

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	49,172,835	35,557,051	13,615,784
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>49,172,835</u>	<u>35,557,051</u>	<u>13,615,784</u>
G-APL	Gas Net Adjusted Rate Base	<u>737,670,968</u>	<u>528,567,553</u>	<u>209,103,415</u>
	RATE OF RETURN	<u>6.666%</u>	<u>6.727%</u>	<u>6.512%</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 May 31, 2023
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers - AMA Percent	06-01-2022 thru 05-31-2023	269,844 100.000%	176,518 65.415%	93,326 34.585%
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2022 thru 05-31-2023	13,848,466 100.000%	9,754,011 70.434%	4,094,455 29.566%
	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	06-01-2022 thru 05-31-2023	311,251,648 100.000%	208,753,548 67.069%	102,498,100 32.931%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2023
Average of Monthly Averages Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended May 31, 2023
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2023
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AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%	
11	Book Depreciation Percent	06-01-2022 thru 05-31-2023	30,733,777 100.000%	21,960,869 71.455%	8,772,908 28.545%	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2022 thru 05-31-2023	815,706,509 100.000%	579,846,578 71.085%	235,859,931 28.915%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2022 thru 05-31-2023	96,052,575 100.000%	76,407,746 79.548%	19,644,829 20.452%	
14	Net Allocated Schedule M's - AMA Percent	06-01-2022 thru 05-31-2023	-30,639,413 100.000%	-21,706,946 70.846%	-8,932,467 29.154%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	232,297,285	0	232,297,285	161,329,920	0	161,329,920	70,967,365	0	70,967,365
99 4812XX	Commercial - Firm & Interruptible	116,705,224	0	116,705,224	83,243,520	0	83,243,520	33,461,704	0	33,461,704
99 4813XX	Industrial-Firm	4,219,539	0	4,219,539	2,465,465	0	2,465,465	1,754,074	0	1,754,074
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	504,983	0	504,983	458,181	0	458,181	46,802	0	46,802
99 499XXX	Unbilled Revenue	(2,259,289)	0	(2,259,289)	(1,707,276)	0	(1,707,276)	(552,013)	0	(552,013)
	TOTAL SALES TO ULTIMATE CUSTOMERS	351,467,742	0	351,467,742	245,789,810	0	245,789,810	105,677,932	0	105,677,932
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	56,919,526	0	56,919,526	37,526,557	0	37,526,557	19,392,969	0	19,392,969
4 488000	Miscellaneous Service Revenues	8,145	0	8,145	3,165	0	3,165	4,980	0	4,980
99 4893XX	Transportation Revenues	5,776,037	0	5,776,037	5,234,218	0	5,234,218	541,819	0	541,819
99 493000	Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4 495XXX	Other Gas Revenues	189,943	421,955	611,898	(920,727)	302,736	(617,991)	1,110,670	119,219	1,229,889
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	62,893,442	421,955	63,315,397	41,843,004	302,736	42,145,740	21,050,438	119,219	21,169,657
	TOTAL GAS REVENUES	414,361,184	421,955	414,783,139	287,632,814	302,736	287,935,550	126,728,370	119,219	126,847,589
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	220,672,565	0	220,672,565	145,514,646	0	145,514,646	75,157,919	0	75,157,919
99 808XXX	Net Natural Gas Storage Transactions	4,338,445	0	4,338,445	3,236,908	0	3,236,908	1,101,537	0	1,101,537
99 811000	Gas Used for Products Extraction	(564,506)	0	(564,506)	(373,206)	0	(373,206)	(191,300)	0	(191,300)
10 813000	Other Gas Expenses	92,832	1,013,100	1,105,932	92,832	678,939	771,771	0	334,161	334,161
99 813010	Gas Technology Institute (GTI) Expenses	129,107	0	129,107	89,253	0	89,253	39,854	0	39,854
99 813100	CCA Emission Expense	29,273,500	0	29,273,500	29,273,500	0	29,273,500	0	0	0
99 407417	Regulatory Credits-CCA	(29,273,500)	0	(29,273,500)	(29,273,500)	0	(29,273,500)	0	0	0
	TOTAL PRODUCTION EXPENSES	224,668,443	1,013,100	225,681,543	148,560,433	678,939	149,239,372	76,108,010	334,161	76,442,171
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	852,957	852,957	0	583,849	583,849	0	269,108	269,108
1 837000	Other Equipment	0	2,188,793	2,188,793	0	1,498,229	1,498,229	0	690,564	690,564
	TOTAL UNDERGROUND STORAGE OPER EXP	0	3,041,750	3,041,750	0	2,082,078	2,082,078	0	959,672	959,672
G-DEPX	Depreciation Expense-Underground Storage	0	744,726	744,726	0	509,765	509,765	0	234,961	234,961
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	242,511	242,511	0	165,999	165,999	0	76,512	76,512
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	987,237	987,237	0	675,764	675,764	0	311,473	311,473
	TOTAL UNDERGROUND STORAGE EXPENSES	0	4,028,987	4,028,987	0	2,757,842	2,757,842	0	1,271,145	1,271,145

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	406,457	1,798,511	2,204,968	343,541	1,266,763	1,610,304	62,916	531,748	594,664
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,741,475	989,017	4,730,492	2,489,299	696,604	3,185,903	1,252,176	292,413	1,544,589
3	875000	Measuring & Reg Sta Exp-General	143,086	0	143,086	85,721	0	85,721	57,365	0	57,365
3	876000	Measuring & Reg Sta Exp-Industrial	18,461	0	18,461	5,239	0	5,239	13,222	0	13,222
3	877000	Measuring & Reg Sta Exp-City Gate	82,631	0	82,631	50,134	0	50,134	32,497	0	32,497
3	878000	Meter & House Regulator Expenses	659,422	79	659,501	390,083	56	390,139	269,339	23	269,362
3	879000	Customer Installation Expenses	2,067,881	97,528	2,165,409	1,335,205	68,693	1,403,898	732,676	28,835	761,511
3	880000	Other Expenses	2,044,126	661,563	2,705,689	1,674,964	465,965	2,140,929	369,162	195,598	564,760
3	881000	Rents	32	(2,316)	(2,284)	32	(1,631)	(1,599)	0	(685)	(685)
		MAINTENANCE									
3	885000	Supervision & Engineering	26,154	1	26,155	15,999	1	16,000	10,155	0	10,155
3	887000	Mains	1,175,253	0	1,175,253	943,769	0	943,769	231,484	0	231,484
3	889000	Measuring & Reg Sta Exp-General	227,693	26,372	254,065	175,014	18,575	193,589	52,679	7,797	60,476
3	890000	Measuring & Reg Sta Exp-Industrial	21,499	802	22,301	13,378	565	13,943	8,121	237	8,358
3	891000	Measuring & Reg Sta Exp-City Gate	220,150	5,652	225,802	87,490	3,981	91,471	132,660	1,671	134,331
3	892000	Services	1,594,417	0	1,594,417	1,162,432	0	1,162,432	431,985	0	431,985
3	893000	Meters & House Regulators	1,419,731	734,077	2,153,808	981,712	517,040	1,498,752	438,019	217,037	655,056
3	894000	Other Equipment	0	204,062	204,062	0	143,729	143,729	0	60,333	60,333
		TOTAL DISTRIBUTION OPERATING EXP	13,848,468	4,515,348	18,363,816	9,754,012	3,180,341	12,934,353	4,094,456	1,335,007	5,429,463
G-DEPX		Depreciation Expense-Distribution	23,280,802	57,432	23,338,234	16,294,330	38,519	16,332,849	6,986,472	18,913	7,005,385
G-OTX		Taxes Other Than FIT	24,464,001	0	24,464,001	21,356,359	0	21,356,359	3,107,642	0	3,107,642
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	47,744,803	57,432	47,802,235	37,650,689	38,519	37,689,208	10,094,114	18,913	10,113,027
		TOTAL DISTRIBUTION EXPENSES	61,593,271	4,572,780	66,166,051	47,404,701	3,218,860	50,623,561	14,188,570	1,353,920	15,542,490

