

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	13,086,560	9,807,219	3,279,341
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	13,086,560	9,807,219	3,279,341
G-APL	Gas Net Adjusted Rate Base	756,066,813	541,192,794	214,874,019
	<b>RATE OF RETURN</b>	<b>1.731%</b>	<b>1.812%</b>	<b>1.526%</b>

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

RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended January 31, 2023

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers Percent	1-01-2023 thru 01-31-2023	271,074 <b>100.000%</b>	177,278 <b>65.398%</b>	93,796 <b>34.602%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2023 thru 01-31-2023	851,437 <b>100.000%</b>	571,697 <b>67.145%</b>	279,740 <b>32.855%</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	1-01-2023 thru 01-31-2023	47,676,247 <b>100.000%</b>	32,477,060 <b>68.120%</b>	15,199,187 <b>31.880%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended January 31, 2023

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.704%</b>	<b>15.536%</b>	<b>6.760%</b>
	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>
	<b>Percentage</b>		<b>100.000%</b>	<b>75.864%</b>	<b>16.186%</b>	<b>7.950%</b>
	Number of Customers at		788,366	410,798	270,130	107,438
	<b>Percentage</b>		<b>100.000%</b>	<b>52.107%</b>	<b>34.265%</b>	<b>13.628%</b>
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	<b>Percentage</b>		<b>100.000%</b>	<b>74.771%</b>	<b>16.846%</b>	<b>8.383%</b>
	<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 Month Ended January 31, 2023

Average of Monthly Averages Basis

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

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)		<b>100.000%</b>	<b>0.000%</b>	<b>69.035%</b>	<b>30.965%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended January 31, 2023

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>162,840,888</b>	<b>136,357,978</b>	<b>26,482,910</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.737%</b>	<b>16.263%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>90,744,295</b>	<b>75,116,084</b>	<b>15,628,211</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.778%</b>	<b>17.222%</b>	<b>0.000%</b>
	Number of Customers at		680,928	410,798	270,130	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.329%</b>	<b>39.671%</b>	<b>0.000%</b>
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.729%</b>	<b>18.271%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.573%</b>	<b>91.427%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<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 309,336,642 <b>100.000%</b>	Washington 207,305,518 <b>67.016%</b>	Idaho 102,031,124 <b>32.984%</b>	
11	Book Depreciation Percent	1-01-2023 thru 01-31-2023	2,588,144 <b>100.000%</b>	1,851,682 <b>71.545%</b>	736,462 <b>28.455%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2022 thru 01-31-2023	824,691,456 <b>100.000%</b>	587,380,663 <b>71.224%</b>	237,310,793 <b>28.776%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2022 thru 01-31-2023	96,673,537 <b>100.000%</b>	76,733,115 <b>79.373%</b>	19,940,422 <b>20.627%</b>	
14	Net Allocated Schedule M's - AMA Percent	1-01-2023 thru 01-31-2023	-3,714,121 <b>100.000%</b>	-2,640,951 <b>71.106%</b>	-1,073,170 <b>28.894%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	39,877,486	0	39,877,486	27,920,330	0	27,920,330	11,957,156	0	11,957,156
99 4812XX	Commercial - Firm & Interruptible	20,378,303	0	20,378,303	14,640,741	0	14,640,741	5,737,562	0	5,737,562
99 4813XX	Industrial-Firm	572,691	0	572,691	332,955	0	332,955	239,736	0	239,736
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	86,282	0	86,282	77,783	0	77,783	8,499	0	8,499
99 499XXX	Unbilled Revenue	(128,317)	0	(128,317)	(398,812)	0	(398,812)	270,495	0	270,495
	TOTAL SALES TO ULTIMATE CUSTOMERS	60,786,445	0	60,786,445	42,572,997	0	42,572,997	18,213,448	0	18,213,448
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	(14,073,597)	0	(14,073,597)	(9,586,934)	0	(9,586,934)	(4,486,663)	0	(4,486,663)
4 488000	Miscellaneous Service Revenues	663	0	663	255	0	255	408	0	408
99 4893XX	Transportation Revenues	572,998	0	572,998	526,632	0	526,632	46,366	0	46,366
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(5,933,811)	1,883	(5,931,928)	(3,904,023)	1,351	(3,902,672)	(2,029,788)	532	(2,029,256)
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	(19,433,747)	1,883	(19,431,864)	(12,964,070)	1,351	(12,962,719)	(6,469,677)	532	(6,469,145)
	TOTAL GAS REVENUES	41,352,698	1,883	41,354,581	29,608,927	1,351	29,610,278	11,743,771	532	11,744,303
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	6,313,621	0	6,313,621	3,969,027	0	3,969,027	2,344,594	0	2,344,594
99 808XXX	Net Natural Gas Storage Transactions	6,421,870	0	6,421,870	4,374,578	0	4,374,578	2,047,292	0	2,047,292
99 811000	Gas Used for Products Extraction	(16,985)	0	(16,985)	(11,570)	0	(11,570)	(5,415)	0	(5,415)
10 813000	Other Gas Expenses	2,904	101,927	104,831	2,904	68,307	71,211	0	33,620	33,620
99 813010	Gas Technology Institute (GTI) Expenses	20,475	0	20,475	14,372	0	14,372	6,103	0	6,103
	TOTAL PRODUCTION EXPENSES	12,741,885	101,927	12,843,812	8,349,311	68,307	8,417,618	4,392,574	33,620	4,426,194
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	78,468	78,468	0	53,711	53,711	0	24,757	24,757
1 837000	Other Equipment	0	18,932	18,932	0	12,959	12,959	0	5,973	5,973
	TOTAL UNDERGROUND STORAGE OPER EXP	0	97,400	97,400	0	66,670	66,670	0	30,730	30,730
G-DEPX	Depreciation Expense-Underground Storage	0	62,585	62,585	0	42,839	42,839	0	19,746	19,746
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	93,739	93,739	0	64,164	64,164	0	29,575	29,575
	TOTAL UNDERGROUND STORAGE EXPENSES	0	191,139	191,139	0	130,834	130,834	0	60,305	60,305

