

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	48,339,398	34,411,018	13,928,380
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>48,339,398</u>	<u>34,411,018</u>	<u>13,928,380</u>
G-APL	Gas Net Adjusted Rate Base	<u>715,767,609</u>	<u>511,111,815</u>	<u>204,655,794</u>
	RATE OF RETURN	<u>6.754%</u>	<u>6.733%</u>	<u>6.806%</u>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers - AMA Percent	03-01-2022 thru 02-28-2023	268,942 <b>100.000%</b>	176,052 <b>65.461%</b>	92,890 <b>34.539%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2022 thru 02-28-2023	14,289,018 <b>100.000%</b>	10,369,704 <b>72.571%</b>	3,919,314 <b>27.429%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				<b>100.000%</b>	<b>71.746%</b>	<b>28.254%</b>
6	Input	Actual Therms Purchased Percent	03-01-2022 thru 02-28-2023	318,096,221 <b>100.000%</b>	213,164,350 <b>67.013%</b>	104,931,871 <b>32.987%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2023  
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**G-ALL-12A**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2023  
Average of Monthly Averages Basis

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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
	<b>Total</b>		<b>38,722,723</b>	<b>0</b>	<b>26,997,474</b>	<b>11,725,249</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.720%</b>	<b>30.280%</b>
	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
	<b>Total</b>		<b>18,093,188</b>	<b>0</b>	<b>12,388,278</b>	<b>5,704,910</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.469%</b>	<b>31.531%</b>
	Number of Customers at		377,568	0	270,130	107,438
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.545%</b>	<b>28.455%</b>
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.407%</b>	<b>33.593%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.141%</b>	<b>123.859%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.035%</b>	<b>30.965%</b>

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended February 28, 2023	
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AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	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)		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			<b>100.000%</b>	<b>67.016%</b>	<b>32.984%</b>	
11	Book Depreciation Percent	03-01-2022 thru 02-28-2023	30,222,613	21,546,519	8,676,094	
			<b>100.000%</b>	<b>71.293%</b>	<b>28.707%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2022 thru 02-28-2023	805,234,499	570,865,515	234,368,984	
			<b>100.000%</b>	<b>70.894%</b>	<b>29.106%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2022 thru 02-28-2023	96,196,752	76,660,247	19,536,505	
			<b>100.000%</b>	<b>79.691%</b>	<b>20.309%</b>	
14	Net Allocated Schedule M's - AMA Percent	03-01-2022 thru 02-28-2023	-36,411,829	-25,713,934	-10,697,895	
			<b>100.000%</b>	<b>70.620%</b>	<b>29.380%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended 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
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	216,918,832	0	216,918,832	150,709,288	0	150,709,288	66,209,544	0	66,209,544
99 4812XX	Commercial - Firm & Interruptible	106,832,356	0	106,832,356	76,242,129	0	76,242,129	30,590,227	0	30,590,227
99 4813XX	Industrial-Firm	3,983,029	0	3,983,029	2,342,219	0	2,342,219	1,640,810	0	1,640,810
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	494,244	0	494,244	450,308	0	450,308	43,936	0	43,936
99 499XXX	Unbilled Revenue	8,596,883	0	8,596,883	5,582,481	0	5,582,481	3,014,402	0	3,014,402
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>336,825,344</b>	<b>0</b>	<b>336,825,344</b>	<b>235,326,425</b>	<b>0</b>	<b>235,326,425</b>	<b>101,498,919</b>	<b>0</b>	<b>101,498,919</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	65,092,629	0	65,092,629	42,967,625	0	42,967,625	22,125,004	0	22,125,004
4 488000	Miscellaneous Service Revenues	7,617	0	7,617	2,745	0	2,745	4,872	0	4,872
99 4893XX	Transportation Revenues	5,782,455	0	5,782,455	5,243,700	0	5,243,700	538,755	0	538,755
99 493000	Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4 495XXX	Other Gas Revenues	(1,734,505)	469,109	(1,265,396)	(1,469,308)	336,567	(1,132,741)	(265,197)	132,542	(132,655)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>69,147,987</b>	<b>469,109</b>	<b>69,617,096</b>	<b>46,744,553</b>	<b>336,567</b>	<b>47,081,120</b>	<b>22,403,434</b>	<b>132,542</b>	<b>22,535,976</b>
	<b>TOTAL GAS REVENUES</b>	<b>405,973,331</b>	<b>469,109</b>	<b>406,442,440</b>	<b>282,070,978</b>	<b>336,567</b>	<b>282,407,545</b>	<b>123,902,353</b>	<b>132,542</b>	<b>124,034,895</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	223,017,131	0	223,017,131	146,492,491	0	146,492,491	76,524,640	0	76,524,640
99 808XXX	Net Natural Gas Storage Transactions	(2,514,763)	0	(2,514,763)	(1,249,209)	0	(1,249,209)	(1,265,554)	0	(1,265,554)
99 811000	Gas Used for Products Extraction	(711,356)	0	(711,356)	(470,667)	0	(470,667)	(240,689)	0	(240,689)
10 813000	Other Gas Expenses	96,576	993,909	1,090,485	96,576	666,078	762,654	0	327,831	327,831
99 813010	Gas Technology Institute (GTI) Expenses	131,828	0	131,828	91,107	0	91,107	40,721	0	40,721
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>220,019,416</b>	<b>993,909</b>	<b>221,013,325</b>	<b>144,960,298</b>	<b>666,078</b>	<b>145,626,376</b>	<b>75,059,118</b>	<b>327,831</b>	<b>75,386,949</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	852,273	852,273	0	583,381	583,381	0	268,892	268,892
1 837000	Other Equipment	0	1,985,445	1,985,445	0	1,359,037	1,359,037	0	626,408	626,408
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,837,718</b>	<b>2,837,718</b>	<b>0</b>	<b>1,942,418</b>	<b>1,942,418</b>	<b>0</b>	<b>895,300</b>	<b>895,300</b>
G-DEPX	Depreciation Expense-Underground Storage	0	734,646	734,646	0	502,865	502,865	0	231,781	231,781
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>1,043,385</b>	<b>1,043,385</b>	<b>0</b>	<b>714,197</b>	<b>714,197</b>	<b>0</b>	<b>329,188</b>	<b>329,188</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,881,103</b>	<b>3,881,103</b>	<b>0</b>	<b>2,656,615</b>	<b>2,656,615</b>	<b>0</b>	<b>1,224,488</b>	<b>1,224,488</b>