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For Twelve Months 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	87,792	87,792	0	57,429	57,429	0	30,363	30,363
2	902000	Meter Reading Expenses	394,003	98,263	492,266	286,022	64,279	350,301	107,981	33,984	141,965
2	903XXX	Customer Records & Collection Expenses	560,642	4,867,966	5,428,608	291,807	3,184,380	3,476,187	268,835	1,683,586	1,952,421
2	904000	Uncollectible Accounts	38,482	1	38,483	(141,273)	1	(141,272)	179,755	0	179,755
2	905000	Misc Customer Accounts	0	214,414	214,414	0	140,259	140,259	0	74,155	74,155
TOTAL CUSTOMER ACCOUNTS EXPENSES		993,127	5,268,436	6,261,563	436,556	3,446,348	3,882,904	556,571	1,822,088	2,378,659	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	17,407,379	93,231	17,500,610	13,528,368	60,987	13,589,355	3,879,011	32,244	3,911,255
2	909000	Advertising	89,401	466,307	555,708	62,647	305,035	367,682	26,754	161,272	188,026
2	910000	Misc Customer Service & Info Exp	0	149,605	149,605	0	97,864	97,864	0	51,741	51,741
TOTAL CUSTOMER SERVICE & INFO EXP		17,496,780	709,143	18,205,923	13,591,015	463,886	14,054,901	3,905,765	245,257	4,151,022	
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	436	436	0	285	285	0	151	151
TOTAL SALES EXPENSES		0	436	436	0	285	285	0	151	151	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	221,028	8,681,008	8,902,036	130,684	6,228,276	6,358,960	90,344	2,452,732	2,543,076
4	921000	Office Supplies & Expenses	44	1,238,997	1,239,041	32	888,931	888,963	12	350,066	350,078
4	922000	Admin. Expenses Transferred - Credit	0	(18,975)	(18,975)	0	(13,614)	(13,614)	0	(5,361)	(5,361)
4	923000	Outside Services Employed	212,063	3,956,936	4,168,999	162,683	2,838,943	3,001,626	49,380	1,117,993	1,167,373
4	924000	Property Insurance Premium	0	616,479	616,479	0	442,299	442,299	0	174,180	174,180
4	925XXX	Injuries and Damages	17,677	1,807,945	1,825,622	13,014	1,297,128	1,310,142	4,663	510,817	515,480
4	926XXX	Employee Pensions and Benefits	4,258,810	5,281,422	9,540,232	3,102,562	3,789,209	6,891,771	1,156,248	1,492,213	2,648,461
4	928000	Regulatory Commission Expenses	915,475	257,683	1,173,158	676,689	184,877	861,566	238,786	72,806	311,592
4	930000	Miscellaneous General Expenses	32,327	1,731,170	1,763,497	24,918	1,242,045	1,266,963	7,409	489,125	496,534
4	931000	Rents	0	136,859	136,859	0	98,191	98,191	0	38,668	38,668
4	935000	Maintenance of General Plant	897,464	3,258,760	4,156,224	782,133	2,338,030	3,120,163	115,331	920,730	1,036,061
TOTAL ADMIN & GEN OPERATING EXP		6,554,888	26,948,284	33,503,172	4,892,715	19,334,315	24,227,030	1,662,173	7,613,969	9,276,142	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,754,183	4,896,634	6,650,817	1,605,116	3,513,139	5,118,255	149,067	1,383,495	1,532,562
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	851,315	9,274,683	10,125,998	851,315	6,654,214	7,505,529	0	2,620,469	2,620,469
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(25,497)	0	(25,497)	(25,497)	0	(25,497)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,085,956	0	2,085,956	2,085,956	0	2,085,956	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	862,134	0	862,134	862,134	0	862,134	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	341,152	0	341,152	341,152	0	341,152	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	59,355	224,697	284,052	47,315	159,726	207,041	12,040	64,971	77,011
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 407381	Voluntary RNG Revenue Offset	50,209	0	50,209	45,385	0	45,385	4,824	0	4,824
99 407407	Reg. Credits-Amortization Depreciation Benefit	(64,149)	0	(64,149)	0	0	0	(64,149)	0	(64,149)
99 407419	Amortization AFUDC Equity Tax Credit	(151,067)	0	(151,067)	(63,002)	0	(63,002)	(88,065)	0	(88,065)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(232,250)	0	(232,250)	(232,250)	0	(232,250)	0	0	0
99 407447	Regulatory Deferral - COVID-19	460,694	0	460,694	460,694	0	460,694	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	(7,644)	0	(7,644)	(7,644)	0	(7,644)	0	0	0
99 407493	Amortization Remand Residual	(28,342)	0	(28,342)	(28,342)	0	(28,342)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	590,127	1,038,654	1,628,781	426,374	745,193	1,171,567	163,753	293,461	457,214
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,314,055	15,522,794	19,836,849	4,624,571	11,135,499	15,760,070	(310,516)	4,387,295	4,076,779
	TOTAL ADMIN & GENERAL EXPENSES	10,868,943	42,471,078	53,340,021	9,517,286	30,469,814	39,987,100	1,351,657	12,001,264	13,352,921
	TOTAL EXPENSES BEFORE FIT	315,620,564	58,063,960	373,684,524	219,509,991	41,035,974	260,545,965	96,110,573	17,027,986	113,138,559
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,098,615			27,389,585			13,709,030
G-FIT	FEDERAL INCOME TAX			(5,712,227)			(4,631,716)			(1,080,511)
G-FIT	DEFERRED FEDERAL INCOME TAX			(2,361,993)			(3,535,750)			1,173,757
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			49,172,835			35,557,051			13,615,784

