

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(485,652)	(497,692)	12,040
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(485,652)</u>	<u>(497,692)</u>	<u>12,040</u>
G-APL	Gas Net Adjusted Rate Base	<u>752,112,639</u>	<u>542,963,606</u>	<u>209,149,033</u>
	RATE OF RETURN	<u>-0.065%</u>	<u>-0.092%</u>	<u>0.006%</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 Month Ended May 31, 2023
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	5-01-2023 thru 05-31-2023	271,020 100.000%	176,710 65.202%	94,310 34.798%
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2023 thru 05-31-2023	1,400,731 100.000%	944,667 67.441%	456,064 32.559%
	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	5-01-2023 thru 05-31-2023	7,742,754 100.000%	5,172,160 66.800%	2,570,594 33.200%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2023

Average of Monthly Averages Basis

Report ID:
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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%

7

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2023

Average of Monthly Averages Basis

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%

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2023

Average of Monthly Averages Basis

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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
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	5-01-2023 thru 05-31-2023	2,634,342	1,889,678	744,664	
			100.000%	71.732%	28.268%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2023 thru 05-31-2023	830,087,919	592,178,932	237,908,987	
			100.000%	71.339%	28.661%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2023 thru 05-31-2023	95,446,362	75,779,773	19,666,589	
			100.000%	79.395%	20.605%	
14	Net Allocated Schedule M's - AMA Percent	5-01-2023 thru 05-31-2023	-3,565,665	-2,540,587	-1,025,078	
			100.000%	71.251%	28.749%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 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	13,230,759	0	13,230,759	9,349,449	0	9,349,449	3,881,310	0	3,881,310
99 4812XX	Commercial - Firm & Interruptible	6,920,273	0	6,920,273	4,872,587	0	4,872,587	2,047,686	0	2,047,686
99 4813XX	Industrial-Firm	267,970	0	267,970	164,642	0	164,642	103,328	0	103,328
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	23,293	0	23,293	21,034	0	21,034	2,259	0	2,259
99 499XXX	Unbilled Revenue	(7,066,273)	0	(7,066,273)	(4,902,048)	0	(4,902,048)	(2,164,225)	0	(2,164,225)
	TOTAL SALES TO ULTIMATE CUSTOMERS	13,376,022	0	13,376,022	9,505,664	0	9,505,664	3,870,358	0	3,870,358
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	1,580,334	0	1,580,334	1,055,663	0	1,055,663	524,671	0	524,671
4 488000	Miscellaneous Service Revenues	1,008	0	1,008	360	0	360	648	0	648
99 4893XX	Transportation Revenues	497,902	0	497,902	444,654	0	444,654	53,248	0	53,248
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	2,569,812	33,306	2,603,118	1,670,200	23,896	1,694,096	899,612	9,410	909,022
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	4,649,056	33,306	4,682,362	3,170,877	23,896	3,194,773	1,478,179	9,410	1,487,589
	TOTAL GAS REVENUES	18,025,078	33,306	18,058,384	12,676,541	23,896	12,700,437	5,348,537	9,410	5,357,947
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,170,332	0	12,170,332	8,372,062	0	8,372,062	3,798,270	0	3,798,270
99 808XXX	Net Natural Gas Storage Transactions	(4,150,180)	0	(4,150,180)	(2,772,320)	0	(2,772,320)	(1,377,860)	0	(1,377,860)
99 811000	Gas Used for Products Extraction	(24,987)	0	(24,987)	(16,691)	0	(16,691)	(8,296)	0	(8,296)
10 813000	Other Gas Expenses	8,807	84,817	93,624	8,807	56,841	65,648	0	27,976	27,976
99 813010	Gas Technology Institute (GTI) Expenses	3,810	0	3,810	2,598	0	2,598	1,212	0	1,212
99 813100	CCA Emission Expense	1,011,500	0	1,011,500	1,011,500	0	1,011,500	0	0	0
99 407417	Regulatory Credits-CCA	(1,011,500)	0	(1,011,500)	(1,011,500)	0	(1,011,500)	0	0	0
	TOTAL PRODUCTION EXPENSES	8,007,782	84,817	8,092,599	5,594,456	56,841	5,651,297	2,413,326	27,976	2,441,302
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	70,770	70,770	0	48,442	48,442	0	22,328	22,328
1 837000	Other Equipment	0	309,429	309,429	0	211,804	211,804	0	97,625	97,625
	TOTAL UNDERGROUND STORAGE OPER EXP	0	380,199	380,199	0	260,246	260,246	0	119,953	119,953
G-DEPX	Depreciation Expense-Underground Storage	0	63,379	63,379	0	43,383	43,383	0	19,996	19,996
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	86,808	86,808	0	59,420	59,420	0	27,388	27,388
	TOTAL UNDERGROUND STORAGE EXPENSES	0	467,007	467,007	0	319,666	319,666	0	147,341	147,341

