

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	50,581,703	36,114,082	14,467,621
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>50,581,703</u>	<u>36,114,082</u>	<u>14,467,621</u>
G-APL	Gas Net Adjusted Rate Base	<u>761,304,912</u>	<u>547,276,434</u>	<u>214,028,478</u>
	<b>RATE OF RETURN</b>	<u>6.644%</u>	<u>6.599%</u>	<u>6.760%</u>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers Percent	8-01-2023 thru 08-31-2023	271,126 <b>100.000%</b>	176,887 <b>65.242%</b>	94,239 <b>34.758%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2022 thru 08-31-2023	13,986,844 <b>100.000%</b>	9,996,055 <b>71.468%</b>	3,990,789 <b>28.532%</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		400.000%	286.983%	113.017%
		Percent		<b>100.000%</b>	<b>71.746%</b>	<b>28.254%</b>
6	Input	Actual Therms Purchased Percent	09-01-2022 thru 08-31-2023	310,223,247 <b>100.000%</b>	208,077,898 <b>67.074%</b>	102,145,349 <b>32.926%</b>

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**GAS ALLOCATION PERCENTAGES**  
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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			
	<b>Total</b>		<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
	Percentage		100.000%	77.704%	15.536%	6.760%
	Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	XXXXXX
	<b>Total</b>		<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
	Percentage		100.000%	75.864%	16.186%	7.950%
	Number of Customers at		788,366	410,798	270,130	107,438
	Percentage		100.000%	52.107%	34.265%	13.628%
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	Percentage		100.000%	74.771%	16.846%	8.383%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>280.446%</b>	<b>82.833%</b>	<b>36.721%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.112%</b>	<b>20.708%</b>	<b>9.180%</b>

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AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2023  
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Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>162,840,888</b>	<b>136,357,978</b>	<b>26,482,910</b>	<b>0</b>
	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
	<b>Total</b>		<b>90,744,295</b>	<b>75,116,084</b>	<b>15,628,211</b>	<b>0</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.573%</b>	<b>91.427%</b>	<b>0.000%</b>
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642	Washington 207,305,518	Idaho 102,031,124	
			<b>100.000%</b>	<b>67.016%</b>	<b>32.984%</b>	
11	Book Depreciation Percent	09-01-2022 thru 08-31-2023	31,247,768	22,348,286	8,899,482	
			<b>100.000%</b>	<b>71.520%</b>	<b>28.480%</b>	
12	Net Gas Plant (before ADFIT) Percent	8-01-2023 thru 08-31-2023	844,120,942	599,745,681	244,375,261	
			<b>100.000%</b>	<b>71.050%</b>	<b>28.950%</b>	
13	G-PLT Net Gas General Plant Percent	8-01-2023 thru 08-31-2023	95,536,552	75,692,789	19,843,763	
			<b>100.000%</b>	<b>79.229%</b>	<b>20.771%</b>	
14	Net Allocated Schedule M's Percent	09-01-2022 thru 08-31-2023	-29,781,597	-21,078,781	-8,702,816	
			<b>100.000%</b>	<b>70.778%</b>	<b>29.222%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	233,019,525	0	233,019,525	162,083,639	0	162,083,639	70,935,886	0	70,935,886
99 4812XX	Commercial - Firm & Interruptible	117,723,221	0	117,723,221	83,864,772	0	83,864,772	33,858,449	0	33,858,449
99 4813XX	Industrial-Firm	4,168,602	0	4,168,602	2,501,845	0	2,501,845	1,666,757	0	1,666,757
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	470,673	0	470,673	424,772	0	424,772	45,901	0	45,901
99 499XXX	Unbilled Revenue	1,314,309	0	1,314,309	817,380	0	817,380	496,929	0	496,929
	TOTAL SALES TO ULTIMATE CUSTOMERS	356,696,330	0	356,696,330	249,692,408	0	249,692,408	107,003,922	0	107,003,922
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	56,569,017	0	56,569,017	37,322,742	0	37,322,742	19,246,275	0	19,246,275
4 488000	Miscellaneous Service Revenues	8,904	0	8,904	3,180	0	3,180	5,724	0	5,724
99 4893XX	Transportation Revenues	5,727,839	0	5,727,839	5,139,960	0	5,139,960	587,879	0	587,879
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	411,675	357,518	769,193	(1,002,461)	256,505	(745,956)	1,414,136	101,013	1,515,149
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	62,717,435	357,518	63,074,953	41,463,421	256,505	41,719,926	21,254,014	101,013	21,355,027
	TOTAL GAS REVENUES	419,413,765	357,518	419,771,283	291,155,829	256,505	291,412,334	128,257,936	101,013	128,358,949
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	206,583,402	0	206,583,402	136,642,789	0	136,642,789	69,940,613	0	69,940,613
99 808XXX	Net Natural Gas Storage Transactions	21,958,279	0	21,958,279	14,948,068	0	14,948,068	7,010,211	0	7,010,211
99 811000	Gas Used for Products Extraction	(460,360)	0	(460,360)	(306,077)	0	(306,077)	(154,283)	0	(154,283)
10 813000	Other Gas Expenses	91,695	1,005,725	1,097,420	91,695	673,997	765,692	0	331,728	331,728
99 813010	Gas Technology Institute (GTI) Expenses	128,479	0	128,479	88,813	0	88,813	39,666	0	39,666
99 813100	CCA Emission Expense	29,985,345	0	29,985,345	29,985,345	0	29,985,345	0	0	0
99 407417	Regulatory Credits-CCA	(29,985,345)	0	(29,985,345)	(29,985,345)	0	(29,985,345)	0	0	0
	TOTAL PRODUCTION EXPENSES	228,301,495	1,005,725	229,307,220	151,465,288	673,997	152,139,285	76,836,207	331,728	77,167,935
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	843,192	843,192	0	577,165	577,165	0	266,027	266,027
1 837000	Other Equipment	0	1,779,763	1,779,763	0	1,218,248	1,218,248	0	561,515	561,515
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,622,955	2,622,955	0	1,795,413	1,795,413	0	827,542	827,542
G-DEPX	Depreciation Expense-Underground Storage	0	753,606	753,606	0	515,843	515,843	0	237,763	237,763
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	219,334	219,334	0	150,134	150,134	0	69,200	69,200
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	972,940	972,940	0	665,977	665,977	0	306,963	306,963
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,595,895	3,595,895	0	2,461,390	2,461,390	0	1,134,505	1,134,505