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers - AMA	100.000%	65.415%	34.585%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.434%	29.566%
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-495-12A
For Twelve Months 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	76,008	421,955	497,963	76,008	302,736	378,744	0	119,219	119,219
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,733,266	0	3,733,266	1,891,734	0	1,891,734
4	495100	Entitlement Penalties	327	0	327	327	0	327	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	(375,023)	0	(375,023)	820,026	0	820,026	(1,195,049)	0	(1,195,049)
4	495329	Amortization Res Decoupling Deferral	(4,148,853)	0	(4,148,853)	(4,827,597)	0	(4,827,597)	678,744	0	678,744
4	495338	Non-Res Decoupling Deferred Rev	632,248	0	632,248	849,603	0	849,603	(217,355)	0	(217,355)
4	495339	Amortization Non-Res Decoupling	(1,619,763)	0	(1,619,763)	(1,572,359)	0	(1,572,359)	(47,404)	0	(47,404)
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	189,944	421,955	611,899	(920,726)	302,736	(617,990)	1,110,670	119,219	1,229,889

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-804-12A
For Twelve Months 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	291,175,856	0	291,175,856	195,543,391	0	195,543,391	95,632,465	0	95,632,465
1	804001	Pipeline Demand Costs	20,624,189	0	20,624,189	14,103,631	0	14,103,631	6,520,558	0	6,520,558
1	804002	Transport Variable Charges	377,805	0	377,805	258,495	0	258,495	119,310	0	119,310
6	804010	Gas Costs - Fixed Hedge	150,860	0	150,860	95,975	0	95,975	54,885	0	54,885
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	472,410	0	472,410	313,686	0	313,686	158,724	0	158,724
6	804018	Merchandise Processing Fee	157,423	0	157,423	104,196	0	104,196	53,227	0	53,227
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	(47,042,934)	0	(47,042,934)	(31,627,593)	0	(31,627,593)	(15,415,341)	0	(15,415,341)
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	6,898,385	0	6,898,385	4,601,522	0	4,601,522	2,296,863	0	2,296,863
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	28,033,361	0	28,033,361	16,930,431	0	16,930,431	11,102,930	0	11,102,930
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(80,174,790)	0	(80,174,790)	(54,809,088)	0	(54,809,088)	(25,365,702)	0	(25,365,702)
		TOTAL PURCHASED GAS COSTS	220,672,565	0	220,672,565	145,514,646	0	145,514,646	75,157,919	0	75,157,919

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.069%	32.931%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	141,939	93,231	235,170	89,435	60,987	150,422	52,504	32,244	84,748
99	908600	Public Purpose Tariff Rider Expense Offset	17,239,606	0	17,239,606	13,415,167	0	13,415,167	3,824,439	0	3,824,439
99	908610	Limited Income Tax Refund Program	127,185	0	127,185	127,185	0	127,185	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(101,351)	0	(101,351)	(103,419)	0	(103,419)	2,068	0	2,068
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			17,407,379	93,231	17,500,610	13,528,368	60,987	13,589,355	3,879,011	32,244	3,911,255