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended January 31, 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	17,571	128,777	146,348	13,801	86,467	100,268	3,770	42,310	46,080
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	146,574	99,774	246,348	88,285	66,993	155,278	58,289	32,781	91,070
3	875000 Measuring & Reg Sta Exp-General	12,087	0	12,087	5,557	0	5,557	6,530	0	6,530
3	876000 Measuring & Reg Sta Exp-Industrial	797	0	797	797	0	797	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	8,959	0	8,959	4,169	0	4,169	4,790	0	4,790
3	878000 Meter & House Regulator Expenses	1,518	0	1,518	1,238	0	1,238	280	0	280
3	879000 Customer Installation Expenses	232,662	6,787	239,449	155,398	4,557	159,955	77,264	2,230	79,494
3	880000 Other Expenses	126,758	44,169	170,927	93,713	29,657	123,370	33,045	14,512	47,557
3	881000 Rents	0	(329)	(329)	0	(221)	(221)	0	(108)	(108)
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	1	0	1	(7)	0	(7)	8	0	8
3	887000 Mains	64,493	0	64,493	60,133	0	60,133	4,360	0	4,360
3	889000 Measuring & Reg Sta Exp-General	6,883	1,640	8,523	7,038	1,101	8,139	(155)	539	384
3	890000 Measuring & Reg Sta Exp-Industrial	1,877	(14)	1,863	1,397	(9)	1,388	480	(5)	475
3	891000 Measuring & Reg Sta Exp-City Gate	(1,868)	722	(1,146)	3,889	485	4,374	(5,757)	237	(5,520)
3	892000 Services	101,141	0	101,141	71,077	0	71,077	30,064	0	30,064
3	893000 Meters & House Regulators	131,985	57,465	189,450	65,213	38,585	103,798	66,772	18,880	85,652
3	894000 Other Equipment	0	13,209	13,209	0	8,869	8,869	0	4,340	4,340
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>851,438</b>	<b>352,200</b>	<b>1,203,638</b>	<b>571,698</b>	<b>236,484</b>	<b>808,182</b>	<b>279,740</b>	<b>115,716</b>	<b>395,456</b>
G-DEPX	Depreciation Expense-Distribution	1,960,361	4,786	1,965,147	1,374,540	3,260	1,377,800	585,821	1,526	587,347
G-OTX	Taxes Other Than FIT	3,968,390	0	3,968,390	3,515,666	0	3,515,666	452,724	0	452,724
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>5,928,751</b>	<b>4,786</b>	<b>5,933,537</b>	<b>4,890,206</b>	<b>3,260</b>	<b>4,893,466</b>	<b>1,038,545</b>	<b>1,526</b>	<b>1,040,071</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>6,780,189</b>	<b>356,986</b>	<b>7,137,175</b>	<b>5,461,904</b>	<b>239,744</b>	<b>5,701,648</b>	<b>1,318,285</b>	<b>117,242</b>	<b>1,435,527</b>

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For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	6,600	6,600	0	4,316	4,316	0	2,284	2,284
2	902000	Meter Reading Expenses	20,441	5,573	26,014	14,613	3,645	18,258	5,828	1,928	7,756
2	903XXX	Customer Records & Collection Expenses	40,886	390,292	431,178	22,616	255,243	277,859	18,270	135,049	153,319
2	904000	Uncollectible Accounts	29,783	0	29,783	14,244	0	14,244	15,539	0	15,539
2	905000	Misc Customer Accounts	0	492	492	0	322	322	0	170	170
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>91,110</b>	<b>402,957</b>	<b>494,067</b>	<b>51,473</b>	<b>263,526</b>	<b>314,999</b>	<b>39,637</b>	<b>139,431</b>	<b>179,068</b>	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	2,737,711	4,673	2,742,384	2,109,252	3,056	2,112,308	628,459	1,617	630,076
2	909000	Advertising	120	20,007	20,127	43	13,084	13,127	77	6,923	7,000
2	910000	Misc Customer Service & Info Exp	0	86,301	86,301	0	56,439	56,439	0	29,862	29,862
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>2,737,831</b>	<b>110,981</b>	<b>2,848,812</b>	<b>2,109,295</b>	<b>72,579</b>	<b>2,181,874</b>	<b>628,536</b>	<b>38,402</b>	<b>666,938</b>	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	(5)	(5)	0	(3)	(3)	0	(2)	(2)
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>(5)</b>	<b>(5)</b>	<b>0</b>	<b>(3)</b>	<b>(3)</b>	<b>0</b>	<b>(2)</b>	<b>(2)</b>	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,305	666,820	679,125	8,480	478,417	486,897	3,825	188,403	192,228
4	921000	Office Supplies & Expenses	9	130,803	130,812	8	93,846	93,854	1	36,957	36,958
4	922000	Admin. Expenses Transferred - Credit	0	(1,621)	(1,621)	0	(1,163)	(1,163)	0	(458)	(458)
4	923000	Outside Services Employed	1,976	256,976	258,952	5,542	184,370	189,912	(3,566)	72,606	69,040
4	924000	Property Insurance Premium	0	58,930	58,930	0	42,280	42,280	0	16,650	16,650
4	925XXX	Injuries and Damages	996	202,000	202,996	678	144,927	145,605	318	57,073	57,391
4	926XXX	Employee Pensions and Benefits	138,592	612,382	750,974	93,269	439,360	532,629	45,323	173,022	218,345
4	928000	Regulatory Commission Expenses	108,345	15,913	124,258	74,455	11,417	85,872	33,890	4,496	38,386
4	930000	Miscellaneous General Expenses	15,446	346,787	362,233	11,309	248,806	260,115	4,137	97,981	102,118
4	931000	Rents	0	13,470	13,470	0	9,664	9,664	0	3,806	3,806
4	935000	Maintenance of General Plant	74,835	235,435	310,270	61,630	168,915	230,545	13,205	66,520	79,725
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>352,504</b>	<b>2,537,895</b>	<b>2,890,399</b>	<b>255,371</b>	<b>1,820,839</b>	<b>2,076,210</b>	<b>97,133</b>	<b>717,056</b>	<b>814,189</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	146,769	413,643	560,412	134,270	296,772	431,042	12,499	116,871	129,370
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	70,942	775,490	846,432	70,942	556,383	627,325	0	219,107	219,107
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	5,046	18,203	23,249	4,045	12,965	17,010	1,001	5,238	6,239
99 407314 Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381 Voluntary RNG Revenue Offset	3,735	0	3,735	3,122	0	3,122	613	0	613
99 407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443 Regulatory Deferral - Reg. Fees	0	0	0	0	0	0	0	0	0
99 407447 Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99 407454 Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459 Insurance Balancing	(103)	0	(103)	(103)	0	(103)	0	0	0
99 407493 Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX Taxes Other Than FIT--A&G	54,076	33,964	88,040	37,202	24,368	61,570	16,874	9,596	26,470
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	553,494	1,248,644	1,802,138	508,079	895,757	1,403,836	45,415	352,887	398,302
TOTAL ADMIN & GENERAL EXPENSES	905,998	3,786,539	4,692,537	763,450	2,716,596	3,480,046	142,548	1,069,943	1,212,491
TOTAL EXPENSES BEFORE FIT	23,257,013	4,950,524	28,207,537	16,735,433	3,491,583	20,227,016	6,521,580	1,458,941	7,980,521
NET OPERATING INCOME (LOSS) BEFORE FIT			13,147,044			9,383,262			3,763,782
G-FIT FEDERAL INCOME TAX			(5,867,121)			(4,017,534)			(1,849,587)
G-FIT DEFERRED FEDERAL INCOME TAX			5,927,605			3,593,577			2,334,028
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			13,086,560			9,807,219			3,279,341