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For Twelve Months 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	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	839,787	1,758,868	2,598,655	674,364	1,276,428	1,950,792	165,423	482,440	647,863
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,761,228	990,393	4,751,621	2,589,854	718,738	3,308,592	1,171,374	271,655	1,443,029
3	875000	Measuring & Reg Sta Exp-General	128,480	0	128,480	76,673	0	76,673	51,807	0	51,807
3	876000	Measuring & Reg Sta Exp-Industrial	6,541	0	6,541	5,311	0	5,311	1,230	0	1,230
3	877000	Measuring & Reg Sta Exp-City Gate	74,252	0	74,252	42,721	0	42,721	31,531	0	31,531
3	878000	Meter & House Regulator Expenses	699,144	79	699,223	458,274	57	458,331	240,870	22	240,892
3	879000	Customer Installation Expenses	1,960,884	106,555	2,067,439	1,262,496	77,328	1,339,824	698,388	29,227	727,615
3	880000	Other Expenses	2,015,576	607,823	2,623,399	1,675,468	441,103	2,116,571	340,108	166,720	506,828
3	881000	Rents	32	(4,754)	(4,722)	32	(3,450)	(3,418)	0	(1,304)	(1,304)
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	23,008	1,500	24,508	16,289	1,089	17,378	6,719	411	7,130
3	887000	Mains	1,180,815	0	1,180,815	940,359	0	940,359	240,456	0	240,456
3	889000	Measuring & Reg Sta Exp-General	242,129	27,810	269,939	190,513	20,182	210,695	51,616	7,628	59,244
3	890000	Measuring & Reg Sta Exp-Industrial	15,537	755	16,292	7,431	548	7,979	8,106	207	8,313
3	891000	Measuring & Reg Sta Exp-City Gate	160,778	7,697	168,475	98,956	5,586	104,542	61,822	2,111	63,933
3	892000	Services	1,694,785	0	1,694,785	1,301,475	0	1,301,475	393,310	0	393,310
3	893000	Meters & House Regulators	1,486,044	742,364	2,228,408	1,029,489	538,741	1,568,230	456,555	203,623	660,178
3	894000	Other Equipment	0	211,812	211,812	0	153,714	153,714	0	58,098	58,098
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>14,289,020</b>	<b>4,450,902</b>	<b>18,739,922</b>	<b>10,369,705</b>	<b>3,230,064</b>	<b>13,599,769</b>	<b>3,919,315</b>	<b>1,220,838</b>	<b>5,140,153</b>
G-DEPX		Depreciation Expense-Distribution	22,859,886	57,432	22,917,318	15,944,898	38,487	15,983,385	6,914,988	18,945	6,933,933
G-OTX		Taxes Other Than FIT	23,585,787	0	23,585,787	20,589,622	0	20,589,622	2,996,165	0	2,996,165
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>46,445,673</b>	<b>57,432</b>	<b>46,503,105</b>	<b>36,534,520</b>	<b>38,487</b>	<b>36,573,007</b>	<b>9,911,153</b>	<b>18,945</b>	<b>9,930,098</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>60,734,693</b>	<b>4,508,334</b>	<b>65,243,027</b>	<b>46,904,225</b>	<b>3,268,551</b>	<b>50,172,776</b>	<b>13,830,468</b>	<b>1,239,783</b>	<b>15,070,251</b>

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For Twelve Months 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	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	87,686	87,686	0	57,400	57,400	0	30,286	30,286
2	902000	Meter Reading Expenses	386,006	97,221	483,227	286,362	63,642	350,004	99,644	33,579	133,223
2	903XXX	Customer Records & Collection Expenses	552,884	4,717,164	5,270,048	274,476	3,087,903	3,362,379	278,408	1,629,261	1,907,669
2	904000	Uncollectible Accounts	101,521	1	101,522	(101,600)	1	(101,599)	203,121	0	203,121
2	905000	Misc Customer Accounts	0	150,765	150,765	0	98,692	98,692	0	52,073	52,073
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>1,040,411</b>	<b>5,052,837</b>	<b>6,093,248</b>	<b>459,238</b>	<b>3,307,638</b>	<b>3,766,876</b>	<b>581,173</b>	<b>1,745,199</b>	<b>2,326,372</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	16,190,665	99,317	16,289,982	12,879,028	65,014	12,944,042	3,311,637	34,303	3,345,940
2	909000	Advertising	98,052	432,422	530,474	69,489	283,068	352,557	28,563	149,354	177,917
2	910000	Misc Customer Service & Info Exp	0	163,567	163,567	0	107,073	107,073	0	56,494	56,494
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>16,288,717</b>	<b>695,306</b>	<b>16,984,023</b>	<b>12,948,517</b>	<b>455,155</b>	<b>13,403,672</b>	<b>3,340,200</b>	<b>240,151</b>	<b>3,580,351</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	426	426	0	279	279	0	147	147
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>426</b>	<b>426</b>	<b>0</b>	<b>279</b>	<b>279</b>	<b>0</b>	<b>147</b>	<b>147</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	177,237	8,121,792	8,299,029	137,533	5,827,061	5,964,594	39,704	2,294,731	2,334,435
4	921000	Office Supplies & Expenses	55	1,237,808	1,237,863	42	888,078	888,120	13	349,730	349,743
4	922000	Admin. Expenses Transferred - Credit	0	(18,093)	(18,093)	0	(12,981)	(12,981)	0	(5,112)	(5,112)
4	923000	Outside Services Employed	188,626	3,585,524	3,774,150	143,562	2,572,470	2,716,032	45,064	1,013,054	1,058,118
4	924000	Property Insurance Premium	0	577,613	577,613	0	414,414	414,414	0	163,199	163,199
4	925XXX	Injuries and Damages	19,294	1,777,500	1,796,794	14,482	1,275,285	1,289,767	4,812	502,215	507,027
4	926XXX	Employee Pensions and Benefits	4,467,316	5,205,531	9,672,847	3,273,991	3,734,760	7,008,751	1,193,325	1,470,771	2,664,096
4	928000	Regulatory Commission Expenses	752,272	247,321	999,593	540,134	177,443	717,577	212,138	69,878	282,016
4	930000	Miscellaneous General Expenses	32,105	1,892,752	1,924,857	24,325	1,357,974	1,382,299	7,780	534,778	542,558
4	931000	Rents	0	127,427	127,427	0	91,424	91,424	0	36,003	36,003
4	935000	Maintenance of General Plant	883,232	3,208,274	4,091,506	774,002	2,301,808	3,075,810	109,230	906,466	1,015,696
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>6,520,137</b>	<b>25,963,449</b>	<b>32,483,586</b>	<b>4,908,071</b>	<b>18,627,736</b>	<b>23,535,807</b>	<b>1,612,066</b>	<b>7,335,713</b>	<b>8,947,779</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	1,750,905	4,819,746	6,570,651	1,602,295	3,457,975	5,060,270	148,610	1,361,771	1,510,381
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	849,307	9,078,396	9,927,703	849,307	6,513,386	7,362,693	0	2,565,010	2,565,010
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(10,199)	0	(10,199)	(10,199)	0	(10,199)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	908,114	0	908,114	908,114	0	908,114	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	350,847	0	350,847	350,847	0	350,847	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	58,505	224,352	282,857	46,640	159,052	205,692	11,865	65,300	77,165
99 407314	Regulatory Debit - FISERVE Amortization	215,526	0	215,526	57,192	0	57,192	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381	Voluntary RNG Revenue Offset	39,215	0	39,215	36,214	0	36,214	3,001	0	3,001
99 407407	Reg. Credits-Amortization Depreciation Benefit	(347,558)	0	(347,558)	0	0	0	(347,558)	0	(347,558)
99 407419	Amortization AFUDC Equity Tax Credit	(401,013)	0	(401,013)	(188,658)	0	(188,658)	(212,355)	0	(212,355)
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	421,021	0	421,021	421,021	0	421,021	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	(205)	0	(205)	(205)	0	(205)	0	0	0
99 407493	Amortization Remand Residual	(11,337)	0	(11,337)	(11,337)	0	(11,337)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	622,945	934,734	1,557,679	457,548	670,634	1,128,182	165,397	264,100	429,497
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,134,982	15,145,354	19,280,336	4,854,008	10,864,274	15,718,282	(719,026)	4,281,080	3,562,054
	TOTAL ADMIN & GENERAL EXPENSES	10,655,119	41,108,803	51,763,922	9,762,079	29,492,010	39,254,089	893,040	11,616,793	12,509,833
	TOTAL EXPENSES BEFORE FIT	308,738,356	56,240,718	364,979,074	215,034,357	39,846,326	254,880,683	93,703,999	16,394,392	110,098,391
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,463,366			27,526,862			13,936,504
G-FIT	FEDERAL INCOME TAX			(10,773,603)			(8,170,790)			(2,602,813)
G-FIT	DEFERRED FEDERAL INCOME TAX			3,897,571			1,286,634			2,610,937
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			48,339,398			34,411,018			13,928,380