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.415%	34.585%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	737,670,968	528,567,553	209,103,415
	Interest Deduction for FIT Calculation	19,131,991	13,705,757	5,426,234
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months 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	414,783,139	287,935,550	126,847,589
G-OPS	Operating & Maintenance Expense	305,058,203	206,420,923	98,637,280
G-OPS	Book Deprec/Amort and Reg Amortizations	42,291,028	31,431,117	10,859,911
G-OTX	Taxes Other than FIT	26,335,293	22,693,925	3,641,368
	Net Operating Income Before FIT	41,098,615	27,389,585	13,709,030
G-INT	Less: Interest Expense	19,131,991	13,705,757	5,426,234
G-OTX	Less: Idaho ITC Deferral & Amortization	(69)	0	(69)
G-SCM	Schedule M Adjustments	(49,167,634)	(35,739,618)	(13,428,016)
	Taxable Net Operating Income	(27,201,079)	(22,055,790)	(5,145,289)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,712,227)	(4,631,716)	(1,080,511)
G-DTE	Deferred FIT	8,674,213	6,426,586	2,247,627
G-DTE	Customer Tax Credit Amortization	(11,036,206)	(9,962,336)	(1,073,870)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(8,074,220)	(8,167,466)	93,246
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months 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	25,925,956	15,061,602	40,987,558	18,775,622	10,778,865	29,554,487	7,150,334	4,282,737	11,433,071
12	997001	Contributions In Aid of Construction	0	1,998,312	1,998,312	0	1,420,500	1,420,500	0	577,812	577,812
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(15,706)	(15,706)	0	(11,165)	(11,165)	0	(4,541)	(4,541)
99	997010	Deferred Gas Credit and Refunds	(52,141,429)	0	(52,141,429)	(37,878,657)	0	(37,878,657)	(14,262,772)	0	(14,262,772)
12	997016	Redemption Expense Amortization	0	29,739	29,739	0	21,140	21,140	0	8,599	8,599
99	997018	DSM Tariff Rider	3,316,886	0	3,316,886	1,667,482	0	1,667,482	1,649,404	0	1,649,404
12	997020	FAS87 Current Pension Accrual	0	(392,879)	(392,879)	0	(279,278)	(279,278)	0	(113,601)	(113,601)
12	997027	Customer Uncollectibles	(284,342)	(867,629)	(1,151,971)	(462,577)	(616,754)	(1,079,331)	178,235	(250,875)	(72,640)
99	997031	Decoupling Mechanism	5,511,392	0	5,511,392	4,730,328	0	4,730,328	781,064	0	781,064
12	997032	Interest Rate Swaps	0	2,833,761	2,833,761	0	2,014,379	2,014,379	0	819,382	819,382
12	997035	Leases	0	(624)	(624)	0	(448)	(448)	0	(176)	(176)
12	997048	AFUDC	0	(313,219)	(313,219)	0	(222,652)	(222,652)	0	(90,567)	(90,567)
12	997049	Tax Depreciation	0	(39,190,745)	(39,190,745)	0	(27,858,741)	(27,858,741)	0	(11,332,004)	(11,332,004)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(101,351)	0	(101,351)	(103,419)	0	(103,419)	2,068	0	2,068
12	997080	Book Transportation Depreciation	0	7,707,579	7,707,579	0	5,478,933	5,478,933	0	2,228,646	2,228,646
12	997081	Deferred Compensation	0	(21,884)	(21,884)	0	(15,556)	(15,556)	0	(6,328)	(6,328)
4	997082	Meal Disallowances	0	115,007	115,007	0	82,513	82,513	0	32,494	32,494
12	997083	Paid Time Off	0	235,971	235,971	0	167,740	167,740	0	68,231	68,231
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(28,342)	0	(28,342)	(28,342)	0	(28,342)	0	0	0
12	997101	Repairs 481 (a)	0	(5,911,492)	(5,911,492)	0	(4,202,184)	(4,202,184)	0	(1,709,308)	(1,709,308)
99	997105	WA Nat Gas Line Extension	2,085,956	0	2,085,956	2,085,956	0	2,085,956	0	0	0
99	997107	MDM System	(2,903,943)	0	(2,903,943)	(2,903,943)	0	(2,903,943)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(13,529)	0	(13,529)	(13,529)	0	(13,529)	0	0	0
99	997109	Tax Reform Amortization	(11,967)	0	(11,967)	(11,967)	0	(11,967)	0	0	0
99	997110	FISERVE	158,334	132,816	291,150	0	94,412	94,412	158,334	38,404	196,738
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,521)	(32,521)	0	(13,229)	(13,229)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(325,398)	(325,398)	0	(132,361)	(132,361)
12	997115	AFUDC Equity DFIR Deferral	(151,067)	0	(151,067)	(63,002)	0	(63,002)	(88,065)	0	(88,065)
12	997118	Depreciation Study Deferral	(64,149)	0	(64,149)	0	0	0	(64,149)	0	(64,149)
12	997119	AFUDC Tax CPI	0	1,863,244	1,863,244	0	1,324,487	1,324,487	0	538,757	538,757
12	997120	Transportation Tax Disallowance	0	17,027	17,027	0	12,104	12,104	0	4,923	4,923
12	997122	Regulatory Fees	(232,250)	0	(232,250)	(232,250)	0	(232,250)	0	0	0
12	997125	COVID-19	460,694	0	460,694	460,694	0	460,694	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,431)	(136,431)	0	(55,496)	(55,496)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(295,210)	(295,210)	0	(120,081)	(120,081)
12	997128	Meters Expensed	0	(5,457,130)	(5,457,130)	0	(3,879,201)	(3,879,201)	0	(1,577,929)	(1,577,929)
12	997129	Mixed Service Costs (IDD#5)	0	(7,408,334)	(7,408,334)	0	(5,266,214)	(5,266,214)	0	(2,142,120)	(2,142,120)
12	997138	Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
12	997139	Pension Settlement	0	55,894	55,894	0	39,732	39,732	0	16,162	16,162
12	997140	Insurance Balancing	(7,644)	0	(7,644)	(7,644)	0	(7,644)	0	0	0
12	997141	CCA	(9,794)	0	(9,794)	(9,794)	0	(9,794)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	(18,528,217)	(30,639,417)	(49,167,634)	(32,808,292)	(32,485,813)	(35,739,618)	(4,495,547)	(8,932,469)	(13,428,016)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.415%	34.585%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.069%	32.931%
G-ALL	11	Book Depreciation	100.000%	71.455%	28.545%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.085%	28.915%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended May 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(101,645)	(72,254)	(29,391)
99	410100	Deferred Federal Income Tax Exp	10,689,356	7,826,232	2,863,124
		SUBTOTAL	10,587,711	7,753,978	2,833,733
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,027,806)	(1,441,479)	(586,327)
99	411100	Deferred Federal Income Tax Exp	(1,400,475)	(946,261)	(454,214)
		SUBTOTAL	(3,428,281)	(2,387,740)	(1,040,541)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,514,783	1,060,348	454,435
		SUBTOTAL	1,514,783	1,060,348	454,435
		Total Deferred Federal Income Tax Expense	8,674,213	6,426,586	2,247,627
99	411193	Customer Tax Credit Amortization	(11,036,206)	(9,962,336)	(1,073,870)
		SUBTOTAL	(11,036,206)	(9,962,336)	(1,073,870)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.085%	28.915%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	242,511	242,511	0	165,999	165,999	0	76,512	76,512
		TOTAL UNDERGROUND STORAGE TAX	0	242,511	242,511	0	165,999	165,999	0	76,512	76,512
		DISTRIBUTION									
99	408110	State Excise Tax	9,579,224	0	9,579,224	9,579,224	0	9,579,224	0	0	0
99	408120	Municipal Occupation & License Tax	10,560,535	0	10,560,535	8,743,198	0	8,743,198	1,817,337	0	1,817,337
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,324,276	0	4,324,276	3,033,910	0	3,033,910	1,290,366	0	1,290,366
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	(5,140)	0	(5,140)	0	0	0	(5,140)	0	(5,140)
		TOTAL DISTRIBUTION TAX	24,464,001	0	24,464,001	21,356,359	0	21,356,359	3,107,642	0	3,107,642
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	590,127	1,038,654	1,628,781	426,374	745,193	1,171,567	163,753	293,461	457,214
		TOTAL A&G TAX	590,127	1,038,654	1,628,781	426,374	745,193	1,171,567	163,753	293,461	457,214
		TOTAL TAXES OTHER THAN FIT	25,054,128	1,281,165	26,335,293	21,782,733	911,192	22,693,925	3,271,395	369,973	3,641,368

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 May 31, 2023
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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)	4,298,589	59,867,374	64,165,963	4,298,589	42,952,446	47,251,035	0	16,914,928	16,914,928
TOTAL INTANGIBLE PLANT			6,092,700	61,200,283	67,292,983	5,321,183	43,908,755	49,229,938	771,517	17,291,528	18,063,045
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	2,783,832	2,783,832	0	1,905,533	1,905,533	0	878,299	878,299
1	352XXX	Wells	0	23,404,970	23,404,970	0	16,020,702	16,020,702	0	7,384,268	7,384,268
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	15,299,598	15,299,598	0	10,472,575	10,472,575	0	4,827,023	4,827,023
1	355000	Measuring & Regulating Equipment	0	1,908,199	1,908,199	0	1,306,162	1,306,162	0	602,037	602,037
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,922,072	2,922,072	0	2,000,158	2,000,158	0	921,914	921,914
TOTAL UNDERGROUND STORAGE PLANT			0	50,214,606	50,214,606	0	34,398,683	34,398,683	0	15,815,923	15,815,923
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	688,655	0	688,655	508,568	0	508,568	180,087	0	180,087
6	375000	Structures & Improvements	1,578,222	0	1,578,222	928,727	0	928,727	649,495	0	649,495
6	376000	Mains	467,039,631	2,518,937	469,558,568	316,104,946	1,689,426	317,794,372	150,934,685	829,511	151,764,196
6	378000	Measuring & Reg Station Equip-General	7,439,166	0	7,439,166	4,760,903	0	4,760,903	2,678,263	0	2,678,263
6	379000	Measuring & Reg Station Equip-City Gate	6,798,386	0	6,798,386	1,943,338	0	1,943,338	4,855,048	0	4,855,048
6	380000	Services	337,727,040	0	337,727,040	232,041,823	0	232,041,823	105,685,217	0	105,685,217
6	381XXX	Meters	117,435,804	0	117,435,804	85,194,444	0	85,194,444	32,241,360	0	32,241,360
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	4,088,506	0	4,088,506	3,024,330	0	3,024,330	1,064,176	0	1,064,176
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			942,884,005	2,518,937	945,402,942	644,571,004	1,689,426	646,260,430	298,313,001	829,511	299,142,512
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,871	2,656,717	6,029,588	3,272,935	1,906,088	5,179,023	99,936	750,629	850,565
4	390XXX	Structures & Improvements	29,647,904	29,393,648	59,041,552	27,833,441	21,088,767	48,922,208	1,814,463	8,304,881	10,119,344
4	391XXX	Office Furniture & Equipment	1,461,666	14,823,787	16,285,453	1,459,408	10,635,474	12,094,882	2,258	4,188,313	4,190,571
4	392XXX	Transportation Equipment	14,086,466	5,338,426	19,424,892	10,416,464	3,830,107	14,246,571	3,670,002	1,508,319	5,178,321
4	393000	Stores Equipment	396,179	1,088,186	1,484,365	339,588	780,730	1,120,318	56,591	307,456	364,047
4	394000	Tools, Shop & Garage Equipment	3,267,399	7,905,766	11,173,165	2,638,943	5,672,071	8,311,014	628,456	2,233,695	2,862,151
4	395XXX	Laboratory Equipment	106,253	551,178	657,431	106,253	395,448	501,701	0	155,730	155,730
4	396XXX	Power Operated Equipment	3,488,165	1,074,574	4,562,739	2,599,362	770,964	3,370,326	888,803	303,610	1,192,413
4	397XXX	Communications Equipment	4,733,039	20,097,386	24,830,425	3,595,769	14,419,071	18,014,840	1,137,270	5,678,315	6,815,585
4	398000	Miscellaneous Equipment	1,960	165,410	167,370	0	118,675	118,675	1,960	46,735	48,695
TOTAL GENERAL PLANT			60,561,902	83,095,078	143,656,980	52,262,163	59,617,395	111,879,558	8,299,739	23,477,683	31,777,422