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.398%	34.602%
G-ALL 3	Direct Distribution Operating Expense	100.000%	67.145%	32.855%
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-495-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	1,883	6,343	4,460	1,351	5,811	0	532	532
4	495028	Deferred Exchange Reservation	468,751	0	468,751	319,313	0	319,313	149,438	0	149,438
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(3,264,801)	0	(3,264,801)	(1,750,321)	0	(1,750,321)	(1,514,480)	0	(1,514,480)
4	495329	Amortization Res Decoupling Deferral	(728,750)	0	(728,750)	(845,027)	0	(845,027)	116,277	0	116,277
4	495338	Non-Res Decoupling Deferred Rev	(2,138,690)	0	(2,138,690)	(1,372,112)	0	(1,372,112)	(766,578)	0	(766,578)
4	495339	Amortization Non-Res Decoupling	(274,779)	0	(274,779)	(260,335)	0	(260,335)	(14,444)	0	(14,444)
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>(5,933,809)</b>	<b>1,883</b>	<b>(5,931,926)</b>	<b>(3,904,022)</b>	<b>1,351</b>	<b>(3,902,671)</b>	<b>(2,029,787)</b>	<b>532</b>	<b>(2,029,255)</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-804-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	76,543,431	0	76,543,431	52,135,305	0	52,135,305	24,408,126	0	24,408,126
1	804001	Pipeline Demand Costs	2,327,242	0	2,327,242	1,592,997	0	1,592,997	734,245	0	734,245
1	804002	Transport Variable Charges	46,577	0	46,577	31,882	0	31,882	14,695	0	14,695
6	804010	Gas Costs - Fixed Hedge	15,992	0	15,992	10,894	0	10,894	5,098	0	5,098
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	48,917	0	48,917	33,322	0	33,322	15,595	0	15,595
6	804018	Merchandise Processing Fee	9,445	0	9,445	6,434	0	6,434	3,011	0	3,011
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	(26,992,494)	0	(26,992,494)	(18,387,287)	0	(18,387,287)	(8,605,207)	0	(8,605,207)
6	804700	Gas Costs - Offsystem Bookout	151,500	0	151,500	103,202	0	103,202	48,298	0	48,298
6	804711	Gas Costs - Offsystem Bookout Offset	(151,500)	0	(151,500)	(103,202)	0	(103,202)	(48,298)	0	(48,298)
6	804730	Gas Costs - Intracompany LDC Gas	78,776	0	78,776	53,662	0	53,662	25,114	0	25,114
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	4,874,279	0	4,874,279	2,874,908	0	2,874,908	1,999,371	0	1,999,371
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(50,638,544)	0	(50,638,544)	(34,383,090)	0	(34,383,090)	(16,255,454)	0	(16,255,454)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>6,313,621</b>	<b>0</b>	<b>6,313,621</b>	<b>3,969,027</b>	<b>0</b>	<b>3,969,027</b>	<b>2,344,594</b>	<b>0</b>	<b>2,344,594</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	68.120%	31.880%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended January 31, 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	9,222	4,673	13,895	6,639	3,056	9,695	2,583	1,617	4,200
99	908600	Public Purpose Tariff Rider Expense Offset	3,071,999	0	3,071,999	2,364,755	0	2,364,755	707,244	0	707,244
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(343,510)	0	(343,510)	(262,142)	0	(262,142)	(81,368)	0	(81,368)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			2,737,711	4,673	2,742,384	2,109,252	3,056	2,112,308	628,459	1,617	630,076

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.398%	34.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.96%	54.96%
2	Cost of Debt		4.640%	4.644%
	Total Cost of Debt		2.550%	2.552%
	Total Weighted Cost		2.550%	2.552%
G-APL	Net Rate Base	756,066,813	541,192,794	214,874,019
	Interest Deduction for FIT Calculation	19,284,001	13,800,416	5,483,585
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,354,581	29,610,278	11,744,303
G-OPS	Operating & Maintenance Expense	20,378,123	13,865,550	6,512,573
G-OPS	Book Deprec/Amort and Reg Amortizations	3,741,830	2,762,905	978,925
G-OTX	Taxes Other than FIT	4,087,584	3,598,561	489,023
	Net Operating Income Before FIT	13,147,044	9,383,262	3,763,782
G-INT	Less: Interest Expense	1,607,000	1,150,035	456,965
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	(39,478,324)	(27,364,342)	(12,113,982)
	Taxable Net Operating Income	(27,938,674)	(19,131,115)	(8,807,559)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,867,121)	(4,017,534)	(1,849,587)
G-DTE	Deferred FIT	8,147,367	5,650,511	2,496,856
G-DTE	Customer Tax Credit Amortization	(2,219,762)	(2,056,934)	(162,828)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	60,484	(423,957)	484,441
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-1A</b>
For Month Ended January 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,181,376	1,263,849	3,445,225	1,581,823	904,525	2,486,348	599,553	359,324	958,877
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	83,095	83,095	0	33,572	33,572
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(161,801)	(161,801)	0	(115,241)	(115,241)	0	(46,560)	(46,560)
99	997010	Deferred Gas Credit and Refunds	(45,764,264)	(468,751)	(46,233,015)	(31,508,182)	(333,863)	(31,842,045)	(14,256,082)	(134,888)	(14,390,970)
12	997016	Redemption Expense Amortization	0	2,193	2,193	0	1,562	1,562	0	631	631
99	997018	DSM Tariff Rider	1,492,941	0	1,492,941	1,010,466	0	1,010,466	482,475	0	482,475
12	997020	FAS87 Current Pension Accrual	0	(34,025)	(34,025)	0	(24,234)	(24,234)	0	(9,791)	(9,791)
12	997027	Customer Uncollectibles	(7,388)	(54,845)	(62,233)	(29,579)	(39,063)	(68,642)	22,191	(15,782)	6,409
99	997031	Decoupling Mechanism	6,407,020	0	6,407,020	4,227,795	0	4,227,795	2,179,225	0	2,179,225
12	997032	Interest Rate Swaps	0	109,609	109,609	0	78,068	78,068	0	31,541	31,541
12	997035	Leases	0	(7,121)	(7,121)	0	(5,109)	(5,109)	0	(2,012)	(2,012)
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,927)	(36,927)	0	(14,919)	(14,919)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,392,035)	(2,392,035)	0	(966,433)	(966,433)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(343,510)	0	(343,510)	(262,142)	0	(262,142)	(81,368)	0	(81,368)
12	997080	Book Transportation Depreciation	0	337,040	337,040	0	240,053	240,053	0	96,987	96,987
12	997081	Deferred Compensation	0	(1,522)	(1,522)	0	(1,084)	(1,084)	0	(438)	(438)
4	997082	Meal Disallowances	0	13,559	13,559	0	9,728	9,728	0	3,831	3,831
12	997083	Paid Time Off	0	(11,301)	(11,301)	0	(8,049)	(8,049)	0	(3,252)	(3,252)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(875,000)	(875,000)	0	(623,210)	(623,210)	0	(251,790)	(251,790)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,465)	7,730	0	(3,892)	(3,892)	13,195	(1,573)	11,622
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	83,195	83,195	0	59,255	59,255	0	23,940	23,940
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,173	1,173	0	474	474
12	997125	COVID-19	0	0	0	0	0	0	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	88	88	0	63	63	0	25	25
12	997128	Meters Expensed	0	(161,822)	(161,822)	0	(115,256)	(115,256)	0	(46,566)	(46,566)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(320,508)	(320,508)	0	(129,492)	(129,492)
12	997140	Insurance Balancing	(103)	0	(103)	(103)	0	(103)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(35,764,204)</b>	<b>(3,714,120)</b>	<b>(39,478,324)</b>	<b>(24,723,393)</b>	<b>(2,640,949)</b>	<b>(27,364,342)</b>	<b>(11,040,811)</b>	<b>(1,073,171)</b>	<b>(12,113,982)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.398%	34.602%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	68.120%	31.880%
G-ALL	11	Book Depreciation	100.000%	71.545%	28.455%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.224%	28.776%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	

