	(33,515)		(24,046)	(24,046)		(9,469)	(9,469)
	GD-ID	(161,898)		(161,898)			(161,898)	(161,898)					(161,898)	(161,898)
	GD-WA	(318,709)		(318,709)			(318,709)	(318,709)		(318,709)	(318,709)			
	GD-OR	(129,827)			(129,827)									
Total General Plant - 303000		(5,844,707)	(3,680,163)	(1,567,671)	(596,873)	(480,607)	(1,087,064)	(1,567,671)	(318,709)	(779,925)	(1,098,634)	(161,898)	(307,139)	(469,037)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(146,395,167)	(102,640,579)	(30,315,513)	(13,439,075)		(30,315,513)	(30,315,513)		(21,750,167)	(21,750,167)		(8,565,346)	(8,565,346)
9,4	CD-AN	(408,273)	(314,954)	(93,319)			(93,319)	(93,319)		(66,953)	(66,953)		(26,366)	(26,366)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(16,009,229)	(12,350,000)	(3,659,229)		(3,659,229)	(3,659,229)	(3,659,229)			(3,659,229)		0	0
	ED-AN	(13,003,009)	(13,003,009)											
	ED-ID	0	0											
	ED-WA	(2,229,420)	(2,229,420)											
8,4	GD-AA	(249,830)		(172,470)	(77,360)		(172,470)	(172,470)		(123,740)	(123,740)		(48,730)	(48,730)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(22,747)			(22,747)									
Total Miscellaneous IT Intangible Plant - 30311		(178,317,675)	(130,537,962)	(34,240,531)	(13,539,182)	(3,659,229)	(30,581,302)	(34,240,531)	(3,659,229)	(21,940,860)	(25,600,089)	0	(8,640,442)	(8,640,442)
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
4	ED-AN	(1,212,609)	(1,212,609)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0		0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,212,609)	(1,212,609)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(204,467,246)	(154,522,989)	(35,808,202)	(14,136,055)	(4,139,836)	(31,668,366)	(35,808,202)	(3,977,938)	(22,720,785)	(26,698,723)	(161,898)	(8,947,581)	(9,109,479)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312	
9		CD-WA / ID / AN	2,327,289	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	20,687,553	8,459,109	3,115,965	9,112,479	20,687,553	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0	
99		GD-OR / AS	4,283,635	0	0	0	0	0	0	0	0	4,283,635	0	4,283,635	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	130,873,841	0	0	91,758,267	91,758,267	0	0	27,101,355	27,101,355	0	12,014,219	12,014,219	
9		CD-WA / ID / AN	31,123,945	9,406,389	6,235,392	8,368,163	24,009,944	2,787,056	1,847,509	2,479,436	7,114,001	0	0	0	
		TOTAL ACCOUNT	212,019,574	17,865,498	9,351,357	109,238,909	136,455,764	27,837,656	1,847,509	29,580,791	59,265,956	4,283,635	12,014,219	16,297,854	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,553,460	1,298,596	7,798	2,247,066	3,553,460	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	233,123	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	69,415,031	0	0	48,668,266	48,668,266	0	0	14,374,465	14,374,465	0	6,372,300	6,372,300	
9		CD-WA / ID / AN	5,761,870	4,189,750	7,622	247,508	4,444,880	1,241,397	2,258	73,335	1,316,990	0	0	0	
		TOTAL ACCOUNT	79,146,260	5,488,346	15,420	51,162,840	56,666,606	1,474,520	2,258	14,565,620	16,042,398	12,109	6,425,147	6,437,256	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	60,335,674	26,267,293	12,468,938	21,599,443	60,335,674	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,529,227	0	0	0	0	9,974,907	3,556,532	2,997,788	16,529,227	0	0	0	
99		GD-OR / AS	4,866,733	0	0	0	0	0	0	0	0	4,866,733	0	4,866,733	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,555,586	0	0	5,297,372	5,297,372	0	0	1,564,611	1,564,611	0	693,603	693,603	
9		CD-WA / ID / AN	7,199,977	1,547,159	817,922	3,189,197	5,554,278	458,414	242,345	944,940	1,645,699	0	0	0	
		TOTAL ACCOUNT	96,584,384	27,814,452	13,286,860	30,086,012	71,187,324	10,433,321	3,798,877	5,574,432	19,806,630	4,866,733	723,697	5,590,430	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,591,724	432,513	184,903	3,696,207	4,313,623	128,151	54,786	1,095,164	1,278,101	0	0	0	
		TOTAL ACCOUNT	6,320,175	491,379	184,903	4,118,904	4,795,186	350,504	54,786	1,097,757	1,503,047	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,312,506	1,377,818	457,571	6,477,117	8,312,506	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,374,301	0	0	0	0	2,559,113	378,047	437,141	3,374,301	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	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	1,784,740	
7		CD-AA	15,791,351	0	0	11,071,632	11,071,632	0	0	3,270,073	3,270,073	0	1,449,646	1,449,646	
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	36,221,974	1,395,882	1,205,560	18,331,839	20,933,281	2,564,465	599,672	7,918,232	11,082,369	971,938	3,234,386	4,206,324	
	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	3,214,419	397,207	15,791	2,801,421	3,214,419	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	4,991,949	397,207	15,791	3,730,581	4,143,579	106,253	0	529,872	636,125	18,586	193,659	212,245	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,976,684	13,024,427	8,291,584	6,660,673	27,976,684	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	0	
		TOTAL ACCOUNT	34,116,288	13,274,435	8,681,329	7,519,054	29,474,818	2,583,034	891,514	1,074,574	4,549,122	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	45,198,435	13,239,613	6,561,364	25,397,458	45,198,435	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,638	0	0	0	0	601,790	287,726	6,122	895,638	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	95,867,115	0	0	67,214,352	67,214,352	0	0	19,852,162	19,852,162	0	8,800,601	8,800,601	
9		CD-WA / ID / AN	20,266,844	10,302,956	2,861,499	2,469,996	15,634,451	3,052,703	847,845	731,845	4,632,393	0	0	0	
		TOTAL ACCOUNT	163,225,956	23,542,569	9,422,863	95,081,806	128,047,238	3,654,493	1,135,571	20,758,090	25,548,154	754,626	8,875,938	9,630,564	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275	
7		CD-AA	843,586	0	0	591,455	591,455	0	0	174,690	174,690	0	77,441	77,441	
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	1,151,565	0	13,460	872,039	885,499	0	1,960	177,298	179,258	9,092	77,716	86,808	
		TOTAL GENERAL PLANT	652,945,009	91,070,627	42,877,110	329,797,128	463,744,865	52,276,339	8,432,083	83,976,122	144,684,544	11,826,862	32,688,738	44,515,600	