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	395,134	1,749,972	2,145,106	335,655	1,250,670	1,586,325	59,479	499,302	558,781
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,836,493	971,536	4,808,029	2,658,806	694,337	3,353,143	1,177,687	277,199	1,454,886
3	875000 Measuring & Reg Sta Exp-General	149,954	0	149,954	96,061	0	96,061	53,893	0	53,893
3	876000 Measuring & Reg Sta Exp-Industrial	17,769	0	17,769	4,239	0	4,239	13,530	0	13,530
3	877000 Measuring & Reg Sta Exp-City Gate	86,354	0	86,354	56,867	0	56,867	29,487	0	29,487
3	878000 Meter & House Regulator Expenses	508,746	0	508,746	319,179	0	319,179	189,567	0	189,567
3	879000 Customer Installation Expenses	2,135,561	93,663	2,229,224	1,399,307	66,939	1,466,246	736,254	26,724	762,978
3	880000 Other Expenses	2,022,680	698,090	2,720,770	1,637,678	498,911	2,136,589	385,002	199,179	584,181
3	881000 Rents	0	(856)	(856)	0	(612)	(612)	0	(244)	(244)
	MAINTENANCE									
3	885000 Supervision & Engineering	30,687	(1)	30,686	14,016	(1)	14,015	16,671	0	16,671
3	887000 Mains	1,301,227	0	1,301,227	1,052,888	0	1,052,888	248,339	0	248,339
3	889000 Measuring & Reg Sta Exp-General	251,914	26,454	278,368	199,557	18,906	218,463	52,357	7,548	59,905
3	890000 Measuring & Reg Sta Exp-Industrial	15,149	1,276	16,425	8,165	912	9,077	6,984	364	7,348
3	891000 Measuring & Reg Sta Exp-City Gate	187,696	6,152	193,848	63,700	4,397	68,097	123,996	1,755	125,751
3	892000 Services	1,493,617	0	1,493,617	1,074,563	0	1,074,563	419,054	0	419,054
3	893000 Meters & House Regulators	1,553,865	711,335	2,265,200	1,075,376	508,377	1,583,753	478,489	202,958	681,447
3	894000 Other Equipment	0	256,264	256,264	0	183,147	183,147	0	73,117	73,117
	TOTAL DISTRIBUTION OPERATING EXP	13,986,846	4,513,885	18,500,731	9,996,057	3,225,983	13,222,040	3,990,789	1,287,902	5,278,691
G-DEPX	Depreciation Expense-Distribution	23,687,300	57,432	23,744,732	16,604,985	38,522	16,643,507	7,082,315	18,910	7,101,225
G-OTX	Taxes Other Than FIT	23,563,263	0	23,563,263	21,031,127	0	21,031,127	2,532,136	0	2,532,136
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	47,250,563	57,432	47,307,995	37,636,112	38,522	37,674,634	9,614,451	18,910	9,633,361
	TOTAL DISTRIBUTION EXPENSES	61,237,409	4,571,317	65,808,726	47,632,169	3,264,505	50,896,674	13,605,240	1,306,812	14,912,052

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Ending Balance Basis	

AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	89,706	89,706	0	58,526	58,526	0	31,180	31,180
2	902000	Meter Reading Expenses	382,529	89,347	471,876	266,553	58,292	324,845	115,976	31,055	147,031
2	903XXX	Customer Records & Collection Expenses	573,087	4,897,051	5,470,138	312,014	3,194,934	3,506,948	261,073	1,702,117	1,963,190
2	904000	Uncollectible Accounts	192,567	0	192,567	65,763	0	65,763	126,804	0	126,804
2	905000	Misc Customer Accounts	0	250,498	250,498	0	163,430	163,430	0	87,068	87,068
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>1,148,183</b>	<b>5,326,602</b>	<b>6,474,785</b>	<b>644,330</b>	<b>3,475,182</b>	<b>4,119,512</b>	<b>503,853</b>	<b>1,851,420</b>	<b>2,355,273</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	17,726,810	96,872	17,823,682	13,685,923	63,201	13,749,124	4,040,887	33,671	4,074,558
2	909000	Advertising	63,037	564,144	627,181	42,418	368,059	410,477	20,619	196,085	216,704
2	910000	Misc Customer Service & Info Exp	0	148,054	148,054	0	96,593	96,593	0	51,461	51,461
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>17,789,847</b>	<b>809,070</b>	<b>18,598,917</b>	<b>13,728,341</b>	<b>527,853</b>	<b>14,256,194</b>	<b>4,061,506</b>	<b>281,217</b>	<b>4,342,723</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	(2)	(2)	0	(1)	(1)	0	(1)	(1)
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>(2)</b>	<b>(2)</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	275,062	8,658,005	8,933,067	123,183	6,211,772	6,334,955	151,879	2,446,233	2,598,112
4	921000	Office Supplies & Expenses	96	1,201,685	1,201,781	83	862,161	862,244	13	339,524	339,537
4	922000	Admin. Expenses Transferred - Credit	0	(19,356)	(19,356)	0	(13,887)	(13,887)	0	(5,469)	(5,469)
4	923000	Outside Services Employed	363,717	4,120,848	4,484,565	316,831	2,956,544	3,273,375	46,886	1,164,304	1,211,190
4	924000	Property Insurance Premium	0	633,192	633,192	0	454,290	454,290	0	178,902	178,902
4	925XXX	Injuries and Damages	16,887	1,803,997	1,820,884	12,495	1,294,296	1,306,791	4,392	509,701	514,093
4	926XXX	Employee Pensions and Benefits	4,267,922	5,439,435	9,707,357	3,112,182	3,902,577	7,014,759	1,155,740	1,536,858	2,692,598
4	928000	Regulatory Commission Expenses	1,070,458	250,829	1,321,287	803,711	179,960	983,671	266,747	70,869	337,616
4	930000	Miscellaneous General Expenses	37,035	1,700,748	1,737,783	28,535	1,220,219	1,248,754	8,500	480,529	489,029
4	931000	Rents	0	145,985	145,985	0	104,738	104,738	0	41,247	41,247
4	935000	Maintenance of General Plant	838,819	3,231,606	4,070,425	726,618	2,318,548	3,045,166	112,201	913,058	1,025,259
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>6,869,996</b>	<b>27,166,974</b>	<b>34,036,970</b>	<b>5,123,638</b>	<b>19,491,218</b>	<b>24,614,856</b>	<b>1,746,358</b>	<b>7,675,756</b>	<b>9,422,114</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,757,475	4,991,956	6,749,431	1,607,408	3,581,529	5,188,937	150,067	1,410,427	1,560,494
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	853,565	9,554,669	10,408,234	853,565	6,855,093	7,708,658	0	2,699,576	2,699,576
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(40,794)	0	(40,794)	(40,794)	0	(40,794)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	1,939,892	0	1,939,892	1,939,892	0	1,939,892	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	816,155	0	816,155	816,155	0	816,155	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	331,251	0	331,251	331,251	0	331,251	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	60,158	227,835	287,993	47,974	161,877	209,851	12,184	65,958	78,142
99 407314	Regulatory Debit - FISERVE Amortization	158,334	0	158,334	0	0	0	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407357	AMORT OF INTERVENOR FUND DEFER	399	0	399	399	0	399	0	0	0
99 407381	Voluntary RNG Revenue Offset	60,788	0	60,788	54,212	0	54,212	6,576	0	6,576
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	(50,012)	0	(50,012)	(30,267)	0	(30,267)	(19,745)	0	(19,745)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(371,555)	0	(371,555)	(371,555)	0	(371,555)	0	0	0
99 407447	Regulatory Deferral - COVID-19	253,658	0	253,658	253,658	0	253,658	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	(2,392,484)	0	(2,392,484)	(1,731,369)	0	(1,731,369)	(661,115)	0	(661,115)
99 407459	Insurance Balancing	10,265	0	10,265	10,265	0	10,265	0	0	0
99 407493	Amortization Remand Residual	(45,346)	0	(45,346)	(45,346)	0	(45,346)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	609,488	1,016,865	1,626,353	442,328	729,560	1,171,888	167,160	287,305	454,465
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,953,266	15,879,451	19,832,717	4,125,010	11,391,286	15,516,296	(171,744)	4,488,165	4,316,421
	TOTAL ADMIN & GENERAL EXPENSES	10,823,262	43,046,425	53,869,687	9,248,648	30,882,504	40,131,152	1,574,614	12,163,921	13,738,535
	TOTAL EXPENSES BEFORE FIT	319,300,196	58,355,032	377,655,228	222,718,776	41,285,430	264,004,206	96,581,420	17,069,602	113,651,022
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,116,055			27,408,128			14,707,927
G-FIT	FEDERAL INCOME TAX			(4,503,788)			(3,901,566)			(602,222)
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,961,860)			(4,804,388)			842,528
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			50,581,703			36,114,082			14,467,621