AVISTA UTILITIES

For Month Ended January 31, 2023  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	248,787	177,196	71,591
99	410100	Deferred Federal Income Tax Exp	8,249,467	5,713,327	2,536,140
		<b>SUBTOTAL</b>	<b>8,498,254</b>	<b>5,890,523</b>	<b>2,607,731</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(107,033)	(76,233)	(30,800)
99	411100	Deferred Federal Income Tax Exp	(282,485)	(190,821)	(91,664)
		<b>SUBTOTAL</b>	<b>(389,518)</b>	<b>(267,054)</b>	<b>(122,464)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		<b>SUBTOTAL</b>	<b>38,631</b>	<b>27,042</b>	<b>11,589</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>8,147,367</b>	<b>5,650,511</b>	<b>2,496,856</b>
99	411193	Customer Tax Credit Amortization	(2,219,762)	(2,056,934)	(162,828)
		<b>SUBTOTAL</b>	<b>(2,219,762)</b>	<b>(2,056,934)</b>	<b>(162,828)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.224%	28.776%
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-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		DISTRIBUTION									
99	408110	State Excise Tax	1,675,588	0	1,675,588	1,675,588	0	1,675,588	0	0	0
99	408120	Municipal Occupation & License Tax	1,836,492	0	1,836,492	1,523,666	0	1,523,666	312,826	0	312,826
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	456,659	0	456,659	316,385	0	316,385	140,274	0	140,274
99	409100	State Income Tax	45	0	45	27	0	27	18	0	18
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	3,968,390	0	3,968,390	3,515,666	0	3,515,666	452,724	0	452,724
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	54,076	33,964	88,040	37,202	24,368	61,570	16,874	9,596	26,470
		TOTAL A&G TAX	54,076	33,964	88,040	37,202	24,368	61,570	16,874	9,596	26,470
		TOTAL TAXES OTHER THAN FIT	4,022,466	65,118	4,087,584	3,552,868	45,693	3,598,561	469,598	19,425	489,023

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended January 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<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)	4,298,568	60,480,531	64,779,099	4,298,568	43,392,361	47,690,929	0	17,088,170	17,088,170
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,092,679</b>	<b>61,813,440</b>	<b>67,906,119</b>	<b>5,321,162</b>	<b>44,348,670</b>	<b>49,669,832</b>	<b>771,517</b>	<b>17,464,770</b>	<b>18,236,287</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	2,845,598	2,845,598	0	1,947,812	1,947,812	0	897,786	897,786
1	352XXX	Wells	0	23,466,739	23,466,739	0	16,062,983	16,062,983	0	7,403,756	7,403,756
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	15,361,367	15,361,367	0	10,514,856	10,514,856	0	4,846,511	4,846,511
1	355000	Measuring & Regulating Equipment	0	1,969,968	1,969,968	0	1,348,443	1,348,443	0	621,525	621,525
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,983,841	2,983,841	0	2,042,439	2,042,439	0	941,402	941,402
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>50,523,448</b>	<b>50,523,448</b>	<b>0</b>	<b>34,610,086</b>	<b>34,610,086</b>	<b>0</b>	<b>15,913,362</b>	<b>15,913,362</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	695,507	0	695,507	514,602	0	514,602	180,905	0	180,905
6	375000	Structures & Improvements	1,580,497	0	1,580,497	931,002	0	931,002	649,495	0	649,495
6	376000	Mains	474,726,060	2,518,937	477,244,997	322,999,365	1,715,900	324,715,265	151,726,695	803,037	152,529,732
6	378000	Measuring & Reg Station Equip-General	7,469,070	0	7,469,070	4,785,013	0	4,785,013	2,684,057	0	2,684,057
6	379000	Measuring & Reg Station Equip-City Gate	6,828,585	0	6,828,585	1,944,998	0	1,944,998	4,883,587	0	4,883,587
6	380000	Services	340,412,963	0	340,412,963	233,769,967	0	233,769,967	106,642,996	0	106,642,996
6	381XXX	Meters	117,681,695	0	117,681,695	85,400,222	0	85,400,222	32,281,473	0	32,281,473
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	4,098,564	0	4,098,564	3,033,570	0	3,033,570	1,064,994	0	1,064,994
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>953,581,536</b>	<b>2,518,937</b>	<b>956,100,473</b>	<b>653,442,664</b>	<b>1,715,900</b>	<b>655,158,564</b>	<b>300,138,872</b>	<b>803,037</b>	<b>300,941,909</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,372,029	2,699,261	6,071,290	3,272,093	1,936,612	5,208,705	99,936	762,649	862,585
4	390XXX	Structures & Improvements	29,683,974	29,569,088	59,253,062	27,837,453	21,214,638	49,052,091	1,846,521	8,354,450	10,200,971
4	391XXX	Office Furniture & Equipment	1,476,772	14,720,358	16,197,130	1,474,514	10,561,268	12,035,782	2,258	4,159,090	4,161,348
4	392XXX	Transportation Equipment	14,260,284	5,407,747	19,668,031	10,468,008	3,879,842	14,347,850	3,792,276	1,527,905	5,320,181
4	393000	Stores Equipment	405,030	1,097,948	1,502,978	348,591	787,734	1,136,325	56,439	310,214	366,653
4	394000	Tools, Shop & Garage Equipment	3,271,578	7,949,305	11,220,883	2,638,070	5,703,308	8,341,378	633,508	2,245,997	2,879,505
4	395XXX	Laboratory Equipment	106,253	546,917	653,170	106,253	392,391	498,644	0	154,526	154,526
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	4,796,135	20,754,887	25,551,022	3,659,205	14,890,801	18,550,006	1,136,930	5,864,086	7,001,016
4	398000	Miscellaneous Equipment	1,960	177,277	179,237	0	127,189	127,189	1,960	50,088	52,048
<b>TOTAL GENERAL PLANT</b>			<b>60,848,562</b>	<b>83,997,362</b>	<b>144,845,924</b>	<b>52,387,220</b>	<b>60,264,747</b>	<b>112,651,967</b>	<b>8,461,342</b>	<b>23,732,615</b>	<b>32,193,957</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended January 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,020,522,777	198,853,187	1,219,375,964	711,151,046	140,939,403	852,090,449	309,371,731	57,913,784	367,285,515
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,240,438)	(19,240,438)	0	(13,170,080)	(13,170,080)	0	(6,070,358)	(6,070,358)
G-ADEP		Distribution Plant	(289,408,534)	(2,025,896)	(291,434,430)	(187,541,003)	(1,380,040)	(188,921,043)	(101,867,531)	(645,856)	(102,513,387)
G-ADEP		General Plant	(19,580,747)	(28,591,640)	(48,172,387)	(15,405,494)	(20,513,358)	(35,918,852)	(4,175,253)	(8,078,282)	(12,253,535)
		TOTAL ACCUMULATED DEPRECIATION	(308,989,281)	(49,857,974)	(358,847,255)	(202,946,497)	(35,063,478)	(238,009,975)	(106,042,784)	(14,794,496)	(120,837,280)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(477,302)	(1,079,720)	(1,557,022)	(316,637)	(774,656)	(1,091,293)	(160,665)	(305,064)	(465,729)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,588,257)	(30,691,973)	(34,280,230)	(3,588,257)	(22,020,262)	(25,608,519)	0	(8,671,711)	(8,671,711)
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	(4,065,559)	(31,771,693)	(35,837,252)	(3,904,894)	(22,794,918)	(26,699,812)	(160,665)	(8,976,775)	(9,137,440)
		TOTAL ACCUMULATED DEPR/AMORT	(313,054,840)	(81,629,667)	(394,684,507)	(206,851,391)	(57,858,396)	(264,709,787)	(106,203,449)	(23,771,271)	(129,974,720)
		NET GAS UTILITY PLANT before DFIT	707,467,937	117,223,520	824,691,457	504,299,655	83,081,007	587,380,662	203,168,282	34,142,513	237,310,795
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,186,121)	(101,186,121)	0	(72,068,803)	(72,068,803)	0	(29,117,318)	(29,117,318)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,337,005)	(15,337,005)	0	(11,002,698)	(11,002,698)	0	(4,334,307)	(4,334,307)
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	(276,898)	(276,898)	0	(197,218)	(197,218)	0	(79,680)	(79,680)
		TOTAL ACCUMULATED DFIT	0	(118,028,200)	(118,028,200)	0	(84,149,886)	(84,149,886)	0	(33,878,314)	(33,878,314)
		NET GAS UTILITY PLANT	707,467,937	(804,680)	706,663,257	504,299,655	(1,068,879)	503,230,776	203,168,282	264,199	203,432,481

