

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	48,622,517	34,681,736	13,940,781
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>48,622,517</u>	<u>34,681,736</u>	<u>13,940,781</u>
G-APL	Gas Net Adjusted Rate Base	<u>768,608,353</u>	<u>552,508,045</u>	<u>216,100,308</u>
	RATE OF RETURN	<u>6.326%</u>	<u>6.277%</u>	<u>6.451%</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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	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	03-01-2022 thru 02-28-2023	14,289,018 100.000%	10,369,704 72.571%	3,919,314 27.429%
	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	03-01-2022 thru 02-28-2023	318,096,221 100.000%	213,164,350 67.013%	104,931,871 32.987%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2023
Ending Balance Basis

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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 Twelve Months Ended February 28, 2023
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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 Twelve Months Ended February 28, 2023
 Ending Balance Basis

Report ID:
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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	01-01-2022 thru 12-31-2022				
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	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 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%	
11	Book Depreciation Percent	03-01-2022 thru 02-28-2023	30,222,613 100.000%	21,546,519 71.293%	8,676,094 28.707%	
12	Net Gas Plant (before ADFIT) Percent	2-01-2023 thru 02-28-2023	826,489,114 100.000%	588,775,431 71.238%	237,713,683 28.762%	
13	G-PLT Net Gas General Plant Percent	2-01-2023 thru 02-28-2023	96,122,187 100.000%	76,287,954 79.366%	19,834,233 20.634%	
14	Net Allocated Schedule M's Percent	03-01-2022 thru 02-28-2023	-36,411,829 100.000%	-25,890,387 71.104%	-10,521,442 28.896%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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
	TOTAL SALES TO ULTIMATE CUSTOMERS	336,825,344	0	336,825,344	235,326,425	0	235,326,425	101,498,919	0	101,498,919
	OTHER OPERATING REVENUES:									
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
	TOTAL OTHER OPERATING REVENUES	69,147,987	469,109	69,617,096	46,744,553	336,567	47,081,120	22,403,434	132,542	22,535,976
	TOTAL GAS REVENUES	405,973,331	469,109	406,442,440	282,070,978	336,567	282,407,545	123,902,353	132,542	124,034,895
	PRODUCTION EXPENSES:									
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
	TOTAL PRODUCTION EXPENSES	220,019,416	993,909	221,013,325	144,960,298	666,078	145,626,376	75,059,118	327,831	75,386,949
	UNDERGROUND STORAGE EXPENSES:									
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
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,837,718	2,837,718	0	1,942,418	1,942,418	0	895,300	895,300
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
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,043,385	1,043,385	0	714,197	714,197	0	329,188	329,188
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,881,103	3,881,103	0	2,656,615	2,656,615	0	1,224,488	1,224,488

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2023	
Ending Balance 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	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)
	MAINTENANCE										
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
	TOTAL DISTRIBUTION OPERATING EXP		14,289,020	4,450,902	18,739,922	10,369,705	3,230,064	13,599,769	3,919,315	1,220,838	5,140,153
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
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		46,445,673	57,432	46,503,105	36,534,520	38,487	36,573,007	9,911,153	18,945	9,930,098
	TOTAL DISTRIBUTION EXPENSES		60,734,693	4,508,334	65,243,027	46,904,225	3,268,551	50,172,776	13,830,468	1,239,783	15,070,251

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2023	
Ending Balance 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	87,687	87,687	0	57,229	57,229	0	30,458	30,458
2	902000	Meter Reading Expenses	386,006	97,221	483,227	286,362	63,451	349,813	99,644	33,770	133,414
2	903XXX	Customer Records & Collection Expenses	552,884	4,717,164	5,270,048	274,476	3,078,657	3,353,133	278,408	1,638,507	1,916,915
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	150,764	150,764	0	98,396	98,396	0	52,368	52,368
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,040,411	5,052,837	6,093,248	459,238	3,297,734	3,756,972	581,173	1,755,103	2,336,276
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	16,190,665	99,318	16,289,983	12,879,028	64,820	12,943,848	3,311,637	34,498	3,346,135
2	909000	Advertising	98,052	432,422	530,474	69,489	282,220	351,709	28,563	150,202	178,765
2	910000	Misc Customer Service & Info Exp	0	163,567	163,567	0	106,752	106,752	0	56,815	56,815
TOTAL CUSTOMER SERVICE & INFO EXP			16,288,717	695,307	16,984,024	12,948,517	453,792	13,402,309	3,340,200	241,515	3,581,715
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	426	426	0	278	278	0	148	148
TOTAL SALES EXPENSES			0	426	426	0	278	278	0	148	148
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			6,520,137	25,963,449	32,483,586	4,908,071	18,627,736	23,535,807	1,612,066	7,335,713	8,947,779