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended May 31, 2023
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,009,538,607	197,028,904	1,206,567,511	702,154,350	139,614,259	841,768,609	307,384,257	57,414,645	364,798,902
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,148,182)	(19,148,182)	0	(13,106,931)	(13,106,931)	0	(6,041,251)	(6,041,251)
G-ADEP		Distribution Plant	(286,814,855)	(2,018,717)	(288,833,572)	(185,722,507)	(1,353,933)	(187,076,440)	(101,092,348)	(664,784)	(101,757,132)
G-ADEP		General Plant	(19,256,842)	(28,347,563)	(47,604,405)	(15,133,570)	(20,338,242)	(35,471,812)	(4,123,272)	(8,009,321)	(12,132,593)
		TOTAL ACCUMULATED DEPRECIATION	(306,071,697)	(49,514,462)	(355,586,159)	(200,856,077)	(34,799,106)	(235,655,183)	(105,215,620)	(14,715,356)	(119,930,976)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(472,345)	(1,068,703)	(1,541,048)	(313,529)	(766,752)	(1,080,281)	(158,816)	(301,951)	(460,767)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,482,402)	(30,251,390)	(33,733,792)	(3,482,402)	(21,704,161)	(25,186,563)	0	(8,547,229)	(8,547,229)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,954,747)	(31,320,093)	(35,274,840)	(3,795,931)	(22,470,913)	(26,266,844)	(158,816)	(8,849,180)	(9,007,996)
		TOTAL ACCUMULATED DEPR/AMORT	(310,026,444)	(80,834,555)	(390,860,999)	(204,652,008)	(57,270,019)	(261,922,027)	(105,374,436)	(23,564,536)	(128,938,972)
		NET GAS UTILITY PLANT before DFIT	699,512,163	116,194,349	815,706,512	497,502,342	82,344,240	579,846,582	202,009,821	33,850,109	235,859,930
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,479,941)	(102,479,941)	0	(72,847,866)	(72,847,866)	0	(29,632,075)	(29,632,075)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,468,191)	(15,468,191)	0	(11,096,556)	(11,096,556)	0	(4,371,635)	(4,371,635)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,062,114)	(1,062,114)	0	(762,024)	(762,024)	0	(300,090)	(300,090)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	47,707	47,707	0	34,228	34,228	0	13,479	13,479
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(277,693)	(277,693)	0	(197,398)	(197,398)	0	(80,295)	(80,295)
		TOTAL ACCUMULATED DFIT	0	(119,240,232)	(119,240,232)	0	(84,869,616)	(84,869,616)	0	(34,370,616)	(34,370,616)
		NET GAS UTILITY PLANT	699,512,163	(3,045,883)	696,466,280	497,502,342	(2,525,376)	494,976,966	202,009,821	(520,507)	201,489,314

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%	67.069%	32.931%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.085%	28.915%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	699,512,163	(3,045,883)	696,466,280	497,502,342	(2,525,376)	494,976,966	202,009,821	(520,507)	201,489,314
		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	1,379,407	2,131,454	3,510,861	871,523	1,529,233	2,400,756	507,884	602,221	1,110,105
4	182318	Accumulated Amortization - AFUDC	(284,359)	(840,526)	(1,124,885)	(209,559)	(603,047)	(812,606)	(74,800)	(237,479)	(312,279)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,922,913	3,922,913	0	1,808,151	1,808,151
1	164100	Gas Inventory--Jackson Prairie	0	23,531,963	23,531,963	0	16,107,629	16,107,629	0	7,424,334	7,424,334
1	164115	Gas Inventory--Clay Basin	0	29,742	29,742	0	21,339	21,339	0	8,403	8,403
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,425,794	0	3,425,794	3,425,794	0	3,425,794	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,145,911	0	8,145,911	8,145,911	0	8,145,911	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,962,877)	0	(1,962,877)	(1,962,877)	0	(1,962,877)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(29,222,529)	0	(29,222,529)	(18,077,598)	0	(18,077,598)	(11,144,931)	0	(11,144,931)
99	190393	ADFIT-Customer Tax Credit	6,136,732	0	6,136,732	3,796,296	0	3,796,296	2,340,436	0	2,340,436
99	235199	Customer Deposits	(1,272)	0	(1,272)	(1,272)	0	(1,272)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	4,508,300	0	4,508,300	4,508,300	0	4,508,300	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(946,743)	0	(946,743)	(946,743)	0	(946,743)	0	0	0
C-WKC		Working Capital	19,442,627	0	19,442,627	13,062,745	0	13,062,745	6,379,882	0	6,379,882
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	10,620,991	30,583,697	41,204,688	12,612,520	20,978,067	33,590,587	(1,991,529)	9,605,630	7,614,101
		NET RATE BASE	710,133,154	27,537,814	737,670,968	510,114,862	18,452,691	528,567,553	200,018,292	9,085,123	209,103,415