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%	68.120%	31.880%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.224%	28.776%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended January 31, 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	707,467,937	(804,680)	706,663,257	504,299,655	(1,068,879)	503,230,776	203,168,282	264,199	203,432,481
		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	1,429,876	2,136,197	3,566,073	923,760	1,532,636	2,456,396	506,116	603,561	1,109,677
4	182318	Accumulated Amortization - AFUDC	(291,412)	(830,050)	(1,121,462)	(215,138)	(595,530)	(810,668)	(76,274)	(234,520)	(310,794)
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	20,796,594	20,796,594	0	14,235,269	14,235,269	0	6,561,325	6,561,325
1	164115	Gas Inventory--Clay Basin	0	48,764	48,764	0	34,986	34,986	0	13,778	13,778
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,379,342	0	3,379,342	3,379,342	0	3,379,342	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,020,263	0	8,020,263	8,020,263	0	8,020,263	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,393,917)	0	(2,393,917)	(2,393,917)	0	(2,393,917)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(28,492,645)	0	(28,492,645)	(17,359,817)	0	(17,359,817)	(11,132,828)	0	(11,132,828)
99	190393	ADFIT-Customer Tax Credit	5,983,456	0	5,983,456	3,645,562	0	3,645,562	2,337,894	0	2,337,894
99	235199	Customer Deposits	(1,034)	0	(1,034)	(1,034)	0	(1,034)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	4,239,441	0	4,239,441	4,239,441	0	4,239,441	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(890,283)	0	(890,283)	(890,283)	0	(890,283)	0	0	0
C-WKC		Working Capital	30,537,900	0	30,537,900	19,483,565	0	19,483,565	11,054,335	0	11,054,335
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	21,520,987	27,882,569	49,403,556	18,831,744	19,130,274	37,962,018	2,689,243	8,752,295	11,441,538
		NET RATE BASE	728,988,924	27,077,889	756,066,813	523,131,399	18,061,395	541,192,794	205,857,525	9,016,494	214,874,019