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.242%	34.758%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.468%	28.532%
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-495-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	76,008	353,301	429,309	76,008	253,479	329,487	0	99,822	99,822
4	495028	Deferred Exchange Reservation	5,625,001	0	5,625,001	3,735,938	0	3,735,938	1,889,063	0	1,889,063
4	495100	Entitlement Penalties	20,461	4,218	24,679	6,640	3,026	9,666	13,821	1,192	15,013
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	134,485	0	134,485	1,058,541	0	1,058,541	(924,056)	0	(924,056)
4	495329	Amortization Res Decoupling Deferral	(4,250,497)	0	(4,250,497)	(4,946,616)	0	(4,946,616)	696,119	0	696,119
4	495338	Non-Res Decoupling Deferred Rev	593,098	0	593,098	776,270	0	776,270	(183,172)	0	(183,172)
4	495339	Amortization Non-Res Decoupling	(1,786,880)	0	(1,786,880)	(1,709,242)	0	(1,709,242)	(77,638)	0	(77,638)
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>411,676</b>	<b>357,519</b>	<b>769,195</b>	<b>(1,002,461)</b>	<b>256,505</b>	<b>(745,956)</b>	<b>1,414,137</b>	<b>101,014</b>	<b>1,515,151</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-804-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	262,812,873	0	262,812,873	176,862,965	0	176,862,965	85,949,908	0	85,949,908
1	804001	Pipeline Demand Costs	20,643,033	0	20,643,033	14,124,732	0	14,124,732	6,518,301	0	6,518,301
1	804002	Transport Variable Charges	387,111	0	387,111	264,935	0	264,935	122,176	0	122,176
6	804010	Gas Costs - Fixed Hedge	(50,533)	0	(50,533)	(32,064)	0	(32,064)	(18,469)	0	(18,469)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	438,029	0	438,029	291,427	0	291,427	146,602	0	146,602
6	804018	Merchandise Processing Fee	149,655	0	149,655	99,204	0	99,204	50,451	0	50,451
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	(36,922,029)	0	(36,922,029)	(25,077,532)	0	(25,077,532)	(11,844,497)	0	(11,844,497)
6	804700	Gas Costs - Offsystem Bookout	1,858,597	0	1,858,597	1,234,296	0	1,234,296	624,301	0	624,301
6	804711	Gas Costs - Offsystem Bookout Offset	(1,858,597)	0	(1,858,597)	(1,234,296)	0	(1,234,296)	(624,301)	0	(624,301)
6	804730	Gas Costs - Intracompany LDC Gas	5,871,018	0	5,871,018	3,924,004	0	3,924,004	1,947,014	0	1,947,014
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	31,334,675	0	31,334,675	19,409,943	0	19,409,943	11,924,732	0	11,924,732
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(78,080,430)	0	(78,080,430)	(53,224,825)	0	(53,224,825)	(24,855,605)	0	(24,855,605)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>206,583,402</b>	<b>0</b>	<b>206,583,402</b>	<b>136,642,789</b>	<b>0</b>	<b>136,642,789</b>	<b>69,940,613</b>	<b>0</b>	<b>69,940,613</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.074%	32.926%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	140,119	96,872	236,991	87,277	63,201	150,478	52,842	33,671	86,513
99	908600	Public Purpose Tariff Rider Expense Offset	17,408,004	0	17,408,004	13,446,107	0	13,446,107	3,961,897	0	3,961,897
99	908610	Limited Income Tax Refund Program	99,016	0	99,016	99,016	0	99,016	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	79,671	0	79,671	53,523	0	53,523	26,148	0	26,148
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	17,726,810	96,872	17,823,682	13,685,923	63,201	13,749,124	4,040,887	33,671	4,074,558

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.242%	34.758%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended August 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.92%	55.92%
2	Cost of Debt		4.802%	4.806%
	Total Cost of Debt		2.685%	2.688%
	Total Weighted Cost		2.685%	2.688%
G-APL	Net Rate Base	761,304,912	547,276,434	214,028,478
	Interest Deduction for FIT Calculation	20,447,457	14,694,372	5,753,085
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	419,771,283	291,412,334	128,358,949
G-OPS	Operating & Maintenance Expense	309,541,576	210,147,299	99,394,277
G-OPS	Book Deprec/Amort and Reg Amortizations	42,704,702	31,503,758	11,200,944
G-OTX	Taxes Other than FIT	25,408,950	22,353,149	3,055,801
	Net Operating Income Before FIT	42,116,055	27,408,128	14,707,927
G-INT	Less: Interest Expense	20,447,457	14,694,372	5,753,085
G-OTX	Less: Idaho ITC Deferral & Amortization	(121)	0	(121)
G-SCM	Schedule M Adjustments	(43,115,089)	(31,292,643)	(11,822,446)
	Taxable Net Operating Income	(21,446,612)	(18,578,887)	(2,867,725)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,503,788)	(3,901,566)	(602,222)
G-DTE	Deferred FIT	7,391,238	5,468,120	1,923,118
G-DTE	Customer Tax Credit Amortization	(11,353,098)	(10,272,508)	(1,080,590)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(8,465,648)	(8,705,954)	240,306
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended August 31, 2023  
Ending Balance Basis