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For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,750,905	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	159,824	206,464	11,865	64,528	76,393
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	10,865,046	15,719,054	(719,026)	4,280,308	3,561,282
	TOTAL ADMIN & GENERAL EXPENSES	10,655,119	41,108,803	51,763,922	9,762,079	29,492,782	39,254,861	893,040	11,616,021	12,509,061
	TOTAL EXPENSES BEFORE FIT	308,738,356	56,240,719	364,979,075	215,034,357	39,835,830	254,870,187	93,703,999	16,404,889	110,108,888
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,463,365			27,537,358			13,926,007
G-FIT	FEDERAL INCOME TAX			(11,056,724)			(8,427,404)			(2,629,320)
G-FIT	DEFERRED FEDERAL INCOME TAX			3,897,572			1,283,026			2,614,546
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			48,622,517			34,681,736			13,940,781

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%	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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		TOTAL OTHER GAS REVENUES	(1,734,506)	469,109	(1,265,397)	(1,469,309)	336,567	(1,132,742)	(265,197)	132,542	(132,655)

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-804-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		TOTAL PURCHASED GAS COSTS	223,017,131	0	223,017,131	146,492,491	0	146,492,491	76,524,640	0	76,524,640

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	130,374	99,318	229,692	80,706	64,820	145,526	49,668	34,498	84,166
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 Unbilled	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	99,318	16,289,983	12,879,028	64,820	12,943,848	3,311,637	34,498	3,346,135

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 28, 2023 Ending Balance 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	768,608,353	552,508,045	216,100,308
	Interest Deduction for FIT Calculation	19,611,521	14,094,480	5,517,041
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended February 28, 2023	
Ending Balance 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	298,152,249	201,863,929	96,288,320
G-OPS	Book Deprec/Amort and Reg Amortizations	41,374,621	31,077,122	10,297,499
G-OTX	Taxes Other than FIT	25,452,205	21,929,136	3,523,069
	Net Operating Income Before FIT	41,463,365	27,537,358	13,926,007
G-INT	Less: Interest Expense	19,611,521	14,094,480	5,517,041
G-OTX	Less: Idaho ITC Deferral & Amortization	(16)	0	(16)
G-SCM	Schedule M Adjustments	(74,502,897)	(53,573,374)	(20,929,523)
	Taxable Net Operating Income	(52,651,069)	(40,130,496)	(12,520,573)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(11,056,724)	(8,427,404)	(2,629,320)
G-DTE	Deferred FIT	13,872,434	10,170,161	3,702,273
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	(7,159,152)	(7,144,378)	(14,774)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended February 28, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	25,499,756	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	1,898,311	1,898,311	0	1,352,319	1,352,319	0	545,992	545,992
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	175,557	175,557	0	70,880	70,880
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	26,585	26,585	0	10,733	10,733
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	(299,538)	(299,538)	0	(213,385)	(213,385)	0	(86,153)	(86,153)
12	997027	Customer Uncollectibles	50,150	(922,670)	(872,520)	(189,251)	(657,292)	(846,543)	239,401	(265,378)	(25,977)
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	(1,563,253)	(1,563,253)	0	(631,156)	(631,156)
12	997035	Leases	0	21,613	21,613	0	15,506	15,506	0	6,107	6,107
12	997048	AFUDC	0	(296,727)	(296,727)	0	(211,382)	(211,382)	0	(85,345)	(85,345)
12	997049	Tax Depreciation	0	(38,670,257)	(38,670,257)	0	(27,547,918)	(27,547,918)	0	(11,122,339)	(11,122,339)
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	5,476,208	5,476,208	0	2,210,992	2,210,992
12	997081	Deferred Compensation	0	(6,363)	(6,363)	0	(4,533)	(4,533)	0	(1,830)	(1,830)
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	227,532	227,532	0	162,089	162,089	0	65,443	65,443
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	(5,936,492)	(5,936,492)	0	(4,229,038)	(4,229,038)	0	(1,707,454)	(1,707,454)
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	149,210	364,736	57,192	106,294	163,486	158,334	42,916	201,250
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,591)	(32,591)	0	(13,159)	(13,159)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(326,098)	(326,098)	0	(131,660)	(131,660)
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	1,296,298	1,296,298	0	523,374	523,374
12	997120	Transportation Tax Disallowance	0	18,395	18,395	0	13,104	13,104	0	5,291	5,291
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	(136,725)	(136,725)	0	(55,202)	(55,202)
12	997127	CARES Act SS Deferral	0	(415,378)	(415,378)	0	(295,907)	(295,907)	0	(119,471)	(119,471)
12	997128	Meters Expensed	0	(6,380,303)	(6,380,303)	0	(4,545,200)	(4,545,200)	0	(1,835,103)	(1,835,103)
12	997129	Mixed Service Costs (IDD#5)	0	(7,583,333)	(7,583,333)	0	(5,402,215)	(5,402,215)	0	(2,181,118)	(2,181,118)
12	997139	Pension Settlement	0	22,358	22,358	0	15,927	15,927	0	6,431	6,431
12	997140	Insurance Balancing	(205)	0	(205)	(205)	0	(205)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(38,091,069)	(36,411,828)	(74,502,897)	(27,682,988)	(25,890,386)	(53,573,374)	(10,408,081)	(10,521,442)	(20,929,523)