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended January 31, 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)	349,933	349,933												
Steam (ED-ID)	363,592	363,592												
Steam (ED-WA)	965,091	965,091												
Hydro (ED-AN)	1,377,258	1,377,258												
Other (ED-AN)	916,197	916,197												
<b>Total Electric Production</b>	<b>3,972,071</b>	<b>3,972,071</b>												
<b>Electric Transmission</b>														
ED-AN	1,630,885	1,630,885												
ED-ID	23,019	23,019												
ED-WA	43,427	43,427												
<b>Total Electric Transmission</b>	<b>1,697,331</b>	<b>1,697,331</b>												
<b>Electric Distribution</b>														
ED-AN	7,116	7,116												
ED-ID	1,673,786	1,673,786												
ED-WA	3,205,075	3,205,075												
<b>Total Electric Distribution</b>	<b>4,885,977</b>	<b>4,885,977</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	62,585		62,585			62,585	62,585		42,839	42,839		19,746	19,746	
GD-OR	10,684			10,684										
<b>Total Gas Underground Storage</b>	<b>73,269</b>		<b>62,585</b>	<b>10,684</b>		<b>62,585</b>	<b>62,585</b>		<b>42,839</b>	<b>42,839</b>		<b>19,746</b>	<b>19,746</b>	
<b>Gas Distribution</b>														
6 GD-AN	4,786		4,786			4,786	4,786		3,260	3,260		1,526	1,526	
GD-ID	585,821		585,821			585,821	585,821				585,821		585,821	
GD-WA	1,374,540		1,374,540			1,374,540	1,374,540	1,374,540		1,374,540				
GD-OR	889,907			889,907										
<b>Total Gas Distribution</b>	<b>2,855,054</b>		<b>1,965,147</b>	<b>889,907</b>		<b>1,960,361</b>	<b>4,786</b>	<b>1,965,147</b>	<b>1,374,540</b>	<b>3,260</b>	<b>1,377,800</b>	<b>585,821</b>	<b>1,526</b>	<b>587,347</b>
<b>General Plant</b>														
ED-AN	233,652	233,652												
ED-ID	43,615	43,615												
ED-WA	116,988	116,988												
7,4 CD-AA	1,817,373	1,274,196	376,342	166,835		376,342	376,342		270,010	270,010		106,332	106,332	
9,4 CD-AN	63,053	48,641	14,412			14,412	14,412		10,340	10,340		4,072	4,072	
9 CD-ID	40,145	30,969	9,176			9,176	9,176				9,176		9,176	
9 CD-WA	188,864	145,695	43,169			43,169	43,169	43,169		43,169				
8,4 GD-AA	29,512		20,373	9,139		20,373	20,373		14,617	14,617		5,756	5,756	
4 GD-AN	2,516		2,516			2,516	2,516		1,805	1,805		711	711	
GD-ID	3,323		3,323			3,323	3,323				3,323		3,323	
GD-WA	91,101		91,101			91,101	91,101	91,101		91,101				
GD-OR	17,633			17,633										
<b>Total General Plant</b>	<b>2,647,775</b>	<b>1,893,756</b>	<b>560,412</b>	<b>193,607</b>		<b>146,769</b>	<b>413,643</b>	<b>560,412</b>	<b>134,270</b>	<b>296,772</b>	<b>431,042</b>	<b>12,499</b>	<b>116,871</b>	<b>129,370</b>
<b>Total Depreciation Expense</b>	<b>16,131,477</b>	<b>12,449,135</b>	<b>2,588,144</b>	<b>1,094,198</b>		<b>2,107,130</b>	<b>481,014</b>	<b>2,588,144</b>	<b>1,508,810</b>	<b>342,871</b>	<b>1,851,681</b>	<b>598,320</b>	<b>138,143</b>	<b>736,463</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	68.120%	31.880%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended January 31, 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	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,632	21,632											
<b>Total Production/Transmission</b>	<b>98,165</b>	<b>98,165</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	9,093	9,093											
Misc Intangible Plt (303000) ED-WA	489	489											
<b>Total Distribution</b>	<b>9,582</b>	<b>9,582</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	34,569	24,237	7,159	3,173		7,159	7,159		5,136	5,136		2,023	2,023
9,4 CD-AN	811	626	185			185	185		133	133		52	52
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	551			551									
<b>Total General Plant - 303000</b>	<b>39,236</b>	<b>24,863</b>	<b>10,649</b>	<b>3,724</b>	<b>3,305</b>	<b>7,344</b>	<b>10,649</b>	<b>2,072</b>	<b>5,269</b>	<b>7,341</b>	<b>1,233</b>	<b>2,075</b>	<b>3,308</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	3,710,358	2,601,406	768,341	340,611		768,341	768,341		551,254	551,254		217,087	217,087
9,4 CD-AN	10,007	7,720	2,287			2,287	2,287		1,641	1,641		646	646
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	310,373	239,431	70,942		70,942		70,942	70,942		70,942			0
ED-AN	593,336	593,336											
ED-ID	0	0											
ED-WA	99,288	99,288											
8,4 GD-AA	7,043		4,862	2,181		4,862	4,862		3,488	3,488		1,374	1,374
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	4,829			4,829									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>4,735,234</b>	<b>3,541,181</b>	<b>846,432</b>	<b>347,621</b>	<b>70,942</b>	<b>775,490</b>	<b>846,432</b>	<b>70,942</b>	<b>556,383</b>	<b>627,325</b>	<b>0</b>	<b>219,107</b>	<b>219,107</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>4,917,420</b>	<b>3,708,994</b>	<b>857,081</b>	<b>351,345</b>	<b>74,247</b>	<b>782,834</b>	<b>857,081</b>	<b>73,014</b>	<b>561,652</b>	<b>634,666</b>	<b>1,233</b>	<b>221,182</b>	<b>222,415</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-1A</b>
For Month Ended January 31, 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)	(78,166,259)	(78,166,259)												
Steam (ED-ID)	(95,954,457)	(95,954,457)												
Steam (ED-WA)	(186,532,136)	(186,532,136)												
Hydro (ED-AN)	(189,651,231)	(189,651,231)												
Other (ED-AN)	(170,022,309)	(170,022,309)												
<b>Total Electric Production</b>	<b>(720,326,392)</b>	<b>(720,326,392)</b>												
<b>Electric Transmission</b>														
ED-AN	(242,984,571)	(242,984,571)												
ED-ID	(10,610,300)	(10,610,300)												
ED-WA	(16,744,346)	(16,744,346)												
<b>Total Electric Transmission</b>	<b>(270,339,217)</b>	<b>(270,339,217)</b>												
<b>Electric Distribution</b>														
ED-AN	(499,150)	(499,150)												
ED-ID	(278,567,953)	(278,567,953)												
ED-WA	(459,559,009)	(459,559,009)												
<b>Total Electric Distribution</b>	<b>(738,626,112)</b>	<b>(738,626,112)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(19,240,438)		(19,240,438)			(19,240,438)	(19,240,438)		(13,170,080)	(13,170,080)		(6,070,358)	(6,070,358)	
GD-OR	(1,648,652)			(1,648,652)										
<b>Total Gas Underground Storage</b>	<b>(20,889,090)</b>		<b>(19,240,438)</b>	<b>(1,648,652)</b>		<b>(19,240,438)</b>	<b>(19,240,438)</b>		<b>(13,170,080)</b>	<b>(13,170,080)</b>		<b>(6,070,358)</b>	<b>(6,070,358)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(2,025,896)		(2,025,896)			(2,025,896)	(2,025,896)		(1,380,040)	(1,380,040)		(645,856)	(645,856)	
GD-ID	(101,867,531)		(101,867,531)			(101,867,531)	(101,867,531)				(101,867,531)		(101,867,531)	
GD-WA	(187,541,003)		(187,541,003)			(187,541,003)	(187,541,003)		(187,541,003)	(187,541,003)				
GD-OR	(140,757,485)			(140,757,485)										
<b>Total Gas Distribution</b>	<b>(432,191,915)</b>		<b>(291,434,430)</b>	<b>(140,757,485)</b>		<b>(289,408,534)</b>	<b>(2,025,896)</b>	<b>(291,434,430)</b>	<b>(187,541,003)</b>	<b>(1,380,040)</b>	<b>(188,921,043)</b>	<b>(101,867,531)</b>	<b>(645,856)</b>	<b>(102,513,387)</b>
<b>General Plant</b>														
ED-AN	(37,264,891)	(37,264,891)												
ED-ID	(13,836,765)	(13,836,765)												
ED-WA	(26,494,096)	(26,494,096)												
7.4 CD-AA	(101,080,531)	(70,869,582)	(20,931,756)	(9,279,193)		(20,931,756)	(20,931,756)		(15,017,698)	(15,017,698)		(5,914,058)	(5,914,058)	
9.4 CD-AN	(8,614,035)	(6,645,125)	(1,968,910)			(1,968,910)	(1,968,910)		(1,412,614)	(1,412,614)		(556,296)	(556,296)	
9 CD-ID	(7,415,660)	(5,720,663)	(1,694,997)			(1,694,997)	(1,694,997)				(1,694,997)		(1,694,997)	
9 CD-WA	(11,697,755)	(9,023,999)	(2,673,756)			(2,673,756)	(2,673,756)	(2,673,756)		(2,673,756)				
8.4 GD-AA	(2,485,927)		(1,716,160)	(769,767)		(1,716,160)	(1,716,160)		(1,231,276)	(1,231,276)		(484,884)	(484,884)	
4 GD-AN	(3,974,814)		(3,974,814)			(3,974,814)	(3,974,814)		(2,851,770)	(2,851,770)		(1,123,044)	(1,123,044)	
GD-ID	(2,480,256)		(2,480,256)			(2,480,256)	(2,480,256)				(2,480,256)		(2,480,256)	
GD-WA	(12,731,738)		(12,731,738)			(12,731,738)	(12,731,738)		(12,731,738)	(12,731,738)				
GD-OR	(5,716,335)			(5,716,335)										
<b>Total General Plant</b>	<b>(233,792,803)</b>	<b>(169,855,121)</b>	<b>(48,172,387)</b>	<b>(15,765,295)</b>		<b>(19,580,747)</b>	<b>(28,591,640)</b>	<b>(48,172,387)</b>	<b>(15,405,494)</b>	<b>(20,513,358)</b>	<b>(35,918,852)</b>	<b>(4,175,253)</b>	<b>(8,078,282)</b>	<b>(12,253,535)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,416,165,529)</b>	<b>(1,899,146,842)</b>	<b>(358,847,255)</b>	<b>(158,171,432)</b>		<b>(308,989,281)</b>	<b>(49,857,974)</b>	<b>(358,847,255)</b>	<b>(202,946,497)</b>	<b>(35,063,478)</b>	<b>(238,009,975)</b>	<b>(106,042,784)</b>	<b>(14,794,496)</b>	<b>(120,837,280)</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	68.120%	31.880%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended January 31, 2023
Average of Monthly Averages Basis