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 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
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	37,866	153,672	191,538	31,308	103,638	134,946	6,558	50,034	56,592
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	416,909	73,899	490,808	275,260	49,838	325,098	141,649	24,061	165,710
3	875000 Measuring & Reg Sta Exp-General	15,079	0	15,079	9,020	0	9,020	6,059	0	6,059
3	876000 Measuring & Reg Sta Exp-Industrial	2,838	0	2,838	659	0	659	2,179	0	2,179
3	877000 Measuring & Reg Sta Exp-City Gate	12,444	0	12,444	9,861	0	9,861	2,583	0	2,583
3	878000 Meter & House Regulator Expenses	29,892	0	29,892	23,119	0	23,119	6,773	0	6,773
3	879000 Customer Installation Expenses	155,453	4,126	159,579	100,340	2,783	103,123	55,113	1,343	56,456
3	880000 Other Expenses	211,165	59,310	270,475	177,180	39,999	217,179	33,985	19,311	53,296
3	881000 Rents	0	279	279	0	188	188	0	91	91
	MAINTENANCE									
3	885000 Supervision & Engineering	1,742	1	1,743	3,206	1	3,207	(1,464)	0	(1,464)
3	887000 Mains	149,953	0	149,953	125,376	0	125,376	24,577	0	24,577
3	889000 Measuring & Reg Sta Exp-General	12,819	1,612	14,431	5,974	1,087	7,061	6,845	525	7,370
3	890000 Measuring & Reg Sta Exp-Industrial	1,491	0	1,491	(30)	0	(30)	1,521	0	1,521
3	891000 Measuring & Reg Sta Exp-City Gate	72,027	3	72,030	3,327	2	3,329	68,700	1	68,701
3	892000 Services	162,075	0	162,075	105,100	0	105,100	56,975	0	56,975
3	893000 Meters & House Regulators	118,978	57,970	176,948	74,967	39,096	114,063	44,011	18,874	62,885
3	894000 Other Equipment	0	11,607	11,607	0	7,828	7,828	0	3,779	3,779
	TOTAL DISTRIBUTION OPERATING EXP	1,400,731	362,479	1,763,210	944,667	244,460	1,189,127	456,064	118,019	574,083
G-DEPX	Depreciation Expense-Distribution	2,000,653	4,786	2,005,439	1,408,372	3,197	1,411,569	592,281	1,589	593,870
G-OTX	Taxes Other Than FIT	1,609,705	0	1,609,705	1,386,135	0	1,386,135	223,570	0	223,570
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,610,358	4,786	3,615,144	2,794,507	3,197	2,797,704	815,851	1,589	817,440
	TOTAL DISTRIBUTION EXPENSES	5,011,089	367,265	5,378,354	3,739,174	247,657	3,986,831	1,271,915	119,608	1,391,523

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For Month Ended May 31, 2023	
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AVISTA UTILITIES

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Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,231	9,231	0	6,019	6,019	0	3,212	3,212
2	902000	Meter Reading Expenses	32,450	9,842	42,292	21,477	6,417	27,894	10,973	3,425	14,398
2	903XXX	Customer Records & Collection Expenses	52,470	429,783	482,253	28,906	280,227	309,133	23,564	149,556	173,120
2	904000	Uncollectible Accounts	38,114	0	38,114	33,760	0	33,760	4,354	0	4,354
2	905000	Misc Customer Accounts	0	56,129	56,129	0	36,597	36,597	0	19,532	19,532
TOTAL CUSTOMER ACCOUNTS EXPENSES		123,034	504,985	628,019	84,143	329,260	413,403	38,891	175,725	214,616	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	512,437	11,340	523,777	385,165	7,394	392,559	127,272	3,946	131,218
2	909000	Advertising	(796)	53,490	52,694	(460)	34,877	34,417	(336)	18,613	18,277
2	910000	Misc Customer Service & Info Exp	0	4,334	4,334	0	2,826	2,826	0	1,508	1,508
TOTAL CUSTOMER SERVICE & INFO EXP		511,641	69,164	580,805	384,705	45,097	429,802	126,936	24,067	151,003	
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	(12)	(12)	0	(8)	(8)	0	(4)	(4)
TOTAL SALES EXPENSES		0	(12)	(12)	0	(8)	(8)	0	(4)	(4)	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	34,712	845,462	880,174	12,379	606,585	618,964	22,333	238,877	261,210
4	921000	Office Supplies & Expenses	(1)	107,712	107,711	0	77,279	77,279	(1)	30,433	30,432
4	922000	Admin. Expenses Transferred - Credit	0	(1,572)	(1,572)	0	(1,128)	(1,128)	0	(444)	(444)
4	923000	Outside Services Employed	37,983	548,967	586,950	34,355	393,862	428,217	3,628	155,105	158,733
4	924000	Property Insurance Premium	0	59,591	59,591	0	42,754	42,754	0	16,837	16,837
4	925XXX	Injuries and Damages	1,642	148,560	150,202	1,198	106,586	107,784	444	41,974	42,418
4	926XXX	Employee Pensions and Benefits	158,153	227,464	385,617	113,053	163,196	276,249	45,100	64,268	109,368
4	928000	Regulatory Commission Expenses	102,482	21,159	123,641	75,697	15,181	90,878	26,785	5,978	32,763
4	930000	Miscellaneous General Expenses	1,276	133,903	135,179	1,037	96,070	97,107	239	37,833	38,072
4	931000	Rents	0	12,344	12,344	0	8,856	8,856	0	3,488	3,488
4	935000	Maintenance of General Plant	58,000	300,141	358,141	45,995	215,339	261,334	12,005	84,802	96,807
TOTAL ADMIN & GEN OPERATING EXP		394,247	2,403,731	2,797,978	283,714	1,724,580	2,008,294	110,533	679,151	789,684	

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For Month Ended May 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	146,423	419,101	565,524	134,038	300,689	434,727	12,385	118,412	130,797
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	71,470	822,279	893,749	71,470	589,952	661,422	0	232,327	232,327
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	129,199	0	129,199	129,199	0	129,199	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	26,647	0	26,647	26,647	0	26,647	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	5,040	19,714	24,754	4,010	14,064	18,074	1,030	5,650	6,680
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	3,758	0	3,758	3,141	0	3,141	617	0	617
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	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(5,650)	0	(5,650)	(5,650)	0	(5,650)	0	0	0
99 407452 Regulatory Deferral - Intervenor Funding	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	(7,245)	0	(7,245)	(7,245)	0	(7,245)	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	52,321	117,155	169,476	37,605	84,054	121,659	14,716	33,101	47,817
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	444,165	1,385,593	1,829,758	400,989	994,028	1,395,017	43,176	391,565	434,741
TOTAL ADMIN & GENERAL EXPENSES	838,412	3,789,324	4,627,736	684,703	2,718,608	3,403,311	153,709	1,070,716	1,224,425
TOTAL EXPENSES BEFORE FIT	14,491,958	5,282,550	19,774,508	10,487,181	3,717,121	14,204,302	4,004,777	1,565,429	5,570,206
NET OPERATING INCOME (LOSS) BEFORE FIT			(1,716,124)			(1,503,865)			(212,259)
G-FIT FEDERAL INCOME TAX			(1,349,423)			(970,403)			(379,020)
G-FIT DEFERRED FEDERAL INCOME TAX			118,951			(35,770)			154,721
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			(485,652)			(497,692)			12,040