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%	67.013%	32.987%
G-ALL	11	Book Depreciation	100.000%	71.293%	28.707%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.238%	28.762%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 28, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	611,170	435,385	175,785
99	410100	Deferred Federal Income Tax Exp	14,756,500	10,729,264	4,027,236
		SUBTOTAL	15,367,670	11,164,649	4,203,021
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,660,145)	(1,182,654)	(477,491)
99	411100	Deferred Federal Income Tax Exp	(1,604,655)	(1,050,529)	(554,126)
		SUBTOTAL	(3,264,800)	(2,233,183)	(1,031,617)
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
		SUBTOTAL	1,769,564	1,238,695	530,869
		Total Deferred Federal Income Tax Expense	13,872,434	10,170,161	3,702,273
99	411193	Customer Tax Credit Amortization	(9,974,862)	(8,887,135)	(1,087,727)
		SUBTOTAL	(9,974,862)	(8,887,135)	(1,087,727)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.238%	28.762%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,303,826	59,818,299	64,122,125	4,303,826	42,917,236	47,221,062	0	16,901,063	16,901,063
TOTAL INTANGIBLE PLANT			6,097,937	61,151,208	67,249,145	5,326,420	43,873,545	49,199,965	771,517	17,277,663	18,049,180
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	2,842,646	2,842,646	0	1,945,791	1,945,791	0	896,855	896,855
1	352XXX	Wells	0	23,463,787	23,463,787	0	16,060,962	16,060,962	0	7,402,825	7,402,825
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	15,358,415	15,358,415	0	10,512,835	10,512,835	0	4,845,580	4,845,580
1	355000	Measuring & Regulating Equipment	0	1,967,015	1,967,015	0	1,346,422	1,346,422	0	620,593	620,593
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,980,888	2,980,888	0	2,040,418	2,040,418	0	940,470	940,470
TOTAL UNDERGROUND STORAGE PLANT			0	50,508,686	50,508,686	0	34,599,981	34,599,981	0	15,908,705	15,908,705
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	476,493,784	2,518,937	479,012,721	323,888,809	1,688,015	325,576,824	152,604,975	830,922	153,435,897
6	378000	Measuring & Reg Station Equip-General	7,529,706	0	7,529,706	4,839,475	0	4,839,475	2,690,231	0	2,690,231
6	379000	Measuring & Reg Station Equip-City Gate	6,850,480	0	6,850,480	1,952,124	0	1,952,124	4,898,356	0	4,898,356
6	380000	Services	341,581,219	0	341,581,219	234,494,297	0	234,494,297	107,086,922	0	107,086,922
6	381XXX	Meters	120,007,289	0	120,007,289	87,712,675	0	87,712,675	32,294,614	0	32,294,614
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	4,131,815	0	4,131,815	3,059,883	0	3,059,883	1,071,932	0	1,071,932
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			958,959,442	2,518,937	961,478,379	657,456,792	1,688,015	659,144,807	301,502,650	830,922	302,333,572
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	29,685,951	29,592,947	59,278,898	27,837,680	21,231,756	49,069,436	1,848,271	8,361,191	10,209,462
4	391XXX	Office Furniture & Equipment	1,476,783	14,647,345	16,124,128	1,474,525	10,508,884	11,983,409	2,258	4,138,461	4,140,719
4	392XXX	Transportation Equipment	14,202,366	5,615,959	19,818,325	10,396,888	4,029,226	14,426,114	3,805,478	1,586,733	5,392,211
4	393000	Stores Equipment	407,804	1,102,243	1,510,047	353,018	790,815	1,143,833	54,786	311,428	366,214
4	394000	Tools, Shop & Garage Equipment	3,164,136	7,921,659	11,085,795	2,564,465	5,683,473	8,247,938	599,671	2,238,186	2,837,857
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	4,790,157	20,758,518	25,548,675	3,654,586	14,893,406	18,547,992	1,135,571	5,865,112	7,000,683
4	398000	Miscellaneous Equipment	1,960	177,296	179,256	0	127,203	127,203	1,960	50,093	52,053
TOTAL GENERAL PLANT			60,681,986	84,119,868	144,801,854	52,242,541	60,352,640	112,595,181	8,439,445	23,767,228	32,206,673