Report ID:  
**G-SCM-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,337,997	15,445,789	41,783,786	19,090,820	11,054,214	30,145,034	7,247,177	4,391,575	11,638,752
12	997001	Contributions In Aid of Construction	0	2,098,311	2,098,311	0	1,490,850	1,490,850	0	607,461	607,461
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(69,436)	(69,436)	0	(49,334)	(49,334)	0	(20,102)	(20,102)
99	997010	Deferred Gas Credit and Refunds	(46,745,754)	0	(46,745,754)	(33,814,882)	0	(33,814,882)	(12,930,872)	0	(12,930,872)
12	997016	Redemption Expense Amortization	0	27,925	27,925	0	19,841	19,841	0	8,084	8,084
99	997018	DSM Tariff Rider	3,225,176	0	3,225,176	1,402,464	0	1,402,464	1,822,712	0	1,822,712
12	997020	FAS87 Current Pension Accrual	0	(446,086)	(446,086)	0	(316,944)	(316,944)	0	(129,142)	(129,142)
12	997027	Customer Uncollectibles	(388,036)	(875,709)	(1,263,745)	(475,906)	(622,191)	(1,098,097)	87,870	(253,518)	(165,648)
99	997031	Decoupling Mechanism	5,309,794	0	5,309,794	4,821,047	0	4,821,047	488,747	0	488,747
12	997032	Interest Rate Swaps	0	2,828,545	2,828,545	0	2,009,681	2,009,681	0	818,864	818,864
12	997035	Leases	0	(495)	(495)	0	(355)	(355)	0	(140)	(140)
12	997048	AFUDC	0	(329,710)	(329,710)	0	(234,259)	(234,259)	0	(95,451)	(95,451)
12	997049	Tax Depreciation	0	(39,711,232)	(39,711,232)	0	(28,214,830)	(28,214,830)	0	(11,496,402)	(11,496,402)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	79,930	0	79,930	53,782	0	53,782	26,148	0	26,148
12	997080	Book Transportation Depreciation	0	7,645,162	7,645,162	0	5,431,888	5,431,888	0	2,213,274	2,213,274
12	997081	Deferred Compensation	0	(17,226)	(17,226)	0	(12,239)	(12,239)	0	(4,987)	(4,987)
4	997082	Meal Disallowances	0	153,202	153,202	0	109,916	109,916	0	43,286	43,286
12	997083	Paid Time Off	0	190,949	190,949	0	135,669	135,669	0	55,280	55,280
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(45,346)	0	(45,346)	(45,346)	0	(45,346)	0	0	0
12	997101	Repairs 481 (a)	0	(5,886,491)	(5,886,491)	0	(4,182,352)	(4,182,352)	0	(1,704,139)	(1,704,139)
99	997105	WA Nat Gas Line Extension	1,939,892	0	1,939,892	1,939,892	0	1,939,892	0	0	0
99	997107	MDM System	(2,959,760)	0	(2,959,760)	(2,959,760)	0	(2,959,760)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(21,647)	0	(21,647)	(21,647)	0	(21,647)	0	0	0
99	997109	Tax Reform Amortization	(19,148)	0	(19,148)	(19,148)	0	(19,148)	0	0	0
99	997110	FISERVE	158,334	31,015	189,349	0	22,036	22,036	158,334	8,979	167,313
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,505)	(32,505)	0	(13,245)	(13,245)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(325,237)	(325,237)	0	(132,521)	(132,521)
12	997115	AFUDC Equity DFIR Deferral	(50,012)	0	(50,012)	(30,267)	0	(30,267)	(19,745)	0	(19,745)
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	1,906,818	1,906,818	0	1,354,794	1,354,794	0	552,024	552,024
12	997120	Transportation Tax Disallowance	0	15,659	15,659	0	11,126	11,126	0	4,533	4,533
12	997122	Regulatory Fees	(371,555)	0	(371,555)	(371,555)	0	(371,555)	0	0	0
12	997125	COVID-19	253,658	0	253,658	253,658	0	253,658	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,364)	(136,364)	0	(55,563)	(55,563)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(295,064)	(295,064)	0	(120,227)	(120,227)
12	997128	Meters Expensed	0	(4,533,956)	(4,533,956)	0	(3,221,376)	(3,221,376)	0	(1,312,580)	(1,312,580)
12	997129	Mixed Service Costs (IDD#5)	0	(7,233,333)	(7,233,333)	0	(5,139,283)	(5,139,283)	0	(2,094,050)	(2,094,050)
12	997138	Intervenor Funding	(37,488)	0	(37,488)	(37,488)	0	(37,488)	0	0	0
12	997139	Pension Settlement	0	89,430	89,430	0	63,540	63,540	0	25,890	25,890
12	997140	Insurance Balancing	10,265	0	10,265	10,265	0	10,265	0	0	0
12	997141	CCA	(9,794)	0	(9,794)	(9,794)	0	(9,794)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(13,333,494)</b>	<b>(29,781,595)</b>	<b>(43,115,089)</b>	<b>(29,304,685)</b>	<b>(32,132,992)</b>	<b>(31,292,643)</b>	<b>(3,119,629)</b>	<b>(8,702,817)</b>	<b>(11,822,446)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.242%	34.758%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.074%	32.926%
G-ALL	11	Book Depreciation	100.000%	71.520%	28.480%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.050%	28.950%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended August 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(134,114)	(95,288)	(38,826)
99	410100	Deferred Federal Income Tax Exp	9,552,591	6,935,598	2,616,993
		<b>SUBTOTAL</b>	<b>9,418,477</b>	<b>6,840,310</b>	<b>2,578,167</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,048,744)	(1,455,657)	(593,087)
99	411100	Deferred Federal Income Tax Exp	(1,238,497)	(798,534)	(439,963)
		<b>SUBTOTAL</b>	<b>(3,287,241)</b>	<b>(2,254,191)</b>	<b>(1,033,050)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,260,002	882,001	378,001
		<b>SUBTOTAL</b>	<b>1,260,002</b>	<b>882,001</b>	<b>378,001</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,391,238</b>	<b>5,468,120</b>	<b>1,923,118</b>
99	411193	Customer Tax Credit Amortization	(11,353,098)	(10,272,508)	(1,080,590)
		<b>SUBTOTAL</b>	<b>(11,353,098)</b>	<b>(10,272,508)</b>	<b>(1,080,590)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.050%	28.950%
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-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	219,334	219,334	0	150,134	150,134	0	69,200	69,200
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>219,334</b>	<b>219,334</b>	<b>0</b>	<b>150,134</b>	<b>150,134</b>	<b>0</b>	<b>69,200</b>	<b>69,200</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	9,626,530	0	9,626,530	9,626,530	0	9,626,530	0	0	0
99	408120	Municipal Occupation & License Tax	10,595,644	0	10,595,644	8,778,456	0	8,778,456	1,817,188	0	1,817,188
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	3,341,175	0	3,341,175	2,626,114	0	2,626,114	715,061	0	715,061
99	409100	State Income Tax	35	0	35	27	0	27	8	0	8
99	411410	State Income Tax-ITC Deferred	5,071	0	5,071	0	0	0	5,071	0	5,071
99	411420	State Income Tax-ITC Amortization	(5,192)	0	(5,192)	0	0	0	(5,192)	0	(5,192)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>23,563,263</b>	<b>0</b>	<b>23,563,263</b>	<b>21,031,127</b>	<b>0</b>	<b>21,031,127</b>	<b>2,532,136</b>	<b>0</b>	<b>2,532,136</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	609,488	1,016,865	1,626,353	442,328	729,560	1,171,888	167,160	287,305	454,465
		<b>TOTAL A&amp;G TAX</b>	<b>609,488</b>	<b>1,016,865</b>	<b>1,626,353</b>	<b>442,328</b>	<b>729,560</b>	<b>1,171,888</b>	<b>167,160</b>	<b>287,305</b>	<b>454,465</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>24,172,751</b>	<b>1,236,199</b>	<b>25,408,950</b>	<b>21,473,455</b>	<b>879,694</b>	<b>22,353,149</b>	<b>2,699,296</b>	<b>356,505</b>	<b>3,055,801</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended August 31, 2023  
 Ending Balance Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,330,514	61,476,804	65,807,318	4,330,514	44,107,147	48,437,661	0	17,369,657	17,369,657
TOTAL INTANGIBLE PLANT			6,124,625	62,809,713	68,934,338	5,353,108	45,063,456	50,416,564	771,517	17,746,257	18,517,774
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	3,072,391	3,072,391	0	2,103,052	2,103,052	0	969,339	969,339
1	352XXX	Wells	0	23,693,538	23,693,538	0	16,218,227	16,218,227	0	7,475,311	7,475,311
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	15,588,167	15,588,167	0	10,670,100	10,670,100	0	4,918,067	4,918,067
1	355000	Measuring & Regulating Equipment	0	2,196,767	2,196,767	0	1,503,687	1,503,687	0	693,080	693,080
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,210,640	3,210,640	0	2,197,683	2,197,683	0	1,012,957	1,012,957
TOTAL UNDERGROUND STORAGE PLANT			0	51,657,438	51,657,438	0	35,386,302	35,386,302	0	16,271,136	16,271,136
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	706,697	0	706,697	521,065	0	521,065	185,632	0	185,632
6	375000	Structures & Improvements	1,601,693	0	1,601,693	952,198	0	952,198	649,495	0	649,495
6	376000	Mains	494,530,800	2,518,937	497,049,737	338,645,447	1,689,552	340,334,999	155,885,353	829,385	156,714,738
6	378000	Measuring & Reg Station Equip-General	7,575,128	0	7,575,128	4,876,160	0	4,876,160	2,698,968	0	2,698,968
6	379000	Measuring & Reg Station Equip-City Gate	6,838,094	0	6,838,094	1,954,262	0	1,954,262	4,883,832	0	4,883,832
6	380000	Services	349,744,371	0	349,744,371	239,839,004	0	239,839,004	109,905,367	0	109,905,367
6	381XXX	Meters	124,828,299	0	124,828,299	88,331,697	0	88,331,697	36,496,602	0	36,496,602
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	4,160,404	0	4,160,404	3,087,307	0	3,087,307	1,073,097	0	1,073,097
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			990,074,081	2,518,937	992,593,018	678,271,065	1,689,552	679,960,617	311,803,016	829,385	312,632,401
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,968,617	5,240,710	99,936	775,253	875,189
4	390XXX	Structures & Improvements	29,701,353	29,776,711	59,478,064	27,838,425	21,363,599	49,202,024	1,862,928	8,413,112	10,276,040
4	391XXX	Office Furniture & Equipment	1,476,787	15,656,227	17,133,014	1,474,529	11,232,717	12,707,246	2,258	4,423,510	4,425,768
4	392XXX	Transportation Equipment	14,104,547	5,577,713	19,682,260	10,457,133	4,001,786	14,458,919	3,647,414	1,575,927	5,223,341
4	393000	Stores Equipment	422,444	1,141,535	1,563,979	367,423	819,006	1,186,429	55,021	322,529	377,550
4	394000	Tools, Shop & Garage Equipment	3,559,515	7,929,685	11,489,200	2,781,165	5,689,232	8,470,397	778,350	2,240,453	3,018,803
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	380,162	490,493	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,680,944	1,074,574	4,755,518	2,740,325	770,964	3,511,289	940,619	303,610	1,244,229
4	397XXX	Communications Equipment	4,784,060	21,708,603	26,492,663	3,648,489	15,575,054	19,223,543	1,135,571	6,133,549	7,269,120
4	398000	Miscellaneous Equipment	1,960	185,220	187,180	0	132,888	132,888	1,960	52,332	54,292
TOTAL GENERAL PLANT			61,213,970	86,324,010	147,537,980	52,689,913	61,934,025	114,623,938	8,524,057	24,389,985	32,914,042