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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)	3,903,113	3,903,113												
Steam (ED-ID)	4,327,959	4,327,959												
Steam (ED-WA)	11,534,026	11,534,026												
Hydro (ED-AN)	16,478,115	16,478,115												
Other (ED-AN)	10,991,573	10,991,573												
Total Electric Production	47,234,786	47,234,786												
Electric Transmission														
ED-AN	19,477,969	19,477,969												
ED-ID	276,001	276,001												
ED-WA	520,701	520,701												
Total Electric Transmission	20,274,671	20,274,671												
Electric Distribution														
ED-AN	85,443	85,443												
ED-ID	19,925,630	19,925,630												
ED-WA	38,227,181	38,227,181												
Total Electric Distribution	58,238,254	58,238,254												
Gas Underground Storage														
1 GD-AN	744,726		744,726			744,726	744,726		509,765	509,765		234,961	234,961	
GD-OR	127,598			127,598										
Total Gas Underground Storage	872,324		744,726	127,598		744,726	744,726		509,765	509,765		234,961	234,961	
Gas Distribution														
6 GD-AN	57,432		57,432			57,432	57,432		38,519	38,519		18,913	18,913	
GD-ID	6,986,472		6,986,472			6,986,472	6,986,472				6,986,472		6,986,472	
GD-WA	16,294,330		16,294,330			16,294,330	16,294,330	16,294,330		16,294,330				
GD-OR	10,587,944			10,587,944										
Total Gas Distribution	33,926,178		23,338,234	10,587,944		23,280,802	57,432	23,338,234	16,294,330	38,519	16,332,849	6,986,472	18,913	7,005,385
General Plant														
ED-AN	2,911,493	2,911,493												
ED-ID	517,844	517,844												
ED-WA	1,340,635	1,340,635												
7,4 CD-AA	21,511,424	15,082,089	4,454,586	1,974,749		4,454,586	4,454,586		3,195,987	3,195,987		1,258,599	1,258,599	
9,4 CD-AN	698,873	539,132	159,741			159,741	159,741		114,608	114,608		45,133	45,133	
9 CD-ID	478,723	369,301	109,422			109,422	109,422				109,422		109,422	
9 CD-WA	2,242,990	1,730,310	512,680			512,680	512,680	512,680		512,680				
8,4 GD-AA	364,774		251,822	112,952		251,822	251,822		180,672	180,672		71,150	71,150	
4 GD-AN	30,485		30,485			30,485	30,485		21,872	21,872		8,613	8,613	
GD-ID	39,645		39,645			39,645	39,645				39,645		39,645	
GD-WA	1,092,436		1,092,436			1,092,436	1,092,436	1,092,436		1,092,436				
GD-OR	210,753			210,753										
Total General Plant	31,440,075	22,490,804	6,650,817	2,298,454		1,754,183	4,896,634	6,650,817	1,605,116	3,513,139	5,118,255	149,067	1,383,495	1,532,562
Total Depreciation Expense	191,986,288	148,238,515	30,733,777	13,013,996		25,034,985	5,698,792	30,733,777	17,899,446	4,061,423	21,960,869	7,135,539	1,637,369	8,772,908

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	67.069%	32.931%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	260,574	260,574											
Total Production/Transmission		1,178,974	1,178,974											
Distribution														
Franchises (302000)	ED-WA	108,868	108,868											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		114,734	114,734											
General Plant - 303000														
7,4	CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271
9,4	CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628
	GD-ID	14,795		14,795		14,795	14,795	14,795				14,795		14,795
	GD-WA	24,862		24,862		24,862	24,862	24,862	24,862		24,862			
	GD-OR	7,458			7,458									
Total General Plant - 303000		471,676	298,353	127,783	45,540	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	44,368,054	31,107,330	9,187,737	4,072,987		9,187,737	9,187,737		6,591,834	6,591,834		2,595,903	2,595,903
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		0
9,4	CD-WA	3,724,525	2,873,210	851,315		851,315	851,315	851,315	851,315		851,315			0
	ED-AN	6,730,220	6,730,220											
	ED-ID	0	0											
	ED-WA	1,123,545	1,123,545											
8,4	GD-AA	86,181		59,495	26,686		59,495	59,495		42,685	42,685		16,810	16,810
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	41,313			41,313									
Total Miscellaneous IT Intangible Plant - 3031XX		56,193,935	41,926,951	10,125,998	4,140,986	851,315	9,274,683	10,125,998	851,315	6,654,214	7,505,529	0	2,620,469	2,620,469
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
4	ED-AN	422,431	422,431											
	GD-OR	0			0									
Total General Plant- 390200, 396200		422,431	422,431	0	0		0	0		0	0		0	0
Total Amortization Expense		58,381,750	43,941,443	10,253,781	4,186,526	890,972	9,362,809	10,253,781	876,177	6,717,441	7,593,618	14,795	2,645,368	2,660,163

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-12A
For Twelve Months 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)	(77,700,365)	(77,700,365)												
Steam (ED-ID)	(95,400,874)	(95,400,874)												
Steam (ED-WA)	(185,050,981)	(185,050,981)												
Hydro (ED-AN)	(187,635,893)	(187,635,893)												
Other (ED-AN)	(168,656,677)	(168,656,677)												
Total Electric Production	(714,444,790)	(714,444,790)												
Electric Transmission														
ED-AN	(240,921,773)	(240,921,773)												
ED-ID	(10,575,663)	(10,575,663)												
ED-WA	(16,679,018)	(16,679,018)												
Total Electric Transmission	(268,176,454)	(268,176,454)												
Electric Distribution														
ED-AN	(488,478)	(488,478)												
ED-ID	(276,459,600)	(276,459,600)												
ED-WA	(455,471,535)	(455,471,535)												
Total Electric Distribution	(732,419,613)	(732,419,613)												
Gas Underground Storage														
1 GD-AN	(19,148,182)		(19,148,182)			(19,148,182)	(19,148,182)		(13,106,931)	(13,106,931)		(6,041,251)	(6,041,251)	
GD-OR	(1,632,783)			(1,632,783)										
Total Gas Underground Storage	(20,780,965)		(19,148,182)	(1,632,783)		(19,148,182)	(19,148,182)		(13,106,931)	(13,106,931)		(6,041,251)	(6,041,251)	
Gas Distribution														
6 GD-AN	(2,018,717)		(2,018,717)			(2,018,717)	(2,018,717)		(1,353,933)	(1,353,933)		(664,784)	(664,784)	
GD-ID	(101,092,348)		(101,092,348)			(101,092,348)	(101,092,348)				(101,092,348)		(101,092,348)	
GD-WA	(185,722,507)		(185,722,507)			(185,722,507)	(185,722,507)	(185,722,507)		(185,722,507)				
GD-OR	(139,620,625)			(139,620,625)										
Total Gas Distribution	(428,454,197)		(288,833,572)	(139,620,625)		(286,814,855)	(2,018,717)	(288,833,572)	(185,722,507)	(1,353,933)	(187,076,440)	(101,092,348)	(664,784)	(101,757,132)
General Plant														
ED-AN	(38,156,210)	(38,156,210)												
ED-ID	(13,428,475)	(13,428,475)												
ED-WA	(26,032,610)	(26,032,610)												
7.4 CD-AA	(100,098,488)	(70,181,052)	(20,728,395)	(9,189,041)		(20,728,395)	(20,728,395)		(14,871,794)	(14,871,794)		(5,856,601)	(5,856,601)	
9.4 CD-AN	(8,596,903)	(6,631,909)	(1,964,994)			(1,964,994)	(1,964,994)		(1,409,805)	(1,409,805)		(555,189)	(555,189)	
9 CD-ID	(7,468,641)	(5,761,534)	(1,707,107)			(1,707,107)	(1,707,107)				(1,707,107)		(1,707,107)	
9 CD-WA	(11,487,253)	(8,861,612)	(2,625,641)			(2,625,641)	(2,625,641)	(2,625,641)		(2,625,641)				
8.4 GD-AA	(2,495,590)		(1,722,831)	(772,759)		(1,722,831)	(1,722,831)		(1,236,062)	(1,236,062)		(486,769)	(486,769)	
4 GD-AN	(3,931,343)		(3,931,343)			(3,931,343)	(3,931,343)		(2,820,581)	(2,820,581)		(1,110,762)	(1,110,762)	
GD-ID	(2,416,165)		(2,416,165)			(2,416,165)	(2,416,165)				(2,416,165)		(2,416,165)	
GD-WA	(12,507,929)		(12,507,929)			(12,507,929)	(12,507,929)	(12,507,929)		(12,507,929)				
GD-OR	(5,663,731)			(5,663,731)										
Total General Plant	(232,283,338)	(169,053,402)	(47,604,405)	(15,625,531)		(19,256,842)	(28,347,563)	(47,604,405)	(15,133,570)	(20,338,242)	(35,471,812)	(4,123,272)	(8,009,321)	(12,132,593)
Total Accumulated Depreciation	(2,396,559,357)	(1,884,094,259)	(355,586,159)	(156,878,939)		(306,071,697)	(49,514,462)	(355,586,159)	(200,856,077)	(34,799,106)	(235,655,183)	(105,215,620)	(14,715,356)	(119,930,976)