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended February 28, 2023		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,025,739,365	198,298,699	1,224,038,064	715,025,753	140,514,181	855,539,934	310,713,612	57,784,518	368,498,130
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,334,235)	(19,334,235)	0	(13,234,284)	(13,234,284)	0	(6,099,951)	(6,099,951)
G-ADEP		Distribution Plant	(292,151,366)	(2,033,074)	(294,184,440)	(189,480,271)	(1,362,424)	(190,842,695)	(102,671,095)	(670,650)	(103,341,745)
G-ADEP		General Plant	(19,715,834)	(28,963,833)	(48,679,667)	(15,526,835)	(20,780,392)	(36,307,227)	(4,188,999)	(8,183,441)	(12,372,440)
		TOTAL ACCUMULATED DEPRECIATION	(311,867,200)	(50,331,142)	(362,198,342)	(205,007,106)	(35,377,100)	(240,384,206)	(106,860,094)	(14,954,042)	(121,814,136)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(482,260)	(1,090,736)	(1,572,996)	(319,745)	(782,559)	(1,102,304)	(162,515)	(308,177)	(470,692)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,694,731)	(30,082,882)	(33,777,613)	(3,694,731)	(21,583,264)	(25,277,995)	0	(8,499,618)	(8,499,618)
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	(4,176,991)	(31,173,618)	(35,350,609)	(4,014,476)	(22,365,823)	(26,380,299)	(162,515)	(8,807,795)	(8,970,310)
		TOTAL ACCUMULATED DEPR/AMORT	(316,044,191)	(81,504,760)	(397,548,951)	(209,021,582)	(57,742,923)	(266,764,505)	(107,022,609)	(23,761,837)	(130,784,446)
		NET GAS UTILITY PLANT before DFIT	709,695,174	116,793,939	826,489,113	506,004,171	82,771,258	588,775,429	203,691,003	34,022,681	237,713,684
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,345,290)	(101,345,290)	0	(72,196,358)	(72,196,358)	0	(29,148,932)	(29,148,932)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,191,089)	(15,191,089)	0	(10,898,036)	(10,898,036)	0	(4,293,053)	(4,293,053)
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	(276,136)	(276,136)	0	(196,714)	(196,714)	0	(79,422)	(79,422)
		TOTAL ACCUMULATED DFIT	0	(118,040,691)	(118,040,691)	0	(84,172,275)	(84,172,275)	0	(33,868,416)	(33,868,416)
		NET GAS UTILITY PLANT	709,695,174	(1,246,752)	708,448,422	506,004,171	(1,401,017)	504,603,154	203,691,003	154,265	203,845,268