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.202%	34.798%
G-ALL 3	Direct Distribution Operating Expense	100.000%	67.441%	32.559%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL 10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended May 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	33,306	37,766	4,460	23,896	28,356	0	9,410	9,410
4	495028	Deferred Exchange Reservation	468,750	0	468,750	313,125	0	313,125	155,625	0	155,625
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	2,087,304	0	2,087,304	1,405,233	0	1,405,233	682,071	0	682,071
4	495329	Amortization Res Decoupling Deferral	(106,999)	0	(106,999)	(124,958)	0	(124,958)	17,959	0	17,959
4	495338	Non-Res Decoupling Deferred Rev	191,171	0	191,171	142,436	0	142,436	48,735	0	48,735
4	495339	Amortization Non-Res Decoupling	(74,874)	0	(74,874)	(70,095)	0	(70,095)	(4,779)	0	(4,779)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	2,569,812	33,306	2,603,118	1,670,201	23,896	1,694,097	899,611	9,410	909,021

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended May 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
6	804000	Gas Purchases	7,449,755	0	7,449,755	4,979,657	0	4,979,657	2,470,098	0	2,470,098
1	804001	Pipeline Demand Costs	2,304,748	0	2,304,748	1,577,600	0	1,577,600	727,148	0	727,148
1	804002	Transport Variable Charges	32,133	0	32,133	21,995	0	21,995	10,138	0	10,138
6	804010	Gas Costs - Fixed Hedge	(18,545)	0	(18,545)	(12,388)	0	(12,388)	(6,157)	0	(6,157)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	31,865	0	31,865	21,286	0	21,286	10,579	0	10,579
6	804018	Merchandise Processing Fee	16,005	0	16,005	10,691	0	10,691	5,314	0	5,314
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	568,480	0	568,480	379,745	0	379,745	188,735	0	188,735
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	961,356	0	961,356	642,186	0	642,186	319,170	0	319,170
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	1,867,479	0	1,867,479	1,470,456	0	1,470,456	397,023	0	397,023
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,042,944)	0	(1,042,944)	(719,166)	0	(719,166)	(323,778)	0	(323,778)
		TOTAL PURCHASED GAS COSTS	12,170,332	0	12,170,332	8,372,062	0	8,372,062	3,798,270	0	3,798,270

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	66.800%	33.200%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended May 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	16,948	11,340	28,288	8,565	7,394	15,959	8,383	3,946	12,329
99	908600	Public Purpose Tariff Rider Expense Offset	930,861	0	930,861	712,618	0	712,618	218,243	0	218,243
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(435,372)	0	(435,372)	(336,018)	0	(336,018)	(99,354)	0	(99,354)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	512,437	11,340	523,777	385,165	7,394	392,559	127,272	3,946	131,218