Report ID:
<b>G-AAAMT-1A</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	(15,690,020)	(15,690,020)											
Misc Intangible Plt (303000)	ED-AN	(2,830,031)	(2,830,031)											
<b>Total Production/Transmission</b>		<b>(18,520,051)</b>	<b>(18,520,051)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(397,973)	(397,973)											
Misc Intangible Plt (303000)	ED-WA	(66,382)	(66,382)											
<b>Total Distribution</b>		<b>(464,355)</b>	<b>(464,355)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,053,073)	(3,542,811)	(1,046,390)	(463,872)		(1,046,390)	(1,046,390)		(750,743)	(750,743)		(295,647)	(295,647)
9,4	CD-AN	(145,819)	(112,489)	(33,330)			(33,330)	(33,330)		(23,913)	(23,913)		(9,417)	(9,417)
	GD-ID	(160,665)		(160,665)			(160,665)	(160,665)					(160,665)	(160,665)
	GD-WA	(316,637)		(316,637)			(316,637)	(316,637)		(316,637)	(316,637)			
	GD-OR	(129,276)			(129,276)									
<b>Total General Plant - 303000</b>		<b>(5,805,470)</b>	<b>(3,655,300)</b>	<b>(1,557,022)</b>	<b>(593,148)</b>	<b>(477,302)</b>	<b>(1,079,720)</b>	<b>(1,557,022)</b>	<b>(316,637)</b>	<b>(774,656)</b>	<b>(1,091,293)</b>	<b>(160,665)</b>	<b>(305,064)</b>	<b>(465,729)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(146,964,134)	(103,039,493)	(30,433,334)	(13,491,307)		(30,433,334)	(30,433,334)		(21,834,699)	(21,834,699)		(8,598,635)	(8,598,635)
9,4	CD-AN	(398,264)	(307,233)	(91,031)			(91,031)	(91,031)		(65,311)	(65,311)		(25,720)	(25,720)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(15,698,724)	(12,110,467)	(3,588,257)			(3,588,257)	(3,588,257)		(3,588,257)	(3,588,257)		0	0
	ED-AN	(12,407,178)	(12,407,178)											
	ED-ID	0	0											
	ED-WA	(2,129,990)	(2,129,990)											
8,4	GD-AA	(242,787)		(167,608)	(75,179)		(167,608)	(167,608)		(120,252)	(120,252)		(47,356)	(47,356)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(17,925)			(17,925)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(177,859,002)</b>	<b>(129,994,361)</b>	<b>(34,280,230)</b>	<b>(13,584,411)</b>	<b>(3,588,257)</b>	<b>(30,691,973)</b>	<b>(34,280,230)</b>	<b>(3,588,257)</b>	<b>(22,020,262)</b>	<b>(25,608,519)</b>	<b>0</b>	<b>(8,671,711)</b>	<b>(8,671,711)</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
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(1,177,407)	(1,177,407)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,177,407)</b>	<b>(1,177,407)</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>(203,826,285)</b>	<b>(153,811,474)</b>	<b>(35,837,252)</b>	<b>(14,177,559)</b>	<b>(4,065,559)</b>	<b>(31,771,693)</b>	<b>(35,837,252)</b>	<b>(3,904,894)</b>	<b>(22,794,918)</b>	<b>(26,699,812)</b>	<b>(160,665)</b>	<b>(8,976,775)</b>	<b>(9,137,440)</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:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 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	2,326,440	678,639	337,288	778,759	1,794,686	201,076	99,936	230,742	531,754	0	0	0	
		TOTAL ACCOUNT	19,049,248	800,859	699,567	9,537,702	11,038,128	3,272,093	99,936	2,699,262	6,071,291	845,517	1,094,312	1,939,829	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,696,577	8,456,072	3,112,230	9,128,275	20,696,577	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0	
99		GD-OR / AS	4,283,635	0	0	0	0	0	0	0	0	4,283,635	0	4,283,635	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	130,873,285	0	0	91,757,877	91,757,877	0	0	27,101,240	27,101,240	0	12,014,168	12,014,168	
9		CD-WA / ID / AN	31,068,042	9,405,705	6,232,058	8,329,056	23,966,819	2,786,853	1,846,521	2,467,849	7,101,223	0	0	0	
		TOTAL ACCOUNT	211,972,139	17,861,777	9,344,288	109,215,208	136,421,273	27,837,453	1,846,521	29,569,089	59,253,063	4,283,635	12,014,168	16,297,803	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,371,676	1,270,767	7,798	2,093,111	3,371,676	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	70,162,267	0	0	49,192,169	49,192,169	0	0	14,529,202	14,529,202	0	6,440,896	6,440,896	
9		CD-WA / ID / AN	5,761,843	4,189,729	7,622	247,508	4,444,859	1,241,391	2,258	73,335	1,316,984	0	0	0	
		TOTAL ACCOUNT	79,711,685	5,460,496	15,420	51,532,788	57,008,704	1,474,514	2,258	14,720,357	16,197,129	12,109	6,493,743	6,505,852	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,788,863	26,004,461	12,553,022	21,231,380	59,788,863	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,406,082	0	0	0	0	10,013,112	3,556,532	2,836,438	16,406,082	0	0	0	
99		GD-OR / AS	4,840,842	0	0	0	0	0	0	0	0	4,840,842	0	4,840,842	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,552,114	0	0	5,294,938	5,294,938	0	0	1,563,892	1,563,892	0	693,284	693,284	
9		CD-WA / ID / AN	7,135,513	1,535,287	795,643	3,173,619	5,504,549	454,896	235,744	940,324	1,630,964	0	0	0	
		TOTAL ACCOUNT	95,820,601	27,539,748	13,348,665	29,699,937	70,588,350	10,468,008	3,792,276	5,407,747	19,668,031	4,840,842	723,378	5,564,220	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,591,424	426,055	190,482	3,696,855	4,313,392	126,238	56,439	1,095,355	1,278,032	0	0	0	
		TOTAL ACCOUNT	6,319,875	484,921	190,482	4,119,552	4,794,955	348,591	56,439	1,097,948	1,502,978	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,190,504	1,392,586	467,137	6,330,781	8,190,504	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,513,327	0	0	0	0	2,632,420	411,869	469,038	3,513,327	0	0	0	
99		GD-OR / AS	1,018,195	0	0	0	0	0	0	0	0	1,018,195	0	1,018,195	
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	15,778,689	0	0	11,062,754	11,062,754	0	0	3,267,451	3,267,451	0	1,448,484	1,448,484	
9		CD-WA / ID / AN	2,017,377	19,068	748,037	789,160	1,556,265	5,650	221,639	233,823	461,112	0	0	0	