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)	100.000%	71.238%	28.762%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	709,695,174	(1,246,752)	708,448,422	506,004,171	(1,401,017)	504,603,154	203,691,003	154,265	203,845,268
	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	1,435,861	2,127,907	3,563,768	914,438	1,526,688	2,441,126	521,423	601,219	1,122,642
4	182318 Accumulated Amortization - AFUDC	(296,008)	(817,242)	(1,113,250)	(218,216)	(586,339)	(804,555)	(77,792)	(230,903)	(308,695)
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	10,274,533	10,274,533	0	7,032,918	7,032,918	0	3,241,615	3,241,615
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	3,339,586	0	3,339,586	3,339,586	0	3,339,586	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,925,907	0	7,925,907	7,925,907	0	7,925,907	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,365,754)	0	(2,365,754)	(2,365,754)	0	(2,365,754)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(24,902,891)	0	(24,902,891)	(14,039,613)	0	(14,039,613)	(10,863,278)	0	(10,863,278)
99	190393 ADFIT-Customer Tax Credit	5,229,607	0	5,229,607	2,948,319	0	2,948,319	2,281,288	0	2,281,288
99	235199 Customer Deposits	(649)	0	(649)	(649)	0	(649)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,972,611	0	3,972,611	3,972,611	0	3,972,611	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(834,248)	0	(834,248)	(834,248)	0	(834,248)	0	0	0
C-WKC	Working Capital	49,291,010	0	49,291,010	34,331,435	0	34,331,435	14,959,575	0	14,959,575
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	42,795,032	17,364,899	60,159,931	35,973,816	11,931,075	47,904,891	6,821,216	5,433,824	12,255,040
	NET RATE BASE	752,490,206	16,118,147	768,608,353	541,977,987	10,530,058	552,508,045	210,512,219	5,588,089	216,100,308

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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
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												
Total Electric Production	46,749,577	46,749,577												
Electric Transmission														
ED-AN	19,138,033	19,138,033												
ED-ID	275,575	275,575												
ED-WA	519,888	519,888												
Total Electric Transmission	19,933,496	19,933,496												
Electric Distribution														
ED-AN	85,395	85,395												
ED-ID	19,639,495	19,639,495												
ED-WA	37,590,616	37,590,616												
Total Electric Distribution	57,315,506	57,315,506												
Gas Underground Storage														
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										
Total Gas Underground Storage	861,269		734,646	126,623		734,646	734,646		502,865	502,865		231,781	231,781	
Gas Distribution														
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										
Total Gas Distribution	33,336,745		22,917,318	10,419,427		22,859,886	57,432	22,917,318	15,944,898	38,487	15,983,385	6,914,988	18,945	6,933,933
General Plant														
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										
Total General Plant	31,024,454	22,186,539	6,570,651	2,267,264		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
Total Depreciation Expense	189,221,047	146,185,118	30,222,615	12,813,314		24,610,791	5,611,824	30,222,615	17,547,193	3,999,327	21,546,520	7,063,598	1,612,497	8,676,095

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:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	259,549	259,549											
Total Production/Transmission	1,177,949	1,177,949											
Distribution													
Franchises (302000) ED-WA	108,440	108,440											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	114,306	114,306											
General Plant - 303000													
7,4 CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271
9,4 CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628
GD-ID	14,795		14,795		14,795		14,795				14,795		14,795
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	7,822			7,822									
Total General Plant - 303000	472,040	298,353	127,783	45,904	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	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									
Total Miscellaneous IT Intangible Plant - 3031XX	54,926,036	40,960,514	9,927,703	4,037,819	849,307	9,078,396	9,927,703	849,307	6,513,386	7,362,693	0	2,565,010	2,565,010
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	422,431	422,431											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,431	422,431	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	57,112,762	42,973,553	10,055,486	4,083,723	888,964	9,166,522	10,055,486	874,169	6,576,613	7,450,782	14,795	2,589,909	2,604,704