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

Report ID: <b>G-PLT-12E</b>
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,057,412,676	203,310,098	1,260,722,774	736,314,086	144,073,335	880,387,421	321,098,590	59,236,763	380,335,353
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,715,053)	(19,715,053)	0	(13,494,954)	(13,494,954)	0	(6,220,099)	(6,220,099)
G-ADEP		Distribution Plant	(303,295,228)	(2,061,790)	(305,357,018)	(197,335,755)	(1,382,925)	(198,718,680)	(105,959,473)	(678,865)	(106,638,338)
G-ADEP		General Plant	(20,578,096)	(31,423,332)	(52,001,428)	(16,386,165)	(22,544,984)	(38,931,149)	(4,191,931)	(8,878,348)	(13,070,279)
		TOTAL ACCUMULATED DEPRECIATION	(323,873,324)	(53,200,175)	(377,073,499)	(213,721,920)	(37,422,863)	(251,144,783)	(110,151,404)	(15,777,312)	(125,928,716)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(502,088)	(1,134,801)	(1,636,889)	(332,176)	(814,174)	(1,146,350)	(169,912)	(320,627)	(490,539)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,123,351)	(33,768,096)	(37,891,447)	(4,123,351)	(24,227,259)	(28,350,610)	0	(9,540,837)	(9,540,837)
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	(4,625,439)	(34,902,897)	(39,528,336)	(4,455,527)	(25,041,433)	(29,496,960)	(169,912)	(9,861,464)	(10,031,376)
		TOTAL ACCUMULATED DEPR/AMORT	(328,498,763)	(88,103,072)	(416,601,835)	(218,177,447)	(62,464,296)	(280,641,743)	(110,321,316)	(25,638,776)	(135,960,092)
		NET GAS UTILITY PLANT before DFIT	728,913,913	115,207,026	844,120,939	518,136,639	81,609,039	599,745,678	210,777,274	33,597,987	244,375,261
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,981,968)	(101,981,968)	0	(72,458,188)	(72,458,188)	0	(29,523,780)	(29,523,780)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,607,424)	(14,607,424)	0	(10,478,923)	(10,478,923)	0	(4,128,501)	(4,128,501)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,348,336)	(1,348,336)	0	(967,377)	(967,377)	0	(380,959)	(380,959)
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	(273,353)	(273,353)	0	(194,217)	(194,217)	0	(79,136)	(79,136)
		TOTAL ACCUMULATED DFIT	0	(118,212,568)	(118,212,568)	0	(84,099,772)	(84,099,772)	0	(34,112,796)	(34,112,796)
		NET GAS UTILITY PLANT	728,913,913	(3,005,542)	725,908,371	518,136,639	(2,490,733)	515,645,906	210,777,274	(514,809)	210,262,465

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.074%	32.926%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.050%	28.950%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	728,913,913	(3,005,542)	725,908,371	518,136,639	(2,490,733)	515,645,906	210,777,274	(514,809)	210,262,465
	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	1,445,538	2,148,403	3,593,941	924,068	1,541,393	2,465,461	521,470	607,010	1,128,480
4	182318 Accumulated Amortization - AFUDC	(326,227)	(929,555)	(1,255,782)	(242,253)	(666,909)	(909,162)	(83,974)	(262,646)	(346,620)
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	15,281,015	15,281,015	0	10,459,855	10,459,855	0	4,821,160	4,821,160
1	164115 Gas Inventory--Clay Basin	0	48,662	48,662	0	34,913	34,913	0	13,749	13,749
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,180,558	0	3,180,558	3,180,558	0	3,180,558	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,548,483	0	7,548,483	7,548,483	0	7,548,483	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,253,099)	0	(2,253,099)	(2,253,099)	0	(2,253,099)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(20,332,478)	0	(20,332,478)	(9,810,608)	0	(9,810,608)	(10,521,870)	0	(10,521,870)
99	190393 ADFIT-Customer Tax Credit	4,269,821	0	4,269,821	2,060,228	0	2,060,228	2,209,593	0	2,209,593
99	235199 Customer Deposits	(2,265)	0	(2,265)	(2,265)	0	(2,265)	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	3,100,040	0	3,100,040	3,100,040	0	3,100,040	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(651,008)	0	(651,008)	(651,008)	0	(651,008)	0	0	0
C-WKC	Working Capital	17,137,589	0	17,137,589	12,484,219	0	12,484,219	4,653,370	0	4,653,370
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,116,952	22,279,589	35,396,541	16,338,363	15,292,165	31,630,528	(3,221,411)	6,987,424	3,766,013
	NET RATE BASE	742,030,865	19,274,047	761,304,912	534,475,002	12,801,432	547,276,434	207,555,863	6,472,615	214,028,478