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	67.069%	32.931%

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

Report ID:
G-AAMT-12A

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	(15,575,221)	(15,575,221)											
Misc Intangible Plt (303000)	ED-AN	(2,797,745)	(2,797,745)											
Total Production/Transmission		(18,372,966)	(18,372,966)											
Distribution														
Franchises (302000)	ED-WA	(384,487)	(384,487)											
Misc Intangible Plt (303000)	ED-WA	(65,649)	(65,649)											
Total Distribution		(450,136)	(450,136)											
General Plant - 303000														
7,4	CD-AA	(5,001,219)	(3,506,455)	(1,035,652)	(459,112)		(1,035,652)	(1,035,652)		(743,039)	(743,039)		(292,613)	(292,613)
9,4	CD-AN	(144,602)	(111,551)	(33,051)			(33,051)	(33,051)		(23,713)	(23,713)		(9,338)	(9,338)
	GD-ID	(158,816)		(158,816)			(158,816)	(158,816)					(158,816)	(158,816)
	GD-WA	(313,529)		(313,529)			(313,529)	(313,529)		(313,529)	(313,529)			
	GD-OR	(128,202)			(128,202)									
Total General Plant - 303000		(5,746,368)	(3,618,006)	(1,541,048)	(587,314)	(472,345)	(1,068,703)	(1,541,048)	(313,529)	(766,752)	(1,080,281)	(158,816)	(301,951)	(460,767)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(144,848,225)	(101,555,989)	(29,995,170)	(13,297,066)		(29,995,170)	(29,995,170)		(21,520,334)	(21,520,334)		(8,474,836)	(8,474,836)
9,4	CD-AN	(383,254)	(295,653)	(87,601)			(87,601)	(87,601)		(62,850)	(62,850)		(24,751)	(24,751)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(15,235,606)	(11,753,204)	(3,482,402)			(3,482,402)	(3,482,402)		(3,482,402)	(3,482,402)		0	0
	ED-AN	(13,098,529)	(13,098,529)											
	ED-ID	0	0											
	ED-WA	(1,993,360)	(1,993,360)											
8,4	GD-AA	(244,252)		(168,619)	(75,633)		(168,619)	(168,619)		(120,977)	(120,977)		(47,642)	(47,642)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(13,824)			(13,824)									
Total Miscellaneous IT Intangible Plant - 30311		(175,817,050)	(128,696,735)	(33,733,792)	(13,386,523)	(3,482,402)	(30,251,390)	(33,733,792)	(3,482,402)	(21,704,161)	(25,186,563)	0	(8,547,229)	(8,547,229)
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	(1,124,603)	(1,124,603)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,124,603)	(1,124,603)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(201,511,123)	(152,262,446)	(35,274,840)	(13,973,837)	(3,954,747)	(31,320,093)	(35,274,840)	(3,795,931)	(22,470,913)	(26,266,844)	(158,816)	(8,849,180)	(9,007,996)