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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(78,690,891)	(78,690,891)												
Steam (ED-ID)	(96,499,953)	(96,499,953)												
Steam (ED-WA)	(187,980,122)	(187,980,122)												
Hydro (ED-AN)	(191,698,922)	(191,698,922)												
Other (ED-AN)	(171,396,680)	(171,396,680)												
Total Electric Production	(726,266,568)	(726,266,568)												
Electric Transmission														
ED-AN	(245,540,691)	(245,540,691)												
ED-ID	(10,644,864)	(10,644,864)												
ED-WA	(16,809,555)	(16,809,555)												
Total Electric Transmission	(272,995,110)	(272,995,110)												
Electric Distribution														
ED-AN	(509,824)	(509,824)												
ED-ID	(280,796,216)	(280,796,216)												
ED-WA	(463,896,611)	(463,896,611)												
Total Electric Distribution	(745,202,651)	(745,202,651)												
Gas Underground Storage														
1 GD-AN	(19,334,235)		(19,334,235)			(19,334,235)	(19,334,235)		(13,234,284)	(13,234,284)		(6,099,951)	(6,099,951)	
GD-OR	(1,664,670)			(1,664,670)										
Total Gas Underground Storage	(20,998,905)		(19,334,235)	(1,664,670)		(19,334,235)	(19,334,235)		(13,234,284)	(13,234,284)		(6,099,951)	(6,099,951)	
Gas Distribution														
6 GD-AN	(2,033,074)		(2,033,074)			(2,033,074)	(2,033,074)		(1,362,424)	(1,362,424)		(670,650)	(670,650)	
GD-ID	(102,671,095)		(102,671,095)			(102,671,095)	(102,671,095)				(102,671,095)		(102,671,095)	
GD-WA	(189,480,271)		(189,480,271)			(189,480,271)	(189,480,271)	(189,480,271)						
GD-OR	(141,845,139)			(141,845,139)										
Total Gas Distribution	(436,029,579)		(294,184,440)	(141,845,139)		(292,151,366)	(2,033,074)	(294,184,440)	(189,480,271)	(1,362,424)	(190,842,695)	(102,671,095)	(670,650)	(103,341,745)
General Plant														
ED-AN	(36,962,189)	(36,962,189)												
ED-ID	(13,667,441)	(13,667,441)												
ED-WA	(26,716,997)	(26,716,997)												
7,4 CD-AA	(102,287,628)	(71,715,902)	(21,181,722)	(9,390,004)		(21,181,722)	(21,181,722)		(15,197,038)	(15,197,038)		(5,984,684)	(5,984,684)	
9,4 CD-AN	(8,736,955)	(6,739,949)	(1,997,006)			(1,997,006)	(1,997,006)		(1,432,772)	(1,432,772)		(564,234)	(564,234)	
9 CD-ID	(7,473,504)	(5,765,285)	(1,708,219)			(1,708,219)	(1,708,219)				(1,708,219)		(1,708,219)	
9 CD-WA	(11,993,805)	(9,252,381)	(2,741,424)			(2,741,424)	(2,741,424)	(2,741,424)						
8,4 GD-AA	(2,530,821)		(1,747,152)	(783,669)		(1,747,152)	(1,747,152)		(1,253,512)	(1,253,512)		(493,640)	(493,640)	
4 GD-AN	(4,037,953)		(4,037,953)			(4,037,953)	(4,037,953)		(2,897,070)	(2,897,070)		(1,140,883)	(1,140,883)	
GD-ID	(2,480,780)		(2,480,780)			(2,480,780)	(2,480,780)				(2,480,780)		(2,480,780)	
GD-WA	(12,785,411)		(12,785,411)			(12,785,411)	(12,785,411)	(12,785,411)						
GD-OR	(5,751,943)			(5,751,943)										
Total General Plant	(235,425,427)	(170,820,144)	(48,679,667)	(15,925,616)		(19,715,834)	(28,963,833)	(48,679,667)	(15,526,835)	(20,780,392)	(36,307,227)	(4,188,999)	(8,183,441)	(12,372,440)
Total Accumulated Depreciation	(2,436,918,240)	(1,915,284,473)	(362,198,342)	(159,435,425)		(311,867,200)	(50,331,142)	(362,198,342)	(205,007,106)	(35,377,100)	(240,384,206)	(106,860,094)	(14,954,042)	(121,814,136)

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
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
G-AAMT-12E