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-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	4,156,498	4,156,498												
Steam (ED-ID)	4,352,886	4,352,886												
Steam (ED-WA)	11,413,528	11,413,528												
Hydro (ED-AN)	16,533,925	16,533,925												
Other (ED-AN)	11,002,331	11,002,331												
<b>Total Electric Production</b>	<b>47,459,168</b>	<b>47,459,168</b>												
<b>Electric Transmission</b>														
ED-AN	19,795,230	19,795,230												
ED-ID	276,337	276,337												
ED-WA	521,346	521,346												
<b>Total Electric Transmission</b>	<b>20,592,913</b>	<b>20,592,913</b>												
<b>Electric Distribution</b>														
ED-AN	85,648	85,648												
ED-ID	20,214,796	20,214,796												
ED-WA	38,898,604	38,898,604												
<b>Total Electric Distribution</b>	<b>59,199,048</b>	<b>59,199,048</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	753,606		753,606			753,606	753,606		515,843	515,843		237,763	237,763	
GD-OR	128,458			128,458										
<b>Total Gas Underground Storage</b>	<b>882,064</b>		<b>753,606</b>	<b>128,458</b>		<b>753,606</b>	<b>753,606</b>		<b>515,843</b>	<b>515,843</b>		<b>237,763</b>	<b>237,763</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,432		57,432				57,432		38,522	38,522		18,910	18,910	
GD-ID	7,082,315		7,082,315			7,082,315	7,082,315				7,082,315		7,082,315	
GD-WA	16,604,985		16,604,985			16,604,985	16,604,985	16,604,985		16,604,985				
GD-OR	10,772,953			10,772,953										
<b>Total Gas Distribution</b>	<b>34,517,685</b>		<b>23,744,732</b>	<b>10,772,953</b>		<b>23,687,300</b>	<b>57,432</b>	<b>23,744,732</b>	<b>16,604,985</b>	<b>38,522</b>	<b>16,643,507</b>	<b>7,082,315</b>	<b>18,910</b>	<b>7,101,225</b>
<b>General Plant</b>														
ED-AN	2,866,413	2,866,413												
ED-ID	519,905	519,905												
ED-WA	1,380,006	1,380,006												
7,4 CD-AA	21,964,256	15,399,579	4,548,358	2,016,319		4,548,358	4,548,358		3,263,265	3,263,265		1,285,093	1,285,093	
9,4 CD-AN	730,068	563,196	166,872			166,872	166,872		119,724	119,724		47,148	47,148	
9 CD-ID	480,605	370,753	109,852			109,852	109,852				109,852		109,852	
9 CD-WA	2,247,046	1,733,439	513,607			513,607	513,607	513,607		513,607				
8,4 GD-AA	357,743		246,968	110,775		246,968	246,968		177,190	177,190		69,778	69,778	
4 GD-AN	29,758		29,758			29,758	29,758		21,350	21,350		8,408	8,408	
GD-ID	40,215		40,215			40,215	40,215				40,215		40,215	
GD-WA	1,093,801		1,093,801			1,093,801	1,093,801	1,093,801		1,093,801				
GD-OR	199,192			199,192										
<b>Total General Plant</b>	<b>31,909,008</b>	<b>22,833,291</b>	<b>6,749,431</b>	<b>2,326,286</b>		<b>1,757,475</b>	<b>4,991,956</b>	<b>6,749,431</b>	<b>1,607,408</b>	<b>3,581,529</b>	<b>5,188,937</b>	<b>150,067</b>	<b>1,410,427</b>	<b>1,560,494</b>
<b>Total Depreciation Expense</b>	<b>194,559,886</b>	<b>150,084,420</b>	<b>31,247,769</b>	<b>13,227,697</b>		<b>25,444,775</b>	<b>5,802,994</b>	<b>31,247,769</b>	<b>18,212,393</b>	<b>4,135,894</b>	<b>22,348,287</b>	<b>7,232,382</b>	<b>1,667,100</b>	<b>8,899,482</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand		68.450%	31.550%				
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio		71.746%	28.254%				
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased		67.074%	32.926%				

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	261,545	261,545											
<b>Total Production/Transmission</b>		<b>1,179,945</b>	<b>1,179,945</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	109,314	109,314											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
<b>Total Distribution</b>		<b>115,180</b>	<b>115,180</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271
9,4	CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628
	GD-ID	14,795		14,795			14,795	14,795				14,795		14,795
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
	GD-OR	7,093			7,093									
<b>Total General Plant - 303000</b>		<b>471,311</b>	<b>298,353</b>	<b>127,783</b>	<b>45,175</b>		<b>39,657</b>	<b>88,126</b>	<b>127,783</b>	<b>24,862</b>	<b>63,227</b>	<b>88,089</b>	<b>14,795</b>	<b>24,899</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	45,724,165	32,058,127	9,468,560	4,197,478		9,468,560	9,468,560		6,793,313	6,793,313		2,675,247	2,675,247
9,4	CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756
9,4	CD-ID	0	0	0			0	0				0		0
9,4	CD-WA	3,734,370	2,880,805	853,565			853,565	853,565	853,565		853,565			0
	ED-AN	6,857,498	6,857,498											
	ED-ID	0	0											
	ED-WA	1,182,864	1,182,864											
8,4	GD-AA	84,968		58,658	26,310		58,658	58,658		42,085	42,085		16,573	16,573
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	59,616			59,616									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>57,763,578</b>	<b>43,071,940</b>	<b>10,408,234</b>	<b>4,283,404</b>		<b>853,565</b>	<b>9,554,669</b>	<b>10,408,234</b>	<b>853,565</b>	<b>6,855,093</b>	<b>7,708,658</b>	<b>0</b>	<b>2,699,576</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	422,431	422,431											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>59,952,445</b>	<b>45,087,849</b>	<b>10,536,017</b>	<b>4,328,579</b>		<b>893,222</b>	<b>9,642,795</b>	<b>10,536,017</b>	<b>878,427</b>	<b>6,918,320</b>	<b>7,796,747</b>	<b>14,795</b>	<b>2,724,475</b>

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
Service -																			
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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(80,630,295)	(80,630,295)												
Steam (ED-ID)	(98,610,901)	(98,610,901)												
Steam (ED-WA)	(193,478,293)	(193,478,293)												
Hydro (ED-AN)	(198,791,758)	(198,791,758)												
Other (ED-AN)	(176,681,458)	(176,681,458)												
<b>Total Electric Production</b>	<b>(748,192,705)</b>	<b>(748,192,705)</b>												
<b>Electric Transmission</b>														
ED-AN	(252,638,157)	(252,638,157)												
ED-ID	(10,782,167)	(10,782,167)												
ED-WA	(17,068,683)	(17,068,683)												
<b>Total Electric Transmission</b>	<b>(280,489,007)</b>	<b>(280,489,007)</b>												
<b>Electric Distribution</b>														
ED-AN	(548,471)	(548,471)												
ED-ID	(289,759,350)	(289,759,350)												
ED-WA	(480,771,981)	(480,771,981)												
<b>Total Electric Distribution</b>	<b>(771,079,802)</b>	<b>(771,079,802)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(19,715,053)		(19,715,053)			(19,715,053)	(19,715,053)		(13,494,954)	(13,494,954)		(6,220,099)	(6,220,099)	
GD-OR	(1,729,287)			(1,729,287)										
<b>Total Gas Underground Storage</b>	<b>(21,444,340)</b>		<b>(19,715,053)</b>	<b>(1,729,287)</b>		<b>(19,715,053)</b>	<b>(19,715,053)</b>		<b>(13,494,954)</b>	<b>(13,494,954)</b>		<b>(6,220,099)</b>	<b>(6,220,099)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(2,061,790)		(2,061,790)			(2,061,790)	(2,061,790)		(1,382,925)	(1,382,925)		(678,865)	(678,865)	
GD-ID	(105,959,473)		(105,959,473)		(105,959,473)	(105,959,473)					(105,959,473)		(105,959,473)	
GD-WA	(197,335,755)		(197,335,755)		(197,335,755)	(197,335,755)		(197,335,755)		(197,335,755)				
GD-OR	(146,613,967)			(146,613,967)										
<b>Total Gas Distribution</b>	<b>(451,970,985)</b>		<b>(305,357,018)</b>	<b>(146,613,967)</b>		<b>(303,295,228)</b>	<b>(2,061,790)</b>	<b>(305,357,018)</b>	<b>(197,335,755)</b>	<b>(1,382,925)</b>	<b>(198,718,680)</b>	<b>(105,959,473)</b>	<b>(678,865)</b>	<b>(106,638,338)</b>
<b>General Plant</b>														
ED-AN	(36,361,182)	(36,361,182)												
ED-ID	(13,431,177)	(13,431,177)												
ED-WA	(26,871,082)	(26,871,082)												
7,4 CD-AA	(113,132,717)	(79,319,611)	(23,427,523)	(10,385,583)		(23,427,523)	(23,427,523)		(16,808,311)	(16,808,311)		(6,619,212)	(6,619,212)	
9,4 CD-AN	(9,017,499)	(6,956,369)	(2,061,130)			(2,061,130)	(2,061,130)		(1,478,778)	(1,478,778)		(582,352)	(582,352)	
9 CD-ID	(7,581,331)	(5,848,466)	(1,732,865)			(1,732,865)	(1,732,865)				(1,732,865)		(1,732,865)	
9 CD-WA	(13,137,831)	(10,134,917)	(3,002,914)			(3,002,914)	(3,002,914)	(3,002,914)		(3,002,914)				
8,4 GD-AA	(2,710,399)		(1,871,124)	(839,275)		(1,871,124)	(1,871,124)		(1,342,457)	(1,342,457)		(528,667)	(528,667)	
4 GD-AN	(4,063,555)		(4,063,555)			(4,063,555)	(4,063,555)		(2,915,438)	(2,915,438)		(1,148,117)	(1,148,117)	
GD-ID	(2,459,066)		(2,459,066)			(2,459,066)	(2,459,066)				(2,459,066)		(2,459,066)	
GD-WA	(13,383,251)		(13,383,251)			(13,383,251)	(13,383,251)	(13,383,251)		(13,383,251)				
GD-OR	(5,790,868)			(5,790,868)										
<b>Total General Plant</b>	<b>(247,939,958)</b>	<b>(178,922,804)</b>	<b>(52,001,428)</b>	<b>(17,015,726)</b>		<b>(20,578,096)</b>	<b>(31,423,332)</b>	<b>(52,001,428)</b>	<b>(16,386,165)</b>	<b>(22,544,984)</b>	<b>(38,931,149)</b>	<b>(4,191,931)</b>	<b>(8,878,348)</b>	<b>(13,070,279)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,521,116,797)</b>	<b>(1,978,684,318)</b>	<b>(377,073,499)</b>	<b>(165,358,980)</b>		<b>(323,873,324)</b>	<b>(53,200,175)</b>	<b>(377,073,499)</b>	<b>(213,721,920)</b>	<b>(37,422,863)</b>	<b>(251,144,783)</b>	<b>(110,151,404)</b>	<b>(15,777,312)</b>	<b>(125,928,716)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6 Actual Therms Purchased	67.074%	32.926%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended August 31, 2023
Ending Balance Basis