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers - AMA	100.000%	65.461%	34.539%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.571%	27.429%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL 10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended 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	220,978	469,109	690,087	220,978	336,567	557,545	0	132,542	132,542
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,728,953	0	3,728,953	1,896,047	0	1,896,047
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	316,742	0	316,742	316,742	0	316,742	0	0	0
4	495328	Residential Decoupling Deferral	(3,323,241)	0	(3,323,241)	(873,018)	0	(873,018)	(2,450,223)	0	(2,450,223)
4	495329	Amortization Res Decoupling Deferral	(3,378,542)	0	(3,378,542)	(3,983,456)	0	(3,983,456)	604,914	0	604,914
4	495338	Non-Res Decoupling Deferred Rev	75,665	0	75,665	403,690	0	403,690	(328,025)	0	(328,025)
4	495339	Amortization Non-Res Decoupling	(1,271,108)	0	(1,271,108)	(1,283,198)	0	(1,283,198)	12,090	0	12,090
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>(1,734,506)</b>	<b>469,109</b>	<b>(1,265,397)</b>	<b>(1,469,309)</b>	<b>336,567</b>	<b>(1,132,742)</b>	<b>(265,197)</b>	<b>132,542</b>	<b>(132,655)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended 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
6	804000	Gas Purchases	322,912,677	0	322,912,677	216,567,527	0	216,567,527	106,345,150	0	106,345,150
1	804001	Pipeline Demand Costs	20,806,955	0	20,806,955	14,220,233	0	14,220,233	6,586,722	0	6,586,722
1	804002	Transport Variable Charges	344,063	0	344,063	235,311	0	235,311	108,752	0	108,752
6	804010	Gas Costs - Fixed Hedge	4,775	0	4,775	(2,021)	0	(2,021)	6,796	0	6,796
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	502,036	0	502,036	333,074	0	333,074	168,962	0	168,962
6	804018	Merchandise Processing Fee	154,611	0	154,611	102,192	0	102,192	52,419	0	52,419
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	(55,733,583)	0	(55,733,583)	(37,426,335)	0	(37,426,335)	(18,307,248)	0	(18,307,248)
6	804700	Gas Costs - Offsystem Bookout	1,842,244	0	1,842,244	1,223,267	0	1,223,267	618,977	0	618,977
6	804711	Gas Costs - Offsystem Bookout Offset	(1,842,244)	0	(1,842,244)	(1,223,267)	0	(1,223,267)	(618,977)	0	(618,977)
6	804730	Gas Costs - Intracompany LDC Gas	7,001,582	0	7,001,582	4,659,848	0	4,659,848	2,341,734	0	2,341,734
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	21,499,457	0	21,499,457	13,016,374	0	13,016,374	8,483,083	0	8,483,083
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(94,475,442)	0	(94,475,442)	(65,213,712)	0	(65,213,712)	(29,261,730)	0	(29,261,730)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>223,017,131</b>	<b>0</b>	<b>223,017,131</b>	<b>146,492,491</b>	<b>0</b>	<b>146,492,491</b>	<b>76,524,640</b>	<b>0</b>	<b>76,524,640</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.013%	32.987%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended 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	130,374	99,317	229,691	80,706	65,014	145,720	49,668	34,303	83,971
99	908600	Public Purpose Tariff Rider Expense Offset	15,294,301	0	15,294,301	12,264,120	0	12,264,120	3,030,181	0	3,030,181
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 Unbillec	638,805	0	638,805	407,017	0	407,017	231,788	0	231,788
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			16,190,665	99,317	16,289,982	12,879,028	65,014	12,944,042	3,311,637	34,303	3,345,940

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.461%	34.539%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended 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	715,767,609	511,111,815	204,655,794
	Interest Deduction for FIT Calculation	18,263,324	13,038,462	5,224,862
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended 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	406,442,440	282,407,545	124,034,895
G-OPS	Operating & Maintenance Expense	298,152,248	201,875,197	96,277,051
G-OPS	Book Deprec/Amort and Reg Amortizations	41,374,621	31,076,350	10,298,271
G-OTX	Taxes Other than FIT	25,452,205	21,929,136	3,523,069
	Net Operating Income Before FIT	41,463,366	27,526,862	13,936,504
G-INT	Less: Interest Expense	18,263,324	13,038,462	5,224,862
G-OTX	Less: Idaho ITC Deferral & Amortization	(16)	0	(16)
G-SCM	Schedule M Adjustments	(74,502,897)	(53,396,922)	(21,105,975)
	Taxable Net Operating Income	(51,302,871)	(38,908,522)	(12,394,349)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(10,773,603)	(8,170,790)	(2,602,813)
G-DTE	Deferred FIT	13,872,433	10,173,769	3,698,664
G-DTE	Customer Tax Credit Amortization	(9,974,862)	(8,887,135)	(1,087,727)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(6,876,032)	(6,884,156)	8,124
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12A</b>
For Twelve Months 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	25,499,756	14,778,344	40,278,100	18,421,363	10,575,939	28,997,302	7,078,393	4,202,405	11,280,798
12	997001	Contributions In Aid of Construction	0	1,898,312	1,898,312	0	1,345,789	1,345,789	0	552,523	552,523
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	246,437	246,437	0	174,709	174,709	0	71,728	71,728
99	997010	Deferred Gas Credit and Refunds	(72,975,984)	0	(72,975,984)	(52,197,338)	0	(52,197,338)	(20,778,646)	0	(20,778,646)
12	997016	Redemption Expense Amortization	0	37,318	37,318	0	26,456	26,456	0	10,862	10,862
99	997018	DSM Tariff Rider	2,055,875	0	2,055,875	994,557	0	994,557	1,061,318	0	1,061,318
12	997020	FAS87 Current Pension Accrual	0	(299,537)	(299,537)	0	(212,354)	(212,354)	0	(87,183)	(87,183)
12	997027	Customer Uncollectibles	50,150	(922,670)	(872,520)	(189,251)	(654,118)	(843,369)	239,401	(268,552)	(29,151)
99	997031	Decoupling Mechanism	7,580,484	0	7,580,484	5,419,240	0	5,419,240	2,161,244	0	2,161,244
12	997032	Interest Rate Swaps	0	(2,194,409)	(2,194,409)	0	(1,555,704)	(1,555,704)	0	(638,705)	(638,705)
12	997035	Leases	0	21,613	21,613	0	15,506	15,506	0	6,107	6,107
12	997048	AFUDC	0	(296,726)	(296,726)	0	(210,361)	(210,361)	0	(86,365)	(86,365)
12	997049	Tax Depreciation	0	(38,670,257)	(38,670,257)	0	(27,414,892)	(27,414,892)	0	(11,255,365)	(11,255,365)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	638,805	0	638,805	407,017	0	407,017	231,788	0	231,788
12	997080	Book Transportation Depreciation	0	7,687,200	7,687,200	0	5,449,764	5,449,764	0	2,237,436	2,237,436
12	997081	Deferred Compensation	0	(6,363)	(6,363)	0	(4,511)	(4,511)	0	(1,852)	(1,852)
4	997082	Meal Disallowances	0	82,687	82,687	0	59,325	59,325	0	23,362	23,362
12	997083	Paid Time Off	0	227,531	227,531	0	161,306	161,306	0	66,225	66,225
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(11,337)	0	(11,337)	(11,337)	0	(11,337)	0	0	0
12	997101	Repairs 481 (a)	0	(5,936,491)	(5,936,491)	0	(4,208,616)	(4,208,616)	0	(1,727,875)	(1,727,875)
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	(2,848,126)	0	(2,848,126)	(2,848,126)	0	(2,848,126)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(5,412)	0	(5,412)	(5,412)	0	(5,412)	0	0	0
99	997109	Tax Reform Amortization	(4,787)	0	(4,787)	(4,787)	0	(4,787)	0	0	0
99	997110	FISERVE	215,526	149,209	364,735	57,192	105,780	162,972	158,334	43,429	201,763
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,434)	(32,434)	0	(13,316)	(13,316)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(324,523)	(324,523)	0	(133,235)	(133,235)
12	997115	AFUDC Equity DFIR Deferral	(401,013)	0	(401,013)	(188,658)	0	(188,658)	(212,355)	0	(212,355)
12	997118	Depreciation Study Deferral	(347,558)	0	(347,558)	0	0	0	(347,558)	0	(347,558)
12	997119	AFUDC Tax CPI	0	1,819,672	1,819,672	0	1,290,038	1,290,038	0	529,634	529,634
12	997120	Transportation Tax Disallowance	0	18,394	18,394	0	13,040	13,040	0	5,354	5,354
12	997122	Regulatory Fees	(92,907)	0	(92,907)	(92,907)	0	(92,907)	0	0	0
12	997125	COVID-19	421,021	0	421,021	421,021	0	421,021	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,065)	(136,065)	0	(55,862)	(55,862)
12	997127	CARES Act SS Deferral	0	(415,378)	(415,378)	0	(294,478)	(294,478)	0	(120,900)	(120,900)
12	997128	Meters Expensed	0	(6,380,303)	(6,380,303)	0	(4,523,252)	(4,523,252)	0	(1,857,051)	(1,857,051)
12	997129	Mixed Service Costs (IDD#5)	0	(7,583,333)	(7,583,333)	0	(5,376,128)	(5,376,128)	0	(2,207,205)	(2,207,205)
12	997139	Pension Settlement	0	22,357	22,357	0	15,850	15,850	0	6,507	6,507
12	997140	Insurance Balancing	(205)	0	(205)	(205)	0	(205)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(38,091,069)</b>	<b>(36,411,828)</b>	<b>(74,502,897)</b>	<b>(27,682,988)</b>	<b>(25,713,934)</b>	<b>(53,396,922)</b>	<b>(10,408,081)</b>	<b>(10,697,894)</b>	<b>(21,105,975)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.461%	34.539%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.013%	32.987%
G-ALL	11	Book Depreciation	100.000%	71.293%	28.707%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.894%	29.106%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended 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	611,170	433,283	177,887
99	410100	Deferred Federal Income Tax Exp	14,756,500	10,729,264	4,027,236
		<b>SUBTOTAL</b>	<b>15,367,670</b>	<b>11,162,547</b>	<b>4,205,123</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,660,146)	(1,176,944)	(483,202)
99	411100	Deferred Federal Income Tax Exp	(1,604,655)	(1,050,529)	(554,126)
		<b>SUBTOTAL</b>	<b>(3,264,801)</b>	<b>(2,227,473)</b>	<b>(1,037,328)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,769,564	1,238,695	530,869
		<b>SUBTOTAL</b>	<b>1,769,564</b>	<b>1,238,695</b>	<b>530,869</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>13,872,433</b>	<b>10,173,769</b>	<b>3,698,664</b>
99	411193	Customer Tax Credit Amortization	(9,974,862)	(8,887,135)	(1,087,727)
		<b>SUBTOTAL</b>	<b>(9,974,862)</b>	<b>(8,887,135)</b>	<b>(1,087,727)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.894%	29.106%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended 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	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		DISTRIBUTION									
99	408110	State Excise Tax	8,913,412	0	8,913,412	8,913,412	0	8,913,412	0	0	0
99	408120	Municipal Occupation & License Tax	9,790,273	0	9,790,273	8,084,206	0	8,084,206	1,706,067	0	1,706,067
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	4,895,084	0	4,895,084	3,591,977	0	3,591,977	1,303,107	0	1,303,107
99	409100	State Income Tax	(12,966)	0	(12,966)	27	0	27	(12,993)	0	(12,993)
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	(5,087)	0	(5,087)	0	0	0	(5,087)	0	(5,087)
		TOTAL DISTRIBUTION TAX	23,585,787	0	23,585,787	20,589,622	0	20,589,622	2,996,165	0	2,996,165
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	622,945	934,734	1,557,679	457,548	670,634	1,128,182	165,397	264,100	429,497
		TOTAL A&G TAX	622,945	934,734	1,557,679	457,548	670,634	1,128,182	165,397	264,100	429,497
		TOTAL TAXES OTHER THAN FIT	24,208,732	1,243,473	25,452,205	21,047,170	881,966	21,929,136	3,161,562	361,507	3,523,069