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	(15,804,821)	(15,804,821)											
Misc Intangible Plt (303000)	ED-AN	(2,862,630)	(2,862,630)											
Total Production/Transmission		(18,667,451)	(18,667,451)											
Distribution														
Franchises (302000)	ED-WA	(411,662)	(411,662)											
Misc Intangible Plt (303000)	ED-WA	(67,115)	(67,115)											
Total Distribution		(478,777)	(478,777)											
General Plant - 303000														
7,4	CD-AA	(5,104,927)	(3,579,167)	(1,057,128)	(468,632)		(1,057,128)	(1,057,128)		(758,447)	(758,447)		(298,681)	(298,681)
9,4	CD-AN	(147,035)	(113,427)	(33,608)			(33,608)	(33,608)		(24,112)	(24,112)		(9,496)	(9,496)
	GD-ID	(162,515)		(162,515)			(162,515)	(162,515)				(162,515)		(162,515)
	GD-WA	(319,745)		(319,745)			(319,745)	(319,745)	(319,745)		(319,745)			
	GD-OR	(130,102)			(130,102)									
Total General Plant - 303000		(5,864,324)	(3,692,594)	(1,572,996)	(598,734)	(482,260)	(1,090,736)	(1,572,996)	(319,745)	(782,559)	(1,102,304)	(162,515)	(308,177)	(470,692)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(143,971,021)	(100,940,962)	(29,813,518)	(13,216,541)		(29,813,518)	(29,813,518)		(21,390,007)	(21,390,007)		(8,423,511)	(8,423,511)
9,4	CD-AN	(413,277)	(318,814)	(94,463)			(94,463)	(94,463)		(67,773)	(67,773)		(26,690)	(26,690)
9	CD-ID	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA	(16,164,550)	(12,469,819)	(3,694,731)		(3,694,731)	(3,694,731)	(3,694,731)	(3,694,731)		(3,694,731)		0	0
	ED-AN	(13,302,171)	(13,302,171)											
	ED-ID	0	0											
	ED-WA	(2,279,206)	(2,279,206)											
8,4	GD-AA	(253,351)		(174,901)	(78,450)		(174,901)	(174,901)		(125,484)	(125,484)		(49,417)	(49,417)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(25,156)			(25,156)									
Total Miscellaneous IT Intangible Plant - 30311		(176,408,732)	(129,310,972)	(33,777,613)	(13,320,147)	(3,694,731)	(30,082,882)	(33,777,613)	(3,694,731)	(21,583,264)	(25,277,995)	0	(8,499,618)	(8,499,618)
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
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(1,230,211)	(1,230,211)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,230,211)	(1,230,211)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(202,649,495)	(153,380,005)	(35,350,609)	(13,918,881)	(4,176,991)	(31,173,618)	(35,350,609)	(4,014,476)	(22,365,823)	(26,380,299)	(162,515)	(8,807,795)	(8,970,310)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312	
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0	
		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	20,687,658	8,459,214	3,115,965	9,112,479	20,687,658	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	130,889,281	0	0	91,769,093	91,769,093	0	0	27,104,552	27,104,552	0	12,015,636	12,015,636	
9		CD-WA / ID / AN	31,166,583	9,406,470	6,237,966	8,398,401	24,042,837	2,787,080	1,848,271	2,488,395	7,123,746	0	0	0	
		TOTAL ACCOUNT	212,077,757	17,865,684	9,353,931	109,279,973	136,499,588	27,837,680	1,848,271	29,592,947	59,278,898	4,283,635	12,015,636	16,299,271	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,682,413	1,301,397	7,798	2,373,218	3,682,413	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	69,809,686	0	0	48,944,967	48,944,967	0	0	14,456,190	14,456,190	0	6,408,529	6,408,529	
9		CD-WA / ID / AN	5,761,894	4,189,768	7,622	247,508	4,444,898	1,241,403	2,258	73,335	1,316,996	0	0	0	
		TOTAL ACCOUNT	79,669,892	5,491,165	15,420	51,565,693	57,072,278	1,474,526	2,258	14,647,345	16,124,129	12,109	6,461,376	6,473,485	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	60,547,691	26,306,914	12,274,812	21,965,965	60,547,691	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,520,220	0	0	0	0	9,936,702	3,556,532	3,026,986	16,520,220	0	0	0	
99		GD-OR / AS	4,892,625	0	0	0	0	0	0	0	0	4,892,625	0	4,892,625	
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	7,290,554	1,553,141	840,202	3,230,809	5,624,152	460,186	248,947	957,269	1,666,402	0	0	0	
		TOTAL ACCOUNT	96,903,863	27,860,055	13,115,014	30,494,146	71,469,215	10,396,888	3,805,479	5,615,959	19,818,326	4,892,625	723,697	5,616,322	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	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	5,622,351	440,999	184,903	3,711,348	4,337,250	130,665	54,786	1,099,650	1,285,101	0	0	0	
		TOTAL ACCOUNT	6,350,802	499,865	184,903	4,134,045	4,818,813	353,018	54,786	1,102,243	1,510,047	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,315,215	1,377,818	458,259	6,479,138	8,315,215	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	15,807,904	0	0	11,083,237	11,083,237	0	0	3,273,501	3,273,501	0	1,451,166	1,451,166	
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	36,241,236	1,395,882	1,206,248	18,345,465	20,947,595	2,564,465	599,672	7,921,660	11,085,797	971,938	3,235,906	4,207,844	
	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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,879,799	12,927,542	8,291,584	6,660,673	27,879,799	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	34,019,403	13,177,550	8,681,329	7,519,054	29,377,933	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	45,517,004	13,360,770	6,545,941	25,610,293	45,517,004	0	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	95,864,682	0	0	67,212,646	67,212,646	0	0	19,851,658	19,851,658	0	8,800,378	8,800,378	
9		CD-WA / ID / AN	20,271,328	10,303,269	2,861,499	2,473,142	15,637,910	3,052,796	847,845	732,777	4,633,418	0	0	0	
		TOTAL ACCOUNT	163,546,576	23,664,039	9,407,440	95,296,081	128,367,560	3,654,586	1,135,571	20,758,518	25,548,675	754,626	8,875,715	9,630,341	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	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	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	654,119,927	91,152,306	42,693,103	330,892,221	464,737,630	52,242,543	8,439,447	84,119,872	144,801,862	11,852,754	32,727,681	44,580,435	