Report ID:
<b>G-AAAMT-12E</b>

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,264,020)	(16,264,020)											
Misc Intangible Plt (303000)	ED-AN	(2,994,233)	(2,994,233)											
<b>Total Production/Transmission</b>		<b>(19,258,253)</b>	<b>(19,258,253)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(466,586)	(466,586)											
Misc Intangible Plt (303000)	ED-WA	(70,048)	(70,048)											
<b>Total Distribution</b>		<b>(536,634)</b>	<b>(536,634)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,312,345)	(3,724,591)	(1,100,081)	(487,673)		(1,100,081)	(1,100,081)		(789,264)	(789,264)		(310,817)	(310,817)
9,4	CD-AN	(151,900)	(117,180)	(34,720)			(34,720)	(34,720)		(24,910)	(24,910)		(9,810)	(9,810)
	GD-ID	(169,912)		(169,912)			(169,912)	(169,912)					(169,912)	(169,912)
	GD-WA	(332,176)		(332,176)			(332,176)	(332,176)		(332,176)			(332,176)	
	GD-OR	(133,405)			(133,405)									
<b>Total General Plant - 303000</b>		<b>(6,099,738)</b>	<b>(3,841,771)</b>	<b>(1,636,889)</b>	<b>(621,078)</b>		<b>(502,088)</b>	<b>(1,134,801)</b>	<b>(1,636,889)</b>	<b>(332,176)</b>	<b>(814,174)</b>	<b>(1,146,350)</b>	<b>(169,912)</b>	<b>(320,627)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(161,559,954)	(113,272,915)	(33,455,835)	(14,831,204)		(33,455,835)	(33,455,835)		(24,003,224)	(24,003,224)		(9,452,611)	(9,452,611)
9,4	CD-AN	(473,326)	(365,138)	(108,188)			(108,188)	(108,188)		(77,621)	(77,621)		(30,567)	(30,567)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(18,039,773)	(13,916,422)	(4,123,351)			(4,123,351)	(4,123,351)		(4,123,351)			0	0
	ED-AN	(13,292,813)	(13,292,813)											
	ED-ID	0	0											
	ED-WA	(2,884,432)	(2,884,432)											
8,4	GD-AA	(295,608)		(204,073)	(91,535)		(204,073)	(204,073)		(146,414)	(146,414)		(57,659)	(57,659)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(59,616)			(59,616)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(196,605,522)</b>	<b>(143,731,720)</b>	<b>(37,891,447)</b>	<b>(14,982,355)</b>		<b>(4,123,351)</b>	<b>(33,768,096)</b>	<b>(37,891,447)</b>	<b>(4,123,351)</b>	<b>(24,227,259)</b>	<b>(28,350,610)</b>	<b>0</b>	<b>(9,540,837)</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	(1,441,426)	(1,441,426)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,441,426)</b>	<b>(1,441,426)</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>(223,941,573)</b>	<b>(168,809,804)</b>	<b>(39,528,336)</b>	<b>(15,603,433)</b>		<b>(4,625,439)</b>	<b>(34,902,897)</b>	<b>(39,528,336)</b>	<b>(4,455,527)</b>	<b>(25,041,433)</b>	<b>(29,496,960)</b>	<b>(169,912)</b>	<b>(9,861,464)</b>

<b>Allocation Ratios:</b>														
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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 Ratic		71.746%	28.254%				
9	Elec/Gas North 4-Factor		77.144%	22.856%	0.000%									



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001	
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	
		<b>TOTAL ACCOUNT</b>	<b>19,264,576</b>	<b>800,859</b>	<b>699,567</b>	<b>9,688,733</b>	<b>11,189,159</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,743,870</b>	<b>6,115,899</b>	<b>845,517</b>	<b>1,114,001</b>	<b>1,959,518</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,789,826	8,515,822	3,115,965	9,158,039	20,789,826	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0	
99		GD-OR / AS	4,294,690	0	0	0	0	0	0	0	0	4,294,690	0	4,294,690	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	131,393,235	0	0	92,122,425	92,122,425	0	0	27,208,911	27,208,911	0	12,061,899	12,061,899	
9		CD-WA / ID / AN	31,581,366	9,408,986	6,287,432	8,666,395	24,362,813	2,787,825	1,862,928	2,567,800	7,218,553	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>213,109,717</b>	<b>17,924,808</b>	<b>9,403,397</b>	<b>109,946,859</b>	<b>137,275,064</b>	<b>27,838,425</b>	<b>1,862,928</b>	<b>29,776,711</b>	<b>59,478,064</b>	<b>4,294,690</b>	<b>12,061,899</b>	<b>16,356,589</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,726,483	1,314,167	7,798	2,404,518	3,726,483	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847	
7		CD-AA	74,681,631	0	0	52,360,785	52,360,785	0	0	15,465,072	15,465,072	0	6,855,774	6,855,774	
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	
		<b>TOTAL ACCOUNT</b>	<b>84,585,922</b>	<b>5,503,947</b>	<b>15,420</b>	<b>55,012,811</b>	<b>60,532,178</b>	<b>1,474,529</b>	<b>2,258</b>	<b>15,656,227</b>	<b>17,133,014</b>	<b>12,109</b>	<b>6,908,621</b>	<b>6,920,730</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	62,500,056	25,785,991	12,256,063	24,458,002	62,500,056	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,358,677	0	0	0	0	9,976,382	3,412,261	2,970,034	16,358,677	0	0	0	
99		GD-OR / AS	4,848,974	0	0	0	0	0	0	0	0	4,848,974	0	4,848,974	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,587,801	0	0	5,319,959	5,319,959	0	0	1,571,282	1,571,282	0	696,560	696,560	
9		CD-WA / ID / AN	7,372,828	1,622,546	793,649	3,271,426	5,687,621	480,751	235,153	969,303	1,685,207	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,765,523</b>	<b>27,408,537</b>	<b>13,049,712</b>	<b>33,049,387</b>	<b>73,507,636</b>	<b>10,457,133</b>	<b>3,647,414</b>	<b>5,577,712</b>	<b>19,682,259</b>	<b>4,848,974</b>	<b>726,654</b>	<b>5,575,628</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
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For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	393000	Stores Equipment														
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	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	0	20,792	
8		GD-AA	0	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	0	1,150	
9		CD-WA / ID / AN	5,858,301	489,613	185,696	3,843,960	4,519,269	145,069	55,021	1,138,942	1,339,032	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,586,752</b>	<b>548,479</b>	<b>185,696</b>	<b>4,266,657</b>	<b>5,000,832</b>	<b>367,422</b>	<b>55,021</b>	<b>1,141,535</b>	<b>1,563,978</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>		
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	8,542,403	1,549,551	474,945	6,517,907	8,542,403	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,767,816	0	0	0	0	2,773,950	556,725	437,141	3,767,816	0	0	0	0	
99		GD-OR / AS	1,227,562	0	0	0	0	0	0	0	0	1,227,562	0	0	1,227,562	
8		GD-AA	5,763,982	0	0	0	0	0	0	3,979,165	3,979,165	0	1,784,817	0	1,784,817	
7		CD-AA	15,836,296	0	0	11,103,144	11,103,144	0	0	3,279,380	3,279,380	0	1,453,772	0	1,453,772	
9		CD-WA / ID / AN	2,024,929	24,351	747,989	789,751	1,562,091	7,215	221,625	233,998	462,838	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,162,988</b>	<b>1,573,902</b>	<b>1,222,934</b>	<b>18,410,802</b>	<b>21,207,638</b>	<b>2,781,165</b>	<b>778,350</b>	<b>7,929,684</b>	<b>11,489,199</b>	<b>1,227,562</b>	<b>3,238,589</b>	<b>4,466,151</b>		
	394100	Electric Charging Stations														
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	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	0	0
8		GD-AA	0	0	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	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	3,251,805	397,207	15,791	2,838,807	3,251,805	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	0	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	0	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,033,413</b>	<b>397,207</b>	<b>15,791</b>	<b>3,767,967</b>	<b>4,180,965</b>	<b>110,331</b>	<b>0</b>	<b>529,872</b>	<b>640,203</b>	<b>18,586</b>	<b>193,659</b>	<b>212,245</b>		