		TOTAL ACCOUNT	36,281,825	1,411,654	1,215,174	18,182,695	20,809,523	2,638,070	633,508	7,949,305	11,220,883	1,018,195	3,233,224	4,251,419	
	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	3,221,685	398,648	15,791	2,807,246	3,221,685	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	1,407,561	0	0	986,869	986,869	0	0	291,478	291,478	0	129,214	129,214	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,081,525	398,648	15,791	3,794,115	4,208,554	106,253	0	546,917	653,170	18,586	201,215	219,801	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended January 31, 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	28,073,570	13,121,313	8,291,584	6,660,673	28,073,570	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	
		<b>TOTAL ACCOUNT</b>	<b>34,213,174</b>	<b>13,371,321</b>	<b>8,681,329</b>	<b>7,519,054</b>	<b>29,571,704</b>	<b>2,583,034</b>	<b>891,514</b>	<b>1,074,574</b>	<b>4,549,122</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	44,907,889	13,110,979	6,576,187	25,220,723	44,907,889	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	896,998	0	0	0	0	601,790	289,086	6,122	896,998	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	95,845,358	0	0	67,199,097	67,199,097	0	0	19,847,657	19,847,657	0	8,798,604	8,798,604	
9		CD-WA / ID / AN	20,293,157	10,318,860	2,861,499	2,474,391	15,654,750	3,057,415	847,845	733,147	4,638,407	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>162,941,326</b>	<b>23,429,839</b>	<b>9,437,686</b>	<b>94,894,211</b>	<b>127,761,736</b>	<b>3,659,205</b>	<b>1,136,931</b>	<b>20,754,887</b>	<b>25,551,023</b>	<b>754,626</b>	<b>8,873,941</b>	<b>9,628,567</b>	
	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	843,486	0	0	591,385	591,385	0	0	174,669	174,669	0	77,432	77,432	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,151,465</b>	<b>0</b>	<b>13,460</b>	<b>871,969</b>	<b>885,429</b>	<b>0</b>	<b>1,960</b>	<b>177,277</b>	<b>179,237</b>	<b>9,092</b>	<b>77,707</b>	<b>86,799</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>652,659,650</b>	<b>90,759,263</b>	<b>42,961,862</b>	<b>329,484,018</b>	<b>463,205,143</b>	<b>52,387,221</b>	<b>8,461,343</b>	<b>83,997,363</b>	<b>144,845,927</b>	<b>11,847,228</b>	<b>32,761,352</b>	<b>44,608,580</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-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	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	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	
		<b>TOTAL ACCOUNT</b>	<b>20,624,207</b>	<b>319,716</b>	<b>0</b>	<b>16,180,294</b>	<b>16,500,010</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>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,327,575	4,148,563	0	23,179,012	23,179,012	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	288,347	0	0	0	0	0	0	0	0	288,347	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	128,108,798	0	0	89,819,640	89,819,640	0	0	26,528,770	26,528,770	0	11,760,388	
9		CD-WA / ID / AN	822,713	171,969	0	462,697	634,666	50,953	0	137,094	188,047	0	0	
		<b>TOTAL ACCOUNT</b>	<b>156,967,831</b>	<b>4,320,532</b>	<b>0</b>	<b>113,461,349</b>	<b>117,781,881</b>	<b>50,953</b>	<b>0</b>	<b>26,956,086</b>	<b>27,007,039</b>	<b>288,347</b>	<b>11,890,564</b>	<b>12,178,911</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,524,243	0	0	3,524,243	3,524,243	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	19,992,229	0	0	14,016,951	14,016,951	0	0	4,139,991	4,139,991	0	1,835,287	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>23,516,472</b>	<b>0</b>	<b>0</b>	<b>17,541,194</b>	<b>17,541,194</b>	<b>0</b>	<b>0</b>	<b>4,139,991</b>	<b>4,139,991</b>	<b>0</b>	<b>1,835,287</b>	<b>1,835,287</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</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>	<b>9,011,130</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<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	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
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,115,342</b>	<b>0</b>	<b>58,365</b>	<b>16,173,707</b>	<b>4,247,615</b>	<b>0</b>	<b>17,238</b>	<b>4,264,853</b>	<b>0</b>	<b>7,642</b>	<b>7,642</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	166,817	0	0	166,817	166,817	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	14,462,439	0	0	10,139,905	10,139,905	0	0	2,994,882	2,994,882	0	1,327,652	1,327,652
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>14,629,256</b>	<b>0</b>	<b>0</b>	<b>10,306,722</b>	<b>10,306,722</b>	<b>0</b>	<b>0</b>	<b>2,994,882</b>	<b>2,994,882</b>	<b>0</b>	<b>1,327,652</b>	<b>1,327,652</b>
	<b>TOTAL</b>		<b>371,350,644</b>	<b>20,755,590</b>	<b>0</b>	<b>254,651,232</b>	<b>275,406,822</b>	<b>5,321,162</b>	<b>771,517</b>	<b>61,813,438</b>	<b>67,906,117</b>	<b>714,298</b>	<b>27,323,407</b>	<b>28,037,705</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-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended January 31, 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	(73,147,795)	(51,285,382)	(15,147,445)	(6,714,968)
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	(79,908,053)	(56,083,443)	(16,565,182)	(7,259,428)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended January 31, 2023  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,270,872	6,270,872	0	0	0	0	6,270,872
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	535	535	0	0	0	0	535
7/4	154550 Supply Chain Average Cost Variance	0	0	(199)	(199)	0	0	0	0	(199)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	153,027,545	75,393,881	0	228,421,426	133,543,980	64,339,546	19,483,565	11,054,335	0
<b>TOTAL</b>		153,027,545	75,393,881	6,271,211	234,692,637	133,543,980	64,339,546	19,483,565	11,054,335	6,271,211

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%