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 February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,069,211	319,716	0	11,749,495	12,069,211	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,705,824	319,716	0	16,261,911	16,581,627	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	27,472,082	4,165,085	0	23,306,997	27,472,082	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	287,638	0	0	0	0	0	0	0	0	287,638	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	124,803,158	0	0	87,501,990	87,501,990	0	0	25,844,238	25,844,238	0	11,456,930	
9		CD-WA / ID / AN	838,370	184,047	0	462,697	646,744	54,532	0	137,094	191,626	0	0	
		TOTAL ACCOUNT	153,821,646	4,349,132	0	111,271,684	115,620,816	54,532	0	26,271,554	26,326,086	287,638	11,587,106	11,874,744
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,717,325	0	0	3,717,325	3,717,325	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	22,271,534	0	0	15,615,018	15,615,018	0	0	4,611,989	4,611,989	0	2,044,527	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	25,988,859	0	0	19,332,343	19,332,343	0	0	4,611,989	4,611,989	0	2,044,527	2,044,527
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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 February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		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	244,169	0	0	244,169	244,169	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	14,564,695	0	0	10,211,599	10,211,599	0	0	3,016,057	3,016,057	0	1,337,039	1,337,039
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,808,864	0	0	10,455,768	10,455,768	0	0	3,016,057	3,016,057	0	1,337,039	1,337,039
	TOTAL		370,938,071	20,784,190	0	254,483,379	275,267,569	5,324,741	771,517	61,622,079	67,718,337	713,589	27,238,576	27,952,165

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 February 28, 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	(72,678,037)	(50,956,025)	(15,050,168)	(6,671,844)
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	(5,923,744)	(4,153,255)	(1,226,689)	(543,800)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(79,438,295)	(55,754,086)	(16,467,905)	(7,216,304)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended February 28, 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	6,394,211	6,394,211	0	0	0	0	6,394,211
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	112	112	0	0	0	0	112
7/4	154550 Supply Chain Average Cost Variance	0	0	(407)	(407)	0	0	0	0	(407)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	155,258,861	76,309,059	0	231,567,920	128,876,885	63,430,018	26,381,976	12,879,041	0
TOTAL		155,258,861	76,309,059	6,393,919	237,961,839	128,876,885	63,430,018	26,381,976	12,879,041	6,393,919

ALLOCATION RATIOS:

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

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

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