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.63%	55.63%
2	Cost of Debt		4.661%	4.665%
	Total Cost of Debt		2.593%	2.595%
	Total Weighted Cost		2.593%	2.595%
G-APL	Net Rate Base	752,112,639	542,963,606	209,149,033
	Interest Deduction for FIT Calculation	19,506,463	14,079,046	5,427,417
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	18,058,384	12,700,437	5,357,947
G-OPS	Operating & Maintenance Expense	14,242,798	9,952,161	4,290,637
G-OPS	Book Deprec/Amort and Reg Amortizations	3,729,100	2,728,310	1,000,790
G-OTX	Taxes Other than FIT	1,802,610	1,523,831	278,779
	Net Operating Income Before FIT	(1,716,124)	(1,503,865)	(212,259)
G-INT	Less: Interest Expense	1,625,539	1,173,254	452,285
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	(3,083,770)	(1,943,850)	(1,139,920)
	Taxable Net Operating Income	(6,425,827)	(4,620,969)	(1,804,858)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,349,423)	(970,403)	(379,020)
G-DTE	Deferred FIT	498,844	308,039	190,805
G-DTE	Customer Tax Credit Amortization	(379,893)	(343,809)	(36,084)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,230,472)	(1,006,173)	(224,299)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended May 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	2,221,851	1,316,888	3,538,739	1,615,952	942,489	2,558,441	605,899	374,399	980,298
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	83,229	83,229	0	33,438	33,438
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(40,309)	(40,309)	0	(28,756)	(28,756)	0	(11,553)	(11,553)
99	997010	Deferred Gas Credit and Refunds	824,535	(468,750)	355,785	751,290	(334,402)	416,888	73,245	(134,348)	(61,103)
12	997016	Redemption Expense Amortization	0	2,536	2,536	0	1,809	1,809	0	727	727
99	997018	DSM Tariff Rider	(147,285)	0	(147,285)	(191,306)	0	(191,306)	44,021	0	44,021
12	997020	FAS87 Current Pension Accrual	0	(44,898)	(44,898)	0	(32,030)	(32,030)	0	(12,868)	(12,868)
12	997027	Customer Uncollectibles	(46,939)	(86,550)	(133,489)	(39,078)	(61,744)	(100,822)	(7,861)	(24,806)	(32,667)
99	997031	Decoupling Mechanism	(2,096,602)	0	(2,096,602)	(1,352,615)	0	(1,352,615)	(743,987)	0	(743,987)
12	997032	Interest Rate Swaps	0	105,329	105,329	0	75,141	75,141	0	30,188	30,188
12	997035	Leases	0	8,453	8,453	0	6,065	6,065	0	2,388	2,388
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,986)	(36,986)	0	(14,860)	(14,860)
12	997049	Tax Depreciation	0	(3,358,467)	(3,358,467)	0	(2,395,897)	(2,395,897)	0	(962,570)	(962,570)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(435,372)	0	(435,372)	(336,018)	0	(336,018)	(99,354)	0	(99,354)
12	997080	Book Transportation Depreciation	0	243,525	243,525	0	173,728	173,728	0	69,797	69,797
12	997081	Deferred Compensation	0	(24,228)	(24,228)	0	(17,284)	(17,284)	0	(6,944)	(6,944)
4	997082	Meal Disallowances	0	13,259	13,259	0	9,513	9,513	0	3,746	3,746
12	997083	Paid Time Off	0	98,994	98,994	0	70,621	70,621	0	28,373	28,373
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	(624,216)	(624,216)	0	(250,784)	(250,784)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,464)	7,731	0	(3,898)	(3,898)	13,195	(1,566)	11,629
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	83,194	83,194	0	59,350	59,350	0	23,844	23,844
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,175	1,175	0	472	472
12	997122	Regulatory Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
12	997125	COVID-19	(5,650)	0	(5,650)	(5,650)	0	(5,650)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(161,822)	(161,822)	0	(115,442)	(115,442)	0	(46,380)	(46,380)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(321,026)	(321,026)	0	(128,975)	(128,975)
12	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,975	7,975	0	3,204	3,204
12	997140	Insurance Balancing	(7,245)	0	(7,245)	(7,245)	0	(7,245)	0	0	0
12	997141	CCA	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	481,894	(3,565,664)	(3,083,770)	(1,019,216)	(3,483,075)	(1,943,850)	(114,842)	(1,025,078)	(1,139,920)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.800%	33.200%
G-ALL	11	Book Depreciation	100.000%	71.732%	28.268%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.339%	28.661%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	263,999	188,334	75,665
99	410100	Deferred Federal Income Tax Exp	263,793	122,937	140,856
		SUBTOTAL	527,792	311,271	216,521
12	411100	Deferred Federal Income Tax Expense - Allocated	(166,795)	(118,990)	(47,805)
99	411100	Deferred Federal Income Tax Exp	99,216	88,716	10,500
		SUBTOTAL	(67,579)	(30,274)	(37,305)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		SUBTOTAL	38,631	27,042	11,589
		Total Deferred Federal Income Tax Expense	498,844	308,039	190,805
99	411193	Customer Tax Credit Amortization	(379,893)	(343,809)	(36,084)
		SUBTOTAL	(379,893)	(343,809)	(36,084)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.339%	28.661%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended May 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	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		TOTAL UNDERGROUND STORAGE TAX	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		DISTRIBUTION									
99	408110	State Excise Tax	566,595	0	566,595	566,595	0	566,595	0	0	0
99	408120	Municipal Occupation & License Tax	634,987	0	634,987	551,297	0	551,297	83,690	0	83,690
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	408,517	0	408,517	268,243	0	268,243	140,274	0	140,274
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	1,609,705	0	1,609,705	1,386,135	0	1,386,135	223,570	0	223,570
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	52,321	117,155	169,476	37,605	84,054	121,659	14,716	33,101	47,817
		TOTAL A&G TAX	52,321	117,155	169,476	37,605	84,054	121,659	14,716	33,101	47,817
		TOTAL TAXES OTHER THAN FIT	1,662,026	140,584	1,802,610	1,423,740	100,091	1,523,831	238,286	40,493	278,779

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 May 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
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)	4,330,086	60,083,201	64,413,287	4,330,086	43,107,293	47,437,379	0	16,975,908	16,975,908
TOTAL INTANGIBLE PLANT			6,124,197	61,416,110	67,540,307	5,352,680	44,063,602	49,416,282	771,517	17,352,508	18,124,025
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	2,939,046	2,939,046	0	2,011,777	2,011,777	0	927,269	927,269
1	352XXX	Wells	0	23,560,190	23,560,190	0	16,126,950	16,126,950	0	7,433,240	7,433,240
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	15,454,818	15,454,818	0	10,578,823	10,578,823	0	4,875,995	4,875,995
1	355000	Measuring & Regulating Equipment	0	2,063,419	2,063,419	0	1,412,410	1,412,410	0	651,009	651,009
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,077,292	3,077,292	0	2,106,406	2,106,406	0	970,886	970,886
TOTAL UNDERGROUND STORAGE PLANT			0	50,990,700	50,990,700	0	34,929,919	34,929,919	0	16,060,781	16,060,781
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	699,985	0	699,985	518,530	0	518,530	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	480,664,096	2,518,937	483,183,033	327,096,305	1,682,650	328,778,955	153,567,791	836,287	154,404,078
6	378000	Measuring & Reg Station Equip-General	7,533,796	0	7,533,796	4,842,889	0	4,842,889	2,690,907	0	2,690,907
6	379000	Measuring & Reg Station Equip-City Gate	6,850,963	0	6,850,963	1,952,271	0	1,952,271	4,898,692	0	4,898,692
6	380000	Services	344,405,545	0	344,405,545	236,395,215	0	236,395,215	108,010,330	0	108,010,330
6	381XXX	Meters	122,971,357	0	122,971,357	90,632,271	0	90,632,271	32,339,086	0	32,339,086
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	4,144,961	0	4,144,961	3,071,690	0	3,071,690	1,073,271	0	1,073,271
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			968,939,795	2,518,937	971,458,732	665,504,098	1,682,650	667,186,748	303,435,697	836,287	304,271,984
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	29,700,061	29,681,419	59,381,480	27,837,680	21,295,231	49,132,911	1,862,381	8,386,188	10,248,569
4	391XXX	Office Furniture & Equipment	1,476,787	14,916,727	16,393,514	1,474,529	10,702,155	12,176,684	2,258	4,214,572	4,216,830
4	392XXX	Transportation Equipment	14,055,549	5,551,064	19,606,613	10,416,068	3,982,666	14,398,734	3,639,481	1,568,398	5,207,879
4	393000	Stores Equipment	416,000	1,114,175	1,530,175	360,979	799,376	1,160,355	55,021	314,799	369,820
4	394000	Tools, Shop & Garage Equipment	3,188,031	7,926,422	11,114,453	2,585,728	5,686,891	8,272,619	602,303	2,239,531	2,841,834
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	3,531,339	1,074,574	4,605,913	2,661,509	770,964	3,432,473	869,830	303,610	1,173,440
4	397XXX	Communications Equipment	4,784,827	21,067,470	25,852,297	3,649,256	15,115,067	18,764,323	1,135,571	5,952,403	7,087,974
4	398000	Miscellaneous Equipment	1,960	182,019	183,979	0	130,591	130,591	1,960	51,428	53,388
TOTAL GENERAL PLANT			60,632,836	84,743,197	145,376,033	52,364,095	60,799,854	113,163,949	8,268,741	23,943,343	32,212,084