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 INTANGIBLE PLANT
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,539,838	4,166,623	0	23,373,215	27,539,838	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	287,681	0	0	0	0	0	0	0	0	287,681	287,681	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	121,443,615	0	0	85,146,547	85,146,547	0	0	25,148,544	25,148,544	0	11,148,524	
9		CD-WA / ID / AN	845,716	189,714	0	462,697	652,411	56,211	0	137,094	193,305	0	0	
		TOTAL ACCOUNT	150,537,248	4,356,337	0	108,982,459	113,338,796	56,211	0	25,575,860	25,632,071	287,681	11,278,700	11,566,381
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,720,179	0	0	3,720,179	3,720,179	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	23,319,406	0	0	16,349,702	16,349,702	0	0	4,828,983	4,828,983	0	2,140,721	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	27,039,585	0	0	20,069,881	20,069,881	0	0	4,828,983	4,828,983	0	2,140,721	2,140,721
	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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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	253,148	0	0	253,148	253,148	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	14,602,491	0	0	10,238,098	10,238,098	0	0	3,023,884	3,023,884	0	1,340,509	1,340,509
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,855,639	0	0	10,491,246	10,491,246	0	0	3,023,884	3,023,884	0	1,340,509	1,340,509
	TOTAL		368,832,790	20,791,395	0	253,048,786	273,840,181	5,326,420	771,517	61,151,206	67,249,143	713,632	27,029,834	27,743,466

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(72,443,158)	(50,791,347)	(15,001,529)	(6,650,282)
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	(79,203,416)	(55,589,408)	(16,419,266)	(7,194,742)

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
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,486,782	6,486,782	0	0	0	0	6,486,782
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(416)	(416)	0	0	0	0	(416)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	161,501,668	78,320,652	0	239,822,320	127,170,233	63,361,077	34,331,435	14,959,575	0
TOTAL		161,501,668	78,320,652	6,486,366	246,308,686	127,170,233	63,361,077	34,331,435	14,959,575	6,486,366

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%