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 February 28, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,288,612	59,893,017	64,181,629	4,288,612	42,970,844	47,259,456	0	16,922,173	16,922,173
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,082,723</b>	<b>61,225,926</b>	<b>67,308,649</b>	<b>5,311,206</b>	<b>43,927,153</b>	<b>49,238,359</b>	<b>771,517</b>	<b>17,298,773</b>	<b>18,070,290</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	911,162	911,162	0	380,841	380,841
1	351XXX	Structures & Improvements	0	2,684,903	2,684,903	0	1,837,816	1,837,816	0	847,087	847,087
1	352XXX	Wells	0	23,306,038	23,306,038	0	15,952,983	15,952,983	0	7,353,055	7,353,055
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	15,200,668	15,200,668	0	10,404,857	10,404,857	0	4,795,811	4,795,811
1	355000	Measuring & Regulating Equipment	0	1,809,268	1,809,268	0	1,238,444	1,238,444	0	570,824	570,824
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,823,141	2,823,141	0	1,932,440	1,932,440	0	890,701	890,701
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>49,719,953</b>	<b>49,719,953</b>	<b>0</b>	<b>34,060,093</b>	<b>34,060,093</b>	<b>0</b>	<b>15,659,860</b>	<b>15,659,860</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	682,254	0	682,254	503,543	0	503,543	178,711	0	178,711
6	375000	Structures & Improvements	1,574,762	0	1,574,762	925,267	0	925,267	649,495	0	649,495
6	376000	Mains	457,346,007	2,518,937	459,864,944	307,839,269	1,688,015	309,527,284	149,506,738	830,922	150,337,660
6	378000	Measuring & Reg Station Equip-General	7,368,858	0	7,368,858	4,698,341	0	4,698,341	2,670,517	0	2,670,517
6	379000	Measuring & Reg Station Equip-City Gate	6,739,350	0	6,739,350	1,939,806	0	1,939,806	4,799,544	0	4,799,544
6	380000	Services	333,449,474	0	333,449,474	229,224,359	0	229,224,359	104,225,115	0	104,225,115
6	381XXX	Meters	115,222,587	0	115,222,587	83,041,131	0	83,041,131	32,181,456	0	32,181,456
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	4,065,701	0	4,065,701	3,006,638	0	3,006,638	1,059,063	0	1,059,063
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>926,537,588</b>	<b>2,518,937</b>	<b>929,056,525</b>	<b>631,242,279</b>	<b>1,688,015</b>	<b>632,930,294</b>	<b>295,295,309</b>	<b>830,922</b>	<b>296,126,231</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,373,331	2,637,007	6,010,338	3,273,395	1,891,947	5,165,342	99,936	745,060	844,996
4	390XXX	Structures & Improvements	29,614,777	29,265,889	58,880,666	27,821,227	20,997,105	48,818,332	1,793,550	8,268,784	10,062,334
4	391XXX	Office Furniture & Equipment	1,436,650	14,732,697	16,169,347	1,434,392	10,570,121	12,004,513	2,258	4,162,576	4,164,834
4	392XXX	Transportation Equipment	14,105,281	5,211,757	19,317,038	10,467,143	3,739,227	14,206,370	3,638,138	1,472,530	5,110,668
4	393000	Stores Equipment	387,888	1,077,372	1,465,260	330,722	772,971	1,103,693	57,166	304,401	361,567
4	394000	Tools, Shop & Garage Equipment	3,259,091	7,859,337	11,118,428	2,632,980	5,638,760	8,271,740	626,111	2,220,577	2,846,688
4	395XXX	Laboratory Equipment	106,253	559,701	665,954	106,253	401,563	507,816	0	158,138	158,138
4	396XXX	Power Operated Equipment	3,489,997	1,074,574	4,564,571	2,583,033	770,964	3,353,997	906,964	303,610	1,210,574
4	397XXX	Communications Equipment	4,733,000	19,409,299	24,142,299	3,595,050	13,925,396	17,520,446	1,137,950	5,483,903	6,621,853
4	398000	Miscellaneous Equipment	1,960	156,357	158,317	0	112,180	112,180	1,960	44,177	46,137
<b>TOTAL GENERAL PLANT</b>			<b>60,508,228</b>	<b>81,983,990</b>	<b>142,492,218</b>	<b>52,244,195</b>	<b>58,820,234</b>	<b>111,064,429</b>	<b>8,264,033</b>	<b>23,163,756</b>	<b>31,427,789</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended February 28, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	993,128,539	195,448,806	1,188,577,345	688,797,680	138,495,495	827,293,175	304,330,859	56,953,311	361,284,170
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,963,258)	(18,963,258)	0	(12,980,350)	(12,980,350)	0	(5,982,908)	(5,982,908)
G-ADEP		Distribution Plant	(281,537,780)	(2,004,359)	(283,542,139)	(182,018,056)	(1,343,181)	(183,361,237)	(99,519,724)	(661,178)	(100,180,902)
G-ADEP		General Plant	(18,845,605)	(27,449,861)	(46,295,466)	(14,710,005)	(19,694,177)	(34,404,182)	(4,135,600)	(7,755,684)	(11,891,284)
		TOTAL ACCUMULATED DEPRECIATION	(300,383,385)	(48,417,478)	(348,800,863)	(196,728,061)	(34,017,708)	(230,745,769)	(103,655,324)	(14,399,770)	(118,055,094)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(462,431)	(1,046,671)	(1,509,102)	(307,314)	(750,945)	(1,058,259)	(155,117)	(295,726)	(450,843)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,269,844)	(29,763,034)	(33,032,878)	(3,269,844)	(21,353,786)	(24,623,630)	0	(8,409,248)	(8,409,248)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,732,275)	(30,809,705)	(34,541,980)	(3,577,158)	(22,104,731)	(25,681,889)	(155,117)	(8,704,974)	(8,860,091)
		TOTAL ACCUMULATED DEPR/AMORT	(304,115,660)	(79,227,183)	(383,342,843)	(200,305,219)	(56,122,439)	(256,427,658)	(103,810,441)	(23,104,744)	(126,915,185)
		NET GAS UTILITY PLANT before DFIT	689,012,879	116,221,623	805,234,502	488,492,461	82,373,056	570,865,517	200,520,418	33,848,567	234,368,985
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,902,689)	(102,902,689)	0	(72,951,832)	(72,951,832)	0	(29,950,857)	(29,950,857)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,753,295)	(15,753,295)	0	(11,300,733)	(11,300,733)	0	(4,452,562)	(4,452,562)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(952,025)	(952,025)	0	(683,040)	(683,040)	0	(268,985)	(268,985)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	68,786	68,786	0	49,351	49,351	0	19,435	19,435
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(279,414)	(279,414)	0	(198,088)	(198,088)	0	(81,326)	(81,326)
		TOTAL ACCUMULATED DFIT	0	(119,818,637)	(119,818,637)	0	(85,084,342)	(85,084,342)	0	(34,734,295)	(34,734,295)
		NET GAS UTILITY PLANT	689,012,879	(3,597,014)	685,415,865	488,492,461	(2,711,286)	485,781,175	200,520,418	(885,728)	199,634,690