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended May 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
		TOTAL PLANT IN SERVICE	1,035,696,828	199,668,944	1,235,365,772	723,220,873	141,476,025	864,696,898	312,475,955	58,192,919	370,668,874
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,491,752)	(19,491,752)	0	(13,342,104)	(13,342,104)	0	(6,149,648)	(6,149,648)
G-ADEP		Distribution Plant	(296,748,732)	(2,045,039)	(298,793,771)	(192,767,302)	(1,366,086)	(194,133,388)	(103,981,430)	(678,953)	(104,660,383)
G-ADEP		General Plant	(19,982,678)	(29,946,993)	(49,929,671)	(15,898,407)	(21,485,769)	(37,384,176)	(4,084,271)	(8,461,224)	(12,545,495)
		TOTAL ACCUMULATED DEPRECIATION	(316,731,410)	(51,483,784)	(368,215,194)	(208,665,709)	(36,193,959)	(244,859,668)	(108,065,701)	(15,289,825)	(123,355,526)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(490,521)	(1,109,096)	(1,599,617)	(324,924)	(795,732)	(1,120,656)	(165,597)	(313,364)	(478,961)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,873,183)	(31,589,855)	(35,463,038)	(3,873,183)	(22,664,457)	(26,537,640)	0	(8,925,398)	(8,925,398)
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	(4,363,704)	(32,698,951)	(37,062,655)	(4,198,107)	(23,460,189)	(27,658,296)	(165,597)	(9,238,762)	(9,404,359)
		TOTAL ACCUMULATED DEPR/AMORT	(321,095,114)	(84,182,735)	(405,277,849)	(212,863,816)	(59,654,148)	(272,517,964)	(108,231,298)	(24,528,587)	(132,759,885)
		NET GAS UTILITY PLANT before DFIT	714,601,714	115,486,209	830,087,923	510,357,057	81,821,877	592,178,934	204,244,657	33,664,332	237,908,989
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,610,572)	(101,610,572)	0	(72,487,966)	(72,487,966)	0	(29,122,606)	(29,122,606)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(14,947,895)	(14,947,895)	0	(10,723,745)	(10,723,745)	0	(4,224,150)	(4,224,150)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,287,513)	(1,287,513)	0	(923,739)	(923,739)	0	(363,774)	(363,774)
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	(274,805)	(274,805)	0	(196,043)	(196,043)	0	(78,762)	(78,762)
		TOTAL ACCUMULATED DFIT	0	(118,122,272)	(118,122,272)	0	(84,332,560)	(84,332,560)	0	(33,789,712)	(33,789,712)
		NET GAS UTILITY PLANT	714,601,714	(2,636,063)	711,965,651	510,357,057	(2,510,683)	507,846,374	204,244,657	(125,380)	204,119,277

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%	66.800%	33.200%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.339%	28.661%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended May 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	714,601,714	(2,636,063)	711,965,651	510,357,057	(2,510,683)	507,846,374	204,244,657	(125,380)	204,119,277
		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	1,444,826	2,136,700	3,581,526	923,403	1,532,997	2,456,400	521,423	603,703	1,125,126
4	182318	Accumulated Amortization - AFUDC	(308,582)	(864,300)	(1,172,882)	(228,214)	(620,099)	(848,313)	(80,368)	(244,201)	(324,569)
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	6,167,924	6,167,924	0	4,221,944	4,221,944	0	1,945,980	1,945,980
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	3,273,324	0	3,273,324	3,273,324	0	3,273,324	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,768,647	0	7,768,647	7,768,647	0	7,768,647	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,318,814)	0	(2,318,814)	(2,318,814)	0	(2,318,814)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(21,524,556)	0	(21,524,556)	(10,920,413)	0	(10,920,413)	(10,604,143)	0	(10,604,143)
99	190393	ADFIT-Customer Tax Credit	4,520,157	0	4,520,157	2,293,287	0	2,293,287	2,226,870	0	2,226,870
99	235199	Customer Deposits	(1,908)	0	(1,908)	(1,908)	0	(1,908)	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	3,552,237	0	3,552,237	3,552,237	0	3,552,237	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(745,970)	0	(745,970)	(745,970)	0	(745,970)	0	0	0
C-WKC		Working Capital	31,267,602	0	31,267,602	22,429,003	0	22,429,003	8,838,599	0	8,838,599
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	26,926,963	13,220,025	40,146,988	26,024,582	9,092,650	35,117,232	902,381	4,127,375	5,029,756
		NET RATE BASE	741,528,677	10,583,962	752,112,639	536,381,639	6,581,967	542,963,606	205,147,038	4,001,995	209,149,033