<b>RESULTS OF OPERATIONS</b>	Report ID:
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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	25,398,005	12,542,856	7,583,364	5,271,785	25,398,005	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,333,662	0	0	0	0	2,666,249	846,824	820,589	4,333,662	0	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	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	0	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	0	
		<b>TOTAL ACCOUNT</b>	<b>31,670,821</b>	<b>12,792,864</b>	<b>7,899,925</b>	<b>6,130,166</b>	<b>26,822,955</b>	<b>2,740,325</b>	<b>940,619</b>	<b>1,074,574</b>	<b>4,755,518</b>	<b>43,834</b>	<b>48,514</b>	<b>0</b>	<b>92,348</b>	
	397XXX	Communication Equipment														
99		ED-WA / ID / AN	42,827,873	12,814,697	6,504,905	23,508,271	42,827,873	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0	0	
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	0	742,178	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	0	75,337	
7		CD-AA	100,431,885	0	0	70,414,803	70,414,803	0	0	20,797,435	20,797,435	0	9,219,647	0	9,219,647	
9		CD-WA / ID / AN	20,290,435	10,303,468	2,861,499	2,487,683	15,652,650	3,052,855	847,845	737,085	4,637,785	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>165,425,151</b>	<b>23,118,165</b>	<b>9,366,404</b>	<b>96,410,757</b>	<b>128,895,326</b>	<b>3,648,489</b>	<b>1,135,571</b>	<b>21,708,603</b>	<b>26,492,663</b>	<b>742,178</b>	<b>9,294,984</b>	<b>0</b>	<b>10,037,162</b>	
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN	281,852	0	6,846	275,006	281,852	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	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	0	275	
7		CD-AA	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	0	80,953	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,190,972</b>	<b>0</b>	<b>13,460</b>	<b>900,012</b>	<b>913,472</b>	<b>0</b>	<b>1,960</b>	<b>185,220</b>	<b>187,180</b>	<b>9,092</b>	<b>81,228</b>	<b>0</b>	<b>90,320</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>662,912,622</b>	<b>90,068,768</b>	<b>41,872,306</b>	<b>337,700,938</b>	<b>469,642,012</b>	<b>52,689,912</b>	<b>8,524,057</b>	<b>86,324,008</b>	<b>147,537,977</b>	<b>12,063,334</b>	<b>33,669,299</b>	<b>0</b>	<b>45,732,633</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%

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For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH				OREGON GAS		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	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	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>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>
	303100	Misc Intangible Plant--Mainframe Software											
99		ED-WA / ID / AN	26,824,141	4,457,843	0	22,366,298	26,824,141	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	354,611	0	0	0	0	0	0	0	0	354,611	0
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176
7		CD-AA	120,035,818	0	0	84,159,513	84,159,513	0	0	24,857,017	24,857,017	0	11,019,288
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0
		<b>TOTAL ACCOUNT</b>	<b>148,597,444</b>	<b>4,737,629</b>	<b>0</b>	<b>106,988,508</b>	<b>111,726,137</b>	<b>82,899</b>	<b>0</b>	<b>25,284,333</b>	<b>25,367,232</b>	<b>354,611</b>	<b>11,149,464</b>
	30310X	Misc Intangible Plant--Term On-Premise Software											
99		ED-WA / ID / AN	3,860,039	0	0	3,860,039	3,860,039	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	29,058,877	0	0	20,373,760	20,373,760	0	0	6,017,512	6,017,512	0	2,667,605
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,918,916</b>	<b>0</b>	<b>0</b>	<b>24,233,799</b>	<b>24,233,799</b>	<b>0</b>	<b>0</b>	<b>6,017,512</b>	<b>6,017,512</b>	<b>0</b>	<b>2,667,605</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>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH				OREGON GAS			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	363,941	0	0	363,941	363,941	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	18,279,833	0	0	12,816,356	12,816,356	0	0	3,785,388	3,785,388	0	1,678,089	1,678,089
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,643,774</b>	<b>0</b>	<b>0</b>	<b>13,180,297</b>	<b>13,180,297</b>	<b>0</b>	<b>0</b>	<b>3,785,388</b>	<b>3,785,388</b>	<b>0</b>	<b>1,678,089</b>	<b>1,678,089</b>
	<b>TOTAL</b>		<b>376,560,452</b>	<b>21,172,687</b>	<b>0</b>	<b>257,907,804</b>	<b>279,080,491</b>	<b>5,353,108</b>	<b>771,517</b>	<b>62,809,712</b>	<b>68,934,337</b>	<b>780,562</b>	<b>27,765,062</b>	<b>28,545,624</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 ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(69,624,609)	(48,815,206)	(14,417,864)	(6,391,539)
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	(6,511,185)	(4,565,122)	(1,348,336)	(597,727)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(76,972,308)	(54,025,134)	(15,957,248)	(6,989,926)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended August 31, 2023  
 Ending Balance Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,536,840	6,536,840	0	0	0	0	6,536,840
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	5,736	5,736	0	0	0	0	5,736
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	86,286,024	37,297,739	0	123,583,763	73,801,805	32,644,369	12,484,219	4,653,370	0
<b>TOTAL</b>		<b>86,286,024</b>	<b>37,297,739</b>	<b>6,542,576</b>	<b>130,126,339</b>	<b>73,801,805</b>	<b>32,644,369</b>	<b>12,484,219</b>	<b>4,653,370</b>	<b>6,542,576</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	33.057%	28.254%	100.000%
99	Not Allocated						