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%	67.013%	32.987%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.894%	29.106%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	689,012,879	(3,597,014)	685,415,865	488,492,461	(2,711,286)	485,781,175	200,520,418	(885,728)	199,634,690
		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	1,335,623	2,137,880	3,473,503	834,834	1,533,843	2,368,677	500,789	604,037	1,104,826
4	182318	Accumulated Amortization - AFUDC	(270,845)	(839,221)	(1,110,066)	(199,034)	(602,115)	(801,149)	(71,811)	(237,106)	(308,917)
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	23,776,954	23,776,954	0	16,275,325	16,275,325	0	7,501,629	7,501,629
1	164115	Gas Inventory--Clay Basin	0	32,709	32,709	0	23,467	23,467	0	9,242	9,242
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,512,276	0	3,512,276	3,512,276	0	3,512,276	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,367,192	0	8,367,192	8,367,192	0	8,367,192	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,811,885)	0	(1,811,885)	(1,811,885)	0	(1,811,885)	0	0	0
4	252000	Customer Advances	(1,158)	0	(1,158)	(1,158)	0	(1,158)	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(32,113,583)	0	(32,113,583)	(20,777,377)	0	(20,777,377)	(11,336,206)	0	(11,336,206)
99	190393	ADFIT-Customer Tax Credit	6,743,852	0	6,743,852	4,363,249	0	4,363,249	2,380,603	0	2,380,603
99	235199	Customer Deposits	(1,114)	0	(1,114)	(1,114)	0	(1,114)	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	5,039,933	0	5,039,933	5,039,933	0	5,039,933	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,058,386)	0	(1,058,386)	(1,058,386)	0	(1,058,386)	0	0	0
C-WKC		Working Capital	9,770,453	0	9,770,453	5,908,677	0	5,908,677	3,861,776	0	3,861,776
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(487,642)	30,839,386	30,351,744	4,177,207	21,153,433	25,330,640	(4,664,849)	9,685,953	5,021,104
		NET RATE BASE	688,525,237	27,242,372	715,767,609	492,669,668	18,442,147	511,111,815	195,855,569	8,800,225	204,655,794