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended May 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	
Electric Production														
Steam (ED-AN)	351,795	351,795												
Steam (ED-ID)	363,754	363,754												
Steam (ED-WA)	934,398	934,398												
Hydro (ED-AN)	1,381,020	1,381,020												
Other (ED-AN)	916,531	916,531												
Total Electric Production	3,947,498	3,947,498												
Electric Transmission														
ED-AN	1,683,634	1,683,634												
ED-ID	23,056	23,056												
ED-WA	43,499	43,499												
Total Electric Transmission	1,750,189	1,750,189												
Electric Distribution														
ED-AN	7,147	7,147												
ED-ID	1,701,954	1,701,954												
ED-WA	3,289,640	3,289,640												
Total Electric Distribution	4,998,741	4,998,741												
Gas Underground Storage														
1 GD-AN	63,379		63,379			63,379	63,379		43,383	43,383		19,996	19,996	
GD-OR	10,761			10,761										
Total Gas Underground Storage	74,140		63,379	10,761		63,379	63,379		43,383	43,383		19,996	19,996	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,197	3,197		1,589	1,589	
GD-ID	592,281		592,281			592,281	592,281				592,281		592,281	
GD-WA	1,408,372		1,408,372			1,408,372	1,408,372	1,408,372		1,408,372				
GD-OR	910,382			910,382										
Total Gas Distribution	2,915,821		2,005,439	910,382		2,000,653	4,786	2,005,439	1,408,372	3,197	1,411,569	592,281	1,589	593,870
General Plant														
ED-AN	241,029	241,029												
ED-ID	43,313	43,313												
ED-WA	118,629	118,629												
7,4 CD-AA	1,843,786	1,292,715	381,811	169,260		381,811	381,811		273,934	273,934		107,877	107,877	
9,4 CD-AN	63,582	49,049	14,533			14,533	14,533		10,427	10,427		4,106	4,106	
9 CD-ID	40,250	31,050	9,200			9,200	9,200				9,200		9,200	
9 CD-WA	188,931	145,747	43,184			43,184	43,184	43,184		43,184				
8,4 GD-AA	29,513		20,374	9,139		20,374	20,374		14,618	14,618		5,756	5,756	
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	673	
GD-ID	3,185		3,185			3,185	3,185				3,185		3,185	
GD-WA	90,854		90,854			90,854	90,854	90,854		90,854				
GD-OR	16,791			16,791										
Total General Plant	2,682,246	1,921,532	565,524	195,190		146,423	419,101	565,524	134,038	300,689	434,727	12,385	118,412	130,797
Total Depreciation Expense	16,368,635	12,617,960	2,634,342	1,116,333		2,147,076	487,266	2,634,342	1,542,410	347,269	1,889,679	604,666	139,997	744,663

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	66.800%	33.200%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended May 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
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	21,933	21,933											
Total Production/Transmission	98,467	98,467											
Distribution													
Franchises (302000) ED-WA	9,151	9,151											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,640	9,640											
General Plant - 303000													
7,4 CD-AA	34,569	24,237	7,159	3,173		7,159	7,159		5,136	5,136		2,023	2,023
9,4 CD-AN	811	626	185			185	185		133	133		52	52
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	551			551									
Total General Plant - 303000	39,236	24,863	10,649	3,724	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,936,302	2,759,820	815,130	361,352		815,130	815,130		584,823	584,823		230,307	230,307
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	312,684	241,214	71,470		71,470		71,470	71,470		71,470			0
ED-AN	589,860	589,860											
ED-ID	0	0											
ED-WA	99,721	99,721											
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	5,973			5,973									
Total Miscellaneous IT Intangible Plant - 3031XX	4,961,590	3,698,335	893,749	369,506	71,470	822,279	893,749	71,470	589,952	661,422	0	232,327	232,327
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	5,144,136	3,866,508	904,398	373,230	74,775	829,623	904,398	73,542	595,221	668,763	1,233	234,402	235,635

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended May 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	
Electric Production														
Steam (ED-AN)	(79,567,914)	(79,567,914)												
Steam (ED-ID)	(97,337,067)	(97,337,067)												
Steam (ED-WA)	(190,205,685)	(190,205,685)												
Hydro (ED-AN)	(195,119,275)	(195,119,275)												
Other (ED-AN)	(173,687,910)	(173,687,910)												
Total Electric Production	(735,917,851)	(735,917,851)												
Electric Transmission														
ED-AN	(249,687,272)	(249,687,272)												
ED-ID	(10,701,467)	(10,701,467)												
ED-WA	(16,916,424)	(16,916,424)												
Total Electric Transmission	(277,305,163)	(277,305,163)												
Electric Distribution														
ED-AN	(527,646)	(527,646)												
ED-ID	(284,552,299)	(284,552,299)												
ED-WA	(471,353,598)	(471,353,598)												
Total Electric Distribution	(756,433,543)	(756,433,543)												
Gas Underground Storage														
1 GD-AN	(19,491,752)		(19,491,752)			(19,491,752)	(19,491,752)		(13,342,104)	(13,342,104)		(6,149,648)	(6,149,648)	
GD-OR	(1,691,482)			(1,691,482)										
Total Gas Underground Storage	(21,183,234)		(19,491,752)	(1,691,482)		(19,491,752)	(19,491,752)		(13,342,104)	(13,342,104)		(6,149,648)	(6,149,648)	
Gas Distribution														
6 GD-AN	(2,045,039)		(2,045,039)			(2,045,039)	(2,045,039)		(1,366,086)	(1,366,086)		(678,953)	(678,953)	
GD-ID	(103,981,430)		(103,981,430)			(103,981,430)	(103,981,430)				(103,981,430)		(103,981,430)	
GD-WA	(192,767,302)		(192,767,302)			(192,767,302)	(192,767,302)	(192,767,302)		(192,767,302)				
GD-OR	(143,846,220)			(143,846,220)										
Total Gas Distribution	(442,639,991)		(298,793,771)	(143,846,220)		(296,748,732)	(2,045,039)	(298,793,771)	(192,767,302)	(1,366,086)	(194,133,388)	(103,981,430)	(678,953)	(104,660,383)
General Plant														
ED-AN	(37,725,404)	(37,725,404)												
ED-ID	(13,312,529)	(13,312,529)												
ED-WA	(27,272,747)	(27,272,747)												
7,4 CD-AA	(106,719,887)	(74,823,447)	(22,099,554)	(9,796,886)		(22,099,554)	(22,099,554)		(15,855,546)	(15,855,546)		(6,244,008)	(6,244,008)	
9,4 CD-AN	(8,917,641)	(6,879,336)	(2,038,305)			(2,038,305)	(2,038,305)		(1,462,402)	(1,462,402)		(575,903)	(575,903)	
9 CD-ID	(7,472,703)	(5,764,667)	(1,708,036)			(1,708,036)	(1,708,036)				(1,708,036)		(1,708,036)	
9 CD-WA	(12,445,579)	(9,600,893)	(2,844,686)			(2,844,686)	(2,844,686)	(2,844,686)		(2,844,686)				
8,4 GD-AA	(2,605,645)		(1,798,807)	(806,838)		(1,798,807)	(1,798,807)		(1,290,572)	(1,290,572)		(508,235)	(508,235)	
4 GD-AN	(4,010,327)		(4,010,327)			(4,010,327)	(4,010,327)		(2,877,249)	(2,877,249)		(1,133,078)	(1,133,078)	
GD-ID	(2,376,235)		(2,376,235)			(2,376,235)	(2,376,235)				(2,376,235)		(2,376,235)	
GD-WA	(13,053,721)		(13,053,721)			(13,053,721)	(13,053,721)	(13,053,721)		(13,053,721)				
GD-OR	(5,678,778)			(5,678,778)										
Total General Plant	(241,591,196)	(175,379,023)	(49,929,671)	(16,282,502)		(19,982,678)	(29,946,993)	(49,929,671)	(15,898,407)	(21,485,769)	(37,384,176)	(4,084,271)	(8,461,224)	(12,545,495)
Total Accumulated Depreciation	(2,475,070,978)	(1,945,035,580)	(368,215,194)	(161,820,204)		(316,731,410)	(51,483,784)	(368,215,194)	(208,665,709)	(36,193,959)	(244,859,668)	(108,065,701)	(15,289,825)	(123,355,526)

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	66.800%	33.200%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended May 31, 2023
Average of Monthly Averages Basis

Report ID: G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,996,154)	(15,996,154)											
Misc Intangible Plt (303000)	ED-AN	(2,917,464)	(2,917,464)											
Total Production/Transmission		(18,913,618)	(18,913,618)											
Distribution														
Franchises (302000)	ED-WA	(434,532)	(434,532)											
Misc Intangible Plt (303000)	ED-WA	(68,338)	(68,338)											
Total Distribution		(502,870)	(502,870)											
General Plant - 303000														
7,4	CD-AA	(5,191,352)	(3,639,761)	(1,075,025)	(476,566)		(1,075,025)	(1,075,025)		(771,287)	(771,287)		(303,738)	(303,738)
9,4	CD-AN	(149,062)	(114,991)	(34,071)			(34,071)	(34,071)		(24,445)	(24,445)		(9,626)	(9,626)
	GD-ID	(165,597)		(165,597)				(165,597)					(165,597)	(165,597)
	GD-WA	(324,924)		(324,924)				(324,924)		(324,924)	(324,924)			
	GD-OR	(131,478)			(131,478)									
Total General Plant - 303000		(5,962,413)	(3,754,752)	(1,599,617)	(608,044)	(490,521)	(1,109,096)	(1,599,617)	(324,924)	(795,732)	(1,120,656)	(165,597)	(313,364)	(478,961)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(151,161,960)	(105,982,674)	(31,302,618)	(13,876,668)		(31,302,618)	(31,302,618)		(22,458,376)	(22,458,376)		(8,844,242)	(8,844,242)
9,4	CD-AN	(438,297)	(338,116)	(100,181)			(100,181)	(100,181)		(71,876)	(71,876)		(28,305)	(28,305)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(16,945,282)	(13,072,099)	(3,873,183)			(3,873,183)	(3,873,183)		(3,873,183)	(3,873,183)		0	0
	ED-AN	(14,784,710)	(14,784,710)											
	ED-ID	0	0											
	ED-WA	(2,528,447)	(2,528,447)											
8,4	GD-AA	(270,958)		(187,056)	(83,902)		(187,056)	(187,056)		(134,205)	(134,205)		(52,851)	(52,851)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(38,326)			(38,326)									
Total Miscellaneous IT Intangible Plant - 30311		(186,167,980)	(136,706,046)	(35,463,038)	(13,998,896)	(3,873,183)	(31,589,855)	(35,463,038)	(3,873,183)	(22,664,457)	(26,537,640)	0	(8,925,398)	(8,925,398)
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
4	ED-AN	(1,318,217)	(1,318,217)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,318,217)	(1,318,217)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(212,865,098)	(161,195,503)	(37,062,655)	(14,606,940)	(4,363,704)	(32,698,951)	(37,062,655)	(4,198,107)	(23,460,189)	(27,658,296)	(165,597)	(9,238,762)	(9,404,359)