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended 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	
<b>Electric Production</b>														
Steam (ED-AN)	3,655,444	3,655,444												
Steam (ED-ID)	4,307,632	4,307,632												
Steam (ED-WA)	11,646,055	11,646,055												
Hydro (ED-AN)	16,156,371	16,156,371												
Other (ED-AN)	10,984,075	10,984,075												
<b>Total Electric Production</b>	<b>46,749,577</b>	<b>46,749,577</b>												
<b>Electric Transmission</b>														
ED-AN	19,138,033	19,138,033												
ED-ID	275,575	275,575												
ED-WA	519,888	519,888												
<b>Total Electric Transmission</b>	<b>19,933,496</b>	<b>19,933,496</b>												
<b>Electric Distribution</b>														
ED-AN	85,395	85,395												
ED-ID	19,639,495	19,639,495												
ED-WA	37,590,616	37,590,616												
<b>Total Electric Distribution</b>	<b>57,315,506</b>	<b>57,315,506</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	734,646		734,646			734,646	734,646		502,865	502,865		231,781	231,781	
GD-OR	126,623			126,623										
<b>Total Gas Underground Storage</b>	<b>861,269</b>		<b>734,646</b>	<b>126,623</b>		<b>734,646</b>	<b>734,646</b>		<b>502,865</b>	<b>502,865</b>		<b>231,781</b>	<b>231,781</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,432		57,432			57,432	57,432		38,487	38,487		18,945	18,945	
GD-ID	6,914,988		6,914,988			6,914,988	6,914,988				6,914,988		6,914,988	
GD-WA	15,944,898		15,944,898			15,944,898	15,944,898	15,944,898		15,944,898				
GD-OR	10,419,427			10,419,427										
<b>Total Gas Distribution</b>	<b>33,336,745</b>		<b>22,917,318</b>	<b>10,419,427</b>		<b>22,859,886</b>	<b>57,432</b>	<b>22,917,318</b>	<b>15,944,898</b>	<b>38,487</b>	<b>15,983,385</b>	<b>6,914,988</b>	<b>18,945</b>	<b>6,933,933</b>
<b>General Plant</b>														
ED-AN	2,948,120	2,948,120												
ED-ID	514,894	514,894												
ED-WA	1,283,997	1,283,997												
7,4 CD-AA	21,148,145	14,827,387	4,379,358	1,941,400		4,379,358	4,379,358		3,142,014	3,142,014		1,237,344	1,237,344	
9,4 CD-AN	669,047	516,123	152,924			152,924	152,924		109,717	109,717		43,207	43,207	
9 CD-ID	477,040	368,003	109,037			109,037	109,037				109,037		109,037	
9 CD-WA	2,240,015	1,728,015	512,000			512,000	512,000	512,000		512,000				
8,4 GD-AA	371,188		256,250	114,938		256,250	256,250		183,849	183,849		72,401	72,401	
4 GD-AN	31,214		31,214			31,214	31,214		22,395	22,395		8,819	8,819	
GD-ID	39,573		39,573			39,573	39,573				39,573		39,573	
GD-WA	1,090,295		1,090,295			1,090,295	1,090,295	1,090,295		1,090,295				
GD-OR	210,926			210,926										
<b>Total General Plant</b>	<b>31,024,454</b>	<b>22,186,539</b>	<b>6,570,651</b>	<b>2,267,264</b>		<b>1,750,905</b>	<b>4,819,746</b>	<b>6,570,651</b>	<b>1,602,295</b>	<b>3,457,975</b>	<b>5,060,270</b>	<b>148,610</b>	<b>1,361,771</b>	<b>1,510,381</b>
<b>Total Depreciation Expense</b>	<b>189,221,047</b>	<b>146,185,118</b>	<b>30,222,615</b>	<b>12,813,314</b>		<b>24,610,791</b>	<b>5,611,824</b>	<b>30,222,615</b>	<b>17,547,193</b>	<b>3,999,327</b>	<b>21,546,520</b>	<b>7,063,598</b>	<b>1,612,497</b>	<b>8,676,095</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6 Actual Therms Purchased	67.013%	32.987%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	259,549	259,549											
<b>Total Production/Transmission</b>	<b>1,177,949</b>	<b>1,177,949</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	108,440	108,440											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>114,306</b>	<b>114,306</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271
9,4 CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628
GD-ID	14,795		14,795		14,795		14,795				14,795		14,795
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	7,822			7,822									
<b>Total General Plant - 303000</b>	<b>472,040</b>	<b>298,353</b>	<b>127,783</b>	<b>45,904</b>	<b>39,657</b>	<b>88,126</b>	<b>127,783</b>	<b>24,862</b>	<b>63,227</b>	<b>88,089</b>	<b>14,795</b>	<b>24,899</b>	<b>39,694</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	43,416,131	30,439,917	8,990,613	3,985,601		8,990,613	8,990,613		6,450,405	6,450,405		2,540,208	2,540,208
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	3,715,741	2,866,434	849,307		849,307		849,307	849,307		849,307			0
ED-AN	6,512,163	6,512,163											
ED-ID	0	0											
ED-WA	1,049,354	1,049,354											
8,4 GD-AA	87,394		60,332	27,062		60,332	60,332		43,286	43,286		17,046	17,046
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	25,156			25,156									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>54,926,036</b>	<b>40,960,514</b>	<b>9,927,703</b>	<b>4,037,819</b>	<b>849,307</b>	<b>9,078,396</b>	<b>9,927,703</b>	<b>849,307</b>	<b>6,513,386</b>	<b>7,362,693</b>	<b>0</b>	<b>2,565,010</b>	<b>2,565,010</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	422,431	422,431											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>57,112,762</b>	<b>42,973,553</b>	<b>10,055,486</b>	<b>4,083,723</b>	<b>888,964</b>	<b>9,166,522</b>	<b>10,055,486</b>	<b>874,169</b>	<b>6,576,613</b>	<b>7,450,782</b>	<b>14,795</b>	<b>2,589,909</b>	<b>2,604,704</b>