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 May 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	2,327,289	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	20,734,071	8,505,627	3,115,965	9,112,479	20,734,071	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	4,293,549	0	0	0	0	0	0	0	0	4,293,549	0	4,293,549	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	131,256,181	0	0	92,026,334	92,026,334	0	0	27,180,530	27,180,530	0	12,049,317	12,049,317	
9		CD-WA / ID / AN	31,282,978	9,406,470	6,285,586	8,440,571	24,132,627	2,787,080	1,862,381	2,500,890	7,150,351	0	0	0	
		TOTAL ACCOUNT	212,617,379	17,912,097	9,401,551	109,579,384	136,893,032	27,837,680	1,862,381	29,681,420	59,381,481	4,293,549	12,049,317	16,342,866	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,713,178	1,314,113	7,798	2,391,267	3,713,178	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	71,110,546	0	0	49,857,026	49,857,026	0	0	14,725,572	14,725,572	0	6,527,948	6,527,948	
9		CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0	
		TOTAL ACCOUNT	81,001,532	5,503,893	15,420	52,495,801	58,015,114	1,474,529	2,258	14,916,727	16,393,514	12,109	6,580,795	6,592,904	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	61,998,299	26,696,934	12,005,594	23,295,771	61,998,299	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,308,175	0	0	0	0	9,964,138	3,394,142	2,949,895	16,308,175	0	0	0	
99		GD-OR / AS	4,771,911	0	0	0	0	0	0	0	0	4,771,911	0	4,771,911	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956	
9		CD-WA / ID / AN	7,258,916	1,525,275	828,028	3,246,442	5,599,745	451,930	245,340	961,901	1,659,171	0	0	0	
		TOTAL ACCOUNT	98,026,598	28,222,209	12,833,622	31,865,193	72,921,024	10,416,068	3,639,482	5,551,063	19,606,613	4,771,911	727,050	5,498,961	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 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	5,710,409	467,865	185,696	3,751,620	4,405,181	138,625	55,021	1,111,582	1,305,228	0	0	0	
		TOTAL ACCOUNT	6,438,860	526,731	185,696	4,174,317	4,886,744	360,978	55,021	1,114,175	1,530,174	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,393,784	1,429,282	466,602	6,497,900	8,393,784	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,398,195	0	0	0	0	2,580,376	380,678	437,141	3,398,195	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	5,763,762	0	0	0	0	0	0	3,979,013	3,979,013	0	1,784,749	1,784,749	
7		CD-AA	15,830,806	0	0	11,099,295	11,099,295	0	0	3,278,243	3,278,243	0	1,453,268	1,453,268	
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	36,366,630	1,447,346	1,214,591	18,380,285	21,042,222	2,585,728	602,303	7,926,422	11,114,453	971,938	3,238,017	4,209,955	
	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	3,232,240	397,207	15,791	2,819,242	3,232,240	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	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 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	27,331,797	12,875,230	7,840,145	6,616,422	27,331,797	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,057	0	0	0	0	2,587,433	776,035	820,589	4,184,057	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	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0	
		TOTAL ACCOUNT	33,455,008	13,125,238	8,156,706	7,474,803	28,756,747	2,661,509	869,830	1,074,574	4,605,913	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	45,250,158	13,236,015	6,521,129	25,493,014	45,250,158	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	890,249	0	0	0	0	596,401	287,726	6,122	890,249	0	0	0	
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	97,342,301	0	0	68,248,634	68,248,634	0	0	20,157,644	20,157,644	0	8,936,023	8,936,023	
9		CD-WA / ID / AN	20,284,564	10,303,468	2,861,499	2,483,154	15,648,121	3,052,855	847,845	735,743	4,636,443	0	0	0	
		TOTAL ACCOUNT	164,752,748	23,539,483	9,382,628	96,224,802	129,146,913	3,649,256	1,135,571	21,067,470	25,852,297	742,178	9,011,360	9,753,538	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275	
7		CD-AA	866,388	0	0	607,442	607,442	0	0	179,412	179,412	0	79,534	79,534	
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	1,193,150	0	13,460	906,809	920,269	0	1,960	182,020	183,980	9,092	79,809	88,901	
		TOTAL GENERAL PLANT	658,028,559	91,475,063	41,919,032	334,504,940	467,899,035	52,364,094	8,268,742	84,743,199	145,376,035	11,729,506	33,023,983	44,753,489	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 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	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	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	28,430,678	4,173,608	0	24,257,070	28,430,678	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	357,031	0	0	0	0	0	0	0	0	357,031	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,391,827	0	0	84,409,118	84,409,118	0	0	24,930,739	24,930,739	0	11,051,970	
9		CD-WA / ID / AN	960,602	278,340	0	462,697	741,037	82,471	0	137,094	219,565	0	0	
		TOTAL ACCOUNT	150,560,536	4,451,948	0	109,128,885	113,580,833	82,471	0	25,358,055	25,440,526	357,031	11,182,146	11,539,177
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,729,429	0	0	3,729,429	3,729,429	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	25,205,399	0	0	17,672,009	17,672,009	0	0	5,219,534	5,219,534	0	2,313,856	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	28,934,828	0	0	21,401,438	21,401,438	0	0	5,219,534	5,219,534	0	2,313,856	2,313,856
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 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	
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	341,174	0	0	341,174	341,174	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	15,047,516	0	0	10,550,114	10,550,114	0	0	3,116,040	3,116,040	0	1,381,362	1,381,362
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	15,388,690	0	0	10,891,288	10,891,288	0	0	3,116,040	3,116,040	0	1,381,362	1,381,362
	TOTAL		371,284,372	20,887,006	0	254,926,811	275,813,817	5,352,680	771,517	61,416,108	67,540,305	782,982	27,147,268	27,930,250

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended May 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	(71,268,762)	(49,967,955)	(14,758,335)	(6,542,472)
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	(6,217,463)	(4,359,188)	(1,287,512)	(570,763)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(78,322,739)	(54,971,949)	(16,236,895)	(7,113,895)

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 May 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	6,676,048	6,676,048	0	0	0	0	6,676,048
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	1,027	1,027	0	0	0	0	1,027
7/4	154550 Supply Chain Average Cost Variance	0	0	(227)	(227)	0	0	0	0	(227)
7/4	154560 Supply Chain Invoice Price Variance	0	0	423	423	0	0	0	0	423
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	138,760,988	62,947,753	0	201,708,741	116,331,985	54,109,154	22,429,003	8,838,599	0
TOTAL		138,760,988	62,947,753	6,677,271	208,386,012	116,331,985	54,109,154	22,429,003	8,838,599	6,677,271

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	Idaho Gas	Oregon Gas
Electric	28.254%	100.000%
33.057%		