Allocation Ratios:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended 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	
<b>Electric Production</b>														
Steam (ED-AN)	(76,790,584)	(76,790,584)												
Steam (ED-ID)	(94,433,500)	(94,433,500)												
Steam (ED-WA)	(182,364,772)	(182,364,772)												
Hydro (ED-AN)	(183,597,506)	(183,597,506)												
Other (ED-AN)	(165,929,974)	(165,929,974)												
<b>Total Electric Production</b>	<b>(703,116,336)</b>	<b>(703,116,336)</b>												
<b>Electric Transmission</b>														
ED-AN	(236,116,596)	(236,116,596)												
ED-ID	(10,507,365)	(10,507,365)												
ED-WA	(16,550,154)	(16,550,154)												
<b>Total Electric Transmission</b>	<b>(263,174,115)</b>	<b>(263,174,115)</b>												
<b>Electric Distribution</b>														
ED-AN	(467,127)	(467,127)												
ED-ID	(272,209,123)	(272,209,123)												
ED-WA	(447,055,464)	(447,055,464)												
<b>Total Electric Distribution</b>	<b>(719,731,714)</b>	<b>(719,731,714)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,963,258)		(18,963,258)			(18,963,258)	(18,963,258)		(12,980,350)	(12,980,350)		(5,982,908)	(5,982,908)	
GD-OR	(1,601,005)			(1,601,005)										
<b>Total Gas Underground Storage</b>	<b>(20,564,263)</b>		<b>(18,963,258)</b>	<b>(1,601,005)</b>		<b>(18,963,258)</b>	<b>(18,963,258)</b>		<b>(12,980,350)</b>	<b>(12,980,350)</b>		<b>(5,982,908)</b>	<b>(5,982,908)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(2,004,359)		(2,004,359)			(2,004,359)	(2,004,359)		(1,343,181)	(1,343,181)		(661,178)	(661,178)	
GD-ID	(99,519,724)		(99,519,724)			(99,519,724)	(99,519,724)				(99,519,724)		(99,519,724)	
GD-WA	(182,018,056)		(182,018,056)			(182,018,056)	(182,018,056)	(182,018,056)						
GD-OR	(137,365,943)			(137,365,943)										
<b>Total Gas Distribution</b>	<b>(420,908,082)</b>		<b>(283,542,139)</b>	<b>(137,365,943)</b>		<b>(281,537,780)</b>	<b>(2,004,359)</b>	<b>(283,542,139)</b>	<b>(182,018,056)</b>	<b>(1,343,181)</b>	<b>(183,361,237)</b>	<b>(99,519,724)</b>	<b>(661,178)</b>	<b>(100,180,902)</b>
<b>General Plant</b>														
ED-AN	(38,429,951)	(38,429,951)												
ED-ID	(13,394,055)	(13,394,055)												
ED-WA	(25,450,239)	(25,450,239)												
7.4 CD-AA	(96,478,762)	(67,643,190)	(19,978,822)	(8,856,750)		(19,978,822)	(19,978,822)		(14,334,006)	(14,334,006)		(5,644,816)	(5,644,816)	
9.4 CD-AN	(8,437,957)	(6,509,293)	(1,928,664)			(1,928,664)	(1,928,664)		(1,383,739)	(1,383,739)		(544,925)	(544,925)	
9 CD-ID	(7,423,992)	(5,727,090)	(1,696,902)			(1,696,902)	(1,696,902)				(1,696,902)		(1,696,902)	
9 CD-WA	(10,963,044)	(8,457,221)	(2,505,823)			(2,505,823)	(2,505,823)	(2,505,823)			(2,505,823)			
8.4 GD-AA	(2,440,046)		(1,684,486)	(755,560)		(1,684,486)	(1,684,486)		(1,208,551)	(1,208,551)		(475,935)	(475,935)	
4 GD-AN	(3,857,889)		(3,857,889)			(3,857,889)	(3,857,889)		(2,767,881)	(2,767,881)		(1,090,008)	(1,090,008)	
GD-ID	(2,438,698)		(2,438,698)			(2,438,698)	(2,438,698)				(2,438,698)		(2,438,698)	
GD-WA	(12,204,182)		(12,204,182)			(12,204,182)	(12,204,182)	(12,204,182)			(12,204,182)			
GD-OR	(5,611,935)			(5,611,935)										
<b>Total General Plant</b>	<b>(227,130,750)</b>	<b>(165,611,039)</b>	<b>(46,295,466)</b>	<b>(15,224,245)</b>		<b>(18,845,605)</b>	<b>(27,449,861)</b>	<b>(46,295,466)</b>	<b>(14,710,005)</b>	<b>(19,694,177)</b>	<b>(34,404,182)</b>	<b>(4,135,600)</b>	<b>(7,755,684)</b>	<b>(11,891,284)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,354,625,260)</b>	<b>(1,851,633,204)</b>	<b>(348,800,863)</b>	<b>(154,191,193)</b>		<b>(300,383,385)</b>	<b>(48,417,478)</b>	<b>(348,800,863)</b>	<b>(196,728,061)</b>	<b>(34,017,708)</b>	<b>(230,745,769)</b>	<b>(103,655,324)</b>	<b>(14,399,770)</b>	<b>(118,055,094)</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6 Actual Therms Purchased	67.013%	32.987%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended February 28, 2023
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(15,345,621)	(15,345,621)											
Misc Intangible Plt (303000)	ED-AN	(2,732,368)	(2,732,368)											
<b>Total Production/Transmission</b>		<b>(18,077,989)</b>	<b>(18,077,989)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(357,324)	(357,324)											
Misc Intangible Plt (303000)	ED-WA	(64,182)	(64,182)											
<b>Total Distribution</b>		<b>(421,506)</b>	<b>(421,506)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,897,511)	(3,433,743)	(1,014,176)	(449,592)		(1,014,176)	(1,014,176)		(727,631)	(727,631)		(286,545)	(286,545)
9,4	CD-AN	(142,169)	(109,674)	(32,495)			(32,495)	(32,495)		(23,314)	(23,314)		(9,181)	(9,181)
	GD-ID	(155,117)		(155,117)			(155,117)	(155,117)				(155,117)		(155,117)
	GD-WA	(307,314)		(307,314)			(307,314)	(307,314)	(307,314)		(307,314)			
	GD-OR	(126,292)			(126,292)									
<b>Total General Plant - 303000</b>		<b>(5,628,403)</b>	<b>(3,543,417)</b>	<b>(1,509,102)</b>	<b>(575,884)</b>	<b>(462,431)</b>	<b>(1,046,671)</b>	<b>(1,509,102)</b>	<b>(307,314)</b>	<b>(750,945)</b>	<b>(1,058,259)</b>	<b>(155,117)</b>	<b>(295,726)</b>	<b>(450,843)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(142,575,297)	(99,962,392)	(29,524,492)	(13,088,413)		(29,524,492)	(29,524,492)		(21,182,642)	(21,182,642)		(8,341,850)	(8,341,850)
9,4	CD-AN	(353,229)	(272,491)	(80,738)			(80,738)	(80,738)		(57,926)	(57,926)		(22,812)	(22,812)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(14,305,656)	(11,035,812)	(3,269,844)		(3,269,844)	(3,269,844)	(3,269,844)	(3,269,844)		(3,269,844)		0	0
	ED-AN	(12,712,718)	(12,712,718)											
	ED-ID	0	0											
	ED-WA	(1,721,753)	(1,721,753)											
8,4	GD-AA	(228,586)		(157,804)	(70,782)		(157,804)	(157,804)		(113,218)	(113,218)		(44,586)	(44,586)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(5,612)			(5,612)									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(171,902,851)</b>	<b>(125,705,166)</b>	<b>(33,032,878)</b>	<b>(13,164,807)</b>	<b>(3,269,844)</b>	<b>(29,763,034)</b>	<b>(33,032,878)</b>	<b>(3,269,844)</b>	<b>(21,353,786)</b>	<b>(24,623,630)</b>	<b>0</b>	<b>(8,409,248)</b>	<b>(8,409,248)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(1,018,995)	(1,018,995)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,018,995)</b>	<b>(1,018,995)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(197,049,744)</b>	<b>(148,767,073)</b>	<b>(34,541,980)</b>	<b>(13,740,691)</b>	<b>(3,732,275)</b>	<b>(30,809,705)</b>	<b>(34,541,980)</b>	<b>(3,577,158)</b>	<b>(22,104,731)</b>	<b>(25,681,889)</b>	<b>(155,117)</b>	<b>(8,704,974)</b>	<b>(8,860,091)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	2,059,772	683,032	337,288	568,650	1,588,970	202,378	99,936	168,488	470,802	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,782,580</b>	<b>805,252</b>	<b>699,567</b>	<b>9,327,593</b>	<b>10,832,412</b>	<b>3,273,395</b>	<b>99,936</b>	<b>2,637,008</b>	<b>6,010,339</b>	<b>845,517</b>	<b>1,094,312</b>	<b>1,939,829</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,393,287	8,334,481	2,919,594	9,139,212	20,393,287	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,040,711	0	0	0	0	25,040,711	0	0	25,040,711	0	0	0	
99		GD-OR / AS	4,256,494	0	0	0	0	0	0	0	0	4,256,494	0	4,256,494	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	129,512,182	0	0	90,803,581	90,803,581	0	0	26,819,383	26,819,383	0	11,889,218	11,889,218	
9		CD-WA / ID / AN	30,715,193	9,384,315	6,053,279	8,257,027	23,694,621	2,780,515	1,793,550	2,446,507	7,020,572	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>209,917,867</b>	<b>17,718,796</b>	<b>8,972,873</b>	<b>108,199,820</b>	<b>134,891,489</b>	<b>27,821,226</b>	<b>1,793,550</b>	<b>29,265,890</b>	<b>58,880,666</b>	<b>4,256,494</b>	<b>11,889,218</b>	<b>16,145,712</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,832,116	804,558	7,798	2,019,760	2,832,116	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	198,523	0	0	0	0	198,523	0	0	198,523	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	264,963	0	0	0	0	0	0	182,917	182,917	0	82,046	82,046	
7		CD-AA	69,907,501	0	0	49,013,547	49,013,547	0	0	14,476,445	14,476,445	0	6,417,509	6,417,509	
9		CD-WA / ID / AN	5,737,687	4,171,094	7,622	247,508	4,426,224	1,235,870	2,258	73,335	1,311,463	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,952,899</b>	<b>4,975,652</b>	<b>15,420</b>	<b>51,280,815</b>	<b>56,271,887</b>	<b>1,434,393</b>	<b>2,258</b>	<b>14,732,697</b>	<b>16,169,348</b>	<b>12,109</b>	<b>6,499,555</b>	<b>6,511,664</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,090,913	25,869,427	12,031,844	21,189,642	59,090,913	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,057,519	0	0	0	0	9,986,268	3,382,151	2,689,100	16,057,519	0	0	0	
99		GD-OR / AS	4,773,649	0	0	0	0	0	0	0	0	4,773,649	0	4,773,649	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,566,025	0	0	5,304,692	5,304,692	0	0	1,566,772	1,566,772	0	694,561	694,561	
9		CD-WA / ID / AN	7,112,275	1,622,965	863,963	2,999,694	5,486,622	480,875	255,987	888,791	1,625,653	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>94,697,568</b>	<b>27,492,392</b>	<b>12,895,807</b>	<b>29,494,028</b>	<b>69,882,227</b>	<b>10,467,143</b>	<b>3,638,138</b>	<b>5,211,756</b>	<b>19,317,037</b>	<b>4,773,649</b>	<b>724,655</b>	<b>5,498,304</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	5,426,405	365,749	192,936	3,627,407	4,186,092	108,369	57,166	1,074,778	1,240,313	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,154,856</b>	<b>424,615</b>	<b>192,936</b>	<b>4,050,104</b>	<b>4,667,655</b>	<b>330,722</b>	<b>57,166</b>	<b>1,077,371</b>	<b>1,465,259</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,848,338	1,297,765	411,310	6,139,263	7,848,338	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,524,530	0	0	0	0	2,627,107	404,462	492,961	3,524,530	0	0	0	
99		GD-OR / AS	1,018,121	0	0	0	0	0	0	0	0	1,018,121	0	1,018,121	
8		GD-AA	5,727,845	0	0	0	0	0	0	3,954,218	3,954,218	0	1,773,627	1,773,627	
7		CD-AA	15,350,298	0	0	10,762,401	10,762,401	0	0	3,178,740	3,178,740	0	1,409,157	1,409,157	
9		CD-WA / ID / AN	2,016,622	19,820	748,073	787,789	1,555,682	5,873	221,650	233,417	460,940	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>35,485,754</b>	<b>1,317,585</b>	<b>1,159,383</b>	<b>17,689,453</b>	<b>20,166,421</b>	<b>2,632,980</b>	<b>626,112</b>	<b>7,859,336</b>	<b>11,118,428</b>	<b>1,018,121</b>	<b>3,182,784</b>	<b>4,200,905</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,167,607	399,728	15,791	2,752,088	3,167,607	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	1,469,292	0	0	1,030,150	1,030,150	0	0	304,261	304,261	0	134,881	134,881	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,089,178</b>	<b>399,728</b>	<b>15,791</b>	<b>3,782,238</b>	<b>4,197,757</b>	<b>106,253</b>	<b>0</b>	<b>559,700</b>	<b>665,953</b>	<b>18,586</b>	<b>206,882</b>	<b>225,468</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	28,721,839	13,175,955	8,472,877	7,073,007	28,721,839	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,121,032	0	0	0	0	2,508,958	791,485	820,589	4,121,032	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	
9		CD-WA / ID / AN	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	
		<b>TOTAL ACCOUNT</b>	<b>34,876,893</b>	<b>13,425,963</b>	<b>8,862,622</b>	<b>7,931,388</b>	<b>30,219,973</b>	<b>2,583,034</b>	<b>906,964</b>	<b>1,074,574</b>	<b>4,564,572</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,154,601	12,816,517	6,545,600	27,792,484	47,154,601	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,573	0	0	0	0	601,951	290,105	3,517	895,573	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	
7		CD-AA	90,519,718	0	0	63,465,185	63,465,185	0	0	18,744,823	18,744,823	0	8,309,710	
9		CD-WA / ID / AN	18,961,116	10,101,790	2,861,499	1,663,884	14,627,173	2,993,099	847,845	492,999	4,333,943	0	0	
		<b>TOTAL ACCOUNT</b>	<b>158,528,932</b>	<b>22,918,307</b>	<b>9,407,099</b>	<b>92,921,553</b>	<b>125,246,959</b>	<b>3,595,050</b>	<b>1,137,950</b>	<b>19,409,300</b>	<b>24,142,300</b>	<b>754,626</b>	<b>8,385,047</b>	<b>9,139,673</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	284,069	0	6,846	277,223	284,069	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	630	0	0	0	0	0	0	435	435	0	195	
7		CD-AA	746,341	0	0	523,275	523,275	0	0	154,552	154,552	0	68,514	
9		CD-WA / ID / AN	14,568	0	6,614	4,624	11,238	0	1,960	1,370	3,330	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,054,700</b>	<b>0</b>	<b>13,460</b>	<b>805,122</b>	<b>818,582</b>	<b>0</b>	<b>1,960</b>	<b>156,357</b>	<b>158,317</b>	<b>9,092</b>	<b>68,709</b>	<b>77,801</b>
		<b>TOTAL GENERAL PLANT</b>	<b>643,658,014</b>	<b>89,478,290</b>	<b>42,234,958</b>	<b>325,598,901</b>	<b>457,312,149</b>	<b>52,244,196</b>	<b>8,264,034</b>	<b>81,983,989</b>	<b>142,492,219</b>	<b>11,752,820</b>	<b>32,100,826</b>	<b>43,853,646</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended 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
	303000	Intangible Plant											
99		ED-WA / ID / AN	11,985,825	319,716	0	11,666,109	11,985,825	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,622,438</b>	<b>319,716</b>	<b>0</b>	<b>16,178,525</b>	<b>16,498,241</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>
	303100	Misc Intangible Plant--Mainframe Software											
99		ED-WA / ID / AN	25,749,922	3,446,485	0	22,303,437	25,749,922	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	125,388	0	0	0	0	0	0	0	0	125,388	0
8		GD-AA	438,754	0	0	0	0	0	0	302,894	302,894	0	135,860
7		CD-AA	132,535,585	0	0	92,923,349	92,923,349	0	0	27,445,469	27,445,469	0	12,166,767
9		CD-WA / ID / AN	779,155	138,367	0	462,697	601,064	40,997	0	137,094	178,091	0	0
		<b>TOTAL ACCOUNT</b>	<b>159,628,804</b>	<b>3,584,852</b>	<b>0</b>	<b>115,689,483</b>	<b>119,274,335</b>	<b>40,997</b>	<b>0</b>	<b>27,885,457</b>	<b>27,926,454</b>	<b>125,388</b>	<b>12,302,627</b>
	30310X	Misc Intangible Plant--Term On-Premise Software											
99		ED-WA / ID / AN	3,043,469	0	0	3,043,469	3,043,469	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	15,547,784	0	0	10,900,862	10,900,862	0	0	3,219,635	3,219,635	0	1,427,287
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,591,253</b>	<b>0</b>	<b>0</b>	<b>13,944,331</b>	<b>13,944,331</b>	<b>0</b>	<b>0</b>	<b>3,219,635</b>	<b>3,219,635</b>	<b>0</b>	<b>1,427,287</b>
	303110	Misc Intangible Plant--PC Software											
99		ED-WA / ID / AN	7,438,402	0	0	7,438,402	7,438,402	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>7,438,402</b>	<b>0</b>	<b>0</b>	<b>7,438,402</b>	<b>7,438,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303115	Misc Intangible Plant--PC Software											
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	517,709	0	0	362,976	362,976	0	0	107,207	107,207	0	47,526	47,526
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,880,666</b>	<b>16,115,342</b>	<b>0</b>	<b>362,976</b>	<b>16,478,318</b>	<b>4,247,615</b>	<b>0</b>	<b>107,207</b>	<b>4,354,822</b>	<b>0</b>	<b>47,526</b>	<b>47,526</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	116,285	0	0	116,285	116,285	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,147,316	0	0	7,815,606	7,815,606	0	0	2,308,386	2,308,386	0	1,023,324	1,023,324
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,263,601</b>	<b>0</b>	<b>0</b>	<b>7,931,891</b>	<b>7,931,891</b>	<b>0</b>	<b>0</b>	<b>2,308,386</b>	<b>2,308,386</b>	<b>0</b>	<b>1,023,324</b>	<b>1,023,324</b>
	<b>TOTAL</b>		<b>365,778,511</b>	<b>20,019,910</b>	<b>0</b>	<b>250,835,587</b>	<b>270,855,497</b>	<b>5,311,206</b>	<b>771,517</b>	<b>61,225,926</b>	<b>67,308,649</b>	<b>551,339</b>	<b>27,063,026</b>	<b>27,614,365</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months 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	(75,151,795)	(52,690,426)	(15,562,434)	(6,898,935)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(835,023)	(644,162)	(190,861)	0
7	282919 CD-AA	(4,597,382)	(3,223,316)	(952,026)	(422,040)
7	283750 CD-AA	332,167	232,889	68,785	30,493
	Total	(80,252,033)	(56,325,015)	(16,636,536)	(7,290,482)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended February 28, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,870,203	5,870,203	0	0	0	0	5,870,203
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	455	455	0	0	0	0	455
7/4	154550 Supply Chain Average Cost Variance	0	0	(254)	(254)	0	0	0	0	(254)
7/4	154560 Supply Chain Invoice Price Variance	0	0	52	52	0	0	0	0	52
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	93,340,316	43,784,331	0	137,124,647	87,431,639	39,922,555	5,908,677	3,861,776	0
<b>TOTAL</b>		<b>93,340,316</b>	<b>43,784,331</b>	<b>5,870,456</b>	<b>142,995,103</b>	<b>87,431,639</b>	<b>39,922,555</b>	<b>5,908,677</b>	<b>3,861,776</b>	<b>5,870,456</b>

ALLOCATION RATIOS:

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

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

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