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-12A
For Twelve Months 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	2,143,995	681,481	337,288	635,173	1,653,942	201,919	99,936	188,198	490,053	0	0	0	
		TOTAL ACCOUNT	18,866,803	803,701	699,567	9,394,116	10,897,384	3,272,936	99,936	2,656,718	6,029,590	845,517	1,094,312	1,939,829	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,512,513	8,385,216	2,995,073	9,132,224	20,512,513	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,495	0	0	0	0	25,050,495	0	0	25,050,495	0	0	0	
99		GD-OR / AS	4,283,640	0	0	0	0	0	0	0	0	4,283,640	0	4,283,640	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	130,040,150	0	0	91,173,750	91,173,750	0	0	26,928,714	26,928,714	0	11,937,686	11,937,686	
9		CD-WA / ID / AN	30,897,944	9,392,518	6,123,863	8,319,220	23,835,601	2,782,946	1,814,463	2,464,934	7,062,343	0	0	0	
		TOTAL ACCOUNT	210,784,742	17,777,734	9,118,936	108,625,194	135,521,864	27,833,441	1,814,463	29,393,648	59,041,552	4,283,640	11,937,686	16,221,326	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,156,261	1,009,304	7,798	2,139,159	3,156,261	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	221,589	0	0	0	0	221,589	0	0	221,589	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	227,244	0	0	0	0	0	0	156,878	156,878	0	70,366	70,366	
7		CD-AA	70,473,116	0	0	49,410,111	49,410,111	0	0	14,593,573	14,593,573	0	6,469,432	6,469,432	
9		CD-WA / ID / AN	5,746,215	4,177,673	7,622	247,508	4,432,803	1,237,819	2,258	73,335	1,313,412	0	0	0	
		TOTAL ACCOUNT	79,836,534	5,186,977	15,420	51,796,778	56,999,175	1,459,408	2,258	14,823,786	16,285,452	12,109	6,539,798	6,551,907	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,800,678	26,045,853	12,122,147	21,632,678	59,800,678	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,150,375	0	0	0	0	9,944,173	3,415,228	2,790,974	16,150,375	0	0	0	
99		GD-OR / AS	4,790,299	0	0	0	0	0	0	0	0	4,790,299	0	4,790,299	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,569,366	0	0	5,307,034	5,307,034	0	0	1,567,464	1,567,464	0	694,868	694,868	
9		CD-WA / ID / AN	7,174,863	1,593,995	859,870	3,081,040	5,534,905	472,291	254,774	912,893	1,639,958	0	0	0	
		TOTAL ACCOUNT	95,582,768	27,639,848	12,982,017	30,020,752	70,642,617	10,416,464	3,670,002	5,338,424	19,424,890	4,790,299	724,962	5,515,261	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	5,509,993	395,671	190,996	3,663,907	4,250,574	117,235	56,591	1,085,593	1,259,419	0	0	0	
		TOTAL ACCOUNT	6,238,444	454,537	190,996	4,086,604	4,732,137	339,588	56,591	1,088,186	1,484,365	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,067,607	1,358,487	447,762	6,261,358	8,067,607	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,517,046	0	0	0	0	2,633,219	406,814	477,013	3,517,046	0	0	0	
99		GD-OR / AS	1,015,437	0	0	0	0	0	0	0	0	1,015,437	0	1,015,437	
8		GD-AA	5,749,991	0	0	0	0	0	0	3,969,506	3,969,506	0	1,780,485	1,780,485	
7		CD-AA	15,574,764	0	0	10,919,779	10,919,779	0	0	3,225,222	3,225,222	0	1,429,763	1,429,763	
9		CD-WA / ID / AN	2,018,598	19,318	748,049	789,840	1,557,207	5,724	221,642	234,025	461,391	0	0	0	
		TOTAL ACCOUNT	35,943,443	1,377,805	1,195,811	17,970,977	20,544,593	2,638,943	628,456	7,905,766	11,173,165	1,015,437	3,210,248	4,225,685	
	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	3,201,101	399,008	15,791	2,786,302	3,201,101	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	1,428,138	0	0	1,001,296	1,001,296	0	0	295,739	295,739	0	131,103	131,103	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,081,518	399,008	15,791	3,787,598	4,202,397	106,253	0	551,178	657,431	18,586	203,104	221,690	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	28,055,251	13,019,781	8,232,519	6,802,951	28,055,251	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,121,910	0	0	0	0	2,525,286	776,035	820,589	4,121,910	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	1,449,852	250,008	380,597	487,854	1,118,459	74,076	112,769	144,548	331,393	0	0	0	
		TOTAL ACCOUNT	34,199,325	13,269,789	8,613,116	7,661,332	29,544,237	2,599,362	888,804	1,074,574	4,562,740	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	46,291,783	12,992,480	6,540,999	26,758,304	46,291,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	895,118	0	0	0	0	601,134	289,425	4,559	895,118	0	0	0	
99		GD-OR / AS	753,070	0	0	0	0	0	0	0	0	753,070	0	753,070	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	93,468,781	0	0	65,532,832	65,532,832	0	0	19,355,515	19,355,515	0	8,580,434	8,580,434	
9		CD-WA / ID / AN	19,301,879	10,106,973	2,861,499	1,921,576	14,890,048	2,994,635	847,845	569,351	4,411,831	0	0	0	
		TOTAL ACCOUNT	160,953,929	23,099,453	9,402,498	94,212,712	126,714,663	3,595,769	1,137,270	20,097,386	24,830,425	753,070	8,655,771	9,408,841	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	287,019	0	6,846	280,173	287,019	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	852	0	0	0	0	0	0	588	588	0	264	264	
7		CD-AA	787,875	0	0	552,395	552,395	0	0	163,153	163,153	0	72,327	72,327	
9		CD-WA / ID / AN	15,871	0	6,614	5,629	12,243	0	1,960	1,668	3,628	0	0	0	
		TOTAL ACCOUNT	1,100,709	0	13,460	838,197	851,657	0	1,960	165,409	167,369	9,092	72,591	81,683	
		TOTAL GENERAL PLANT	648,705,002	90,008,852	42,247,612	328,511,047	460,767,511	52,262,164	8,299,740	83,095,075	143,656,979	11,792,376	32,488,136	44,280,512	

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-12A
For Twelve Months 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	12,032,347	319,716	0	11,712,631	12,032,347	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	20,668,960	319,716	0	16,225,047	16,544,763	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	26,346,745	3,815,917	0	22,530,828	26,346,745	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	205,837	0	0	0	0	0	0	0	0	205,837	0	
8		GD-AA	432,722	0	0	0	0	0	0	298,730	298,730	0	133,992	
7		CD-AA	128,009,717	0	0	89,750,173	89,750,173	0	0	26,508,252	26,508,252	0	11,751,292	
9		CD-WA / ID / AN	822,803	172,038	0	462,697	634,735	50,974	0	137,094	188,068	0	0	
		TOTAL ACCOUNT	155,817,824	3,987,955	0	112,743,698	116,731,653	50,974	0	26,944,076	26,995,050	205,837	11,885,284	12,091,121
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,446,787	0	0	3,446,787	3,446,787	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	18,776,887	0	0	13,164,851	13,164,851	0	0	3,888,318	3,888,318	0	1,723,718	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,223,674	0	0	16,611,638	16,611,638	0	0	3,888,318	3,888,318	0	1,723,718	1,723,718
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,789,476	0	0	7,789,476	7,789,476	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	7,789,476	0	0	7,789,476	7,789,476	0	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-12A
For Twelve Months 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	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
		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	172,993	0	0	172,993	172,993	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	12,774,815	0	0	8,956,678	8,956,678	0	0	2,645,409	2,645,409	0	1,172,728	1,172,728
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	12,947,808	0	0	9,129,671	9,129,671	0	0	2,645,409	2,645,409	0	1,172,728	1,172,728
	TOTAL		367,247,291	20,423,013	0	251,847,874	272,270,887	5,321,183	771,517	61,200,282	67,292,982	631,788	27,051,634	27,683,422

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-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months 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	(73,782,107)	(51,730,111)	(15,278,799)	(6,773,197)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(828,596)	(639,204)	(189,392)	0
7	282919 CD-AA	(5,129,000)	(3,596,045)	(1,062,113)	(470,842)
7	283750 CD-AA	230,378	161,522	47,707	21,149
	Total	(79,509,325)	(55,803,838)	(16,482,597)	(7,222,890)

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 May 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,146,222	6,146,222	0	0	0	0	6,146,222
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	480	480	0	0	0	0	480
7/4	154550 Supply Chain Average Cost Variance	0	0	(240)	(240)	0	0	0	0	(240)
7/4	154560 Supply Chain Invoice Price Variance	0	0	87	87	0	0	0	0	87
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	114,599,336	53,332,704	0	167,932,040	101,536,591	46,952,822	13,062,745	6,379,882	0
TOTAL		114,599,336	53,332,704	6,146,549	174,078,589	101,536,591	46,952,822	13,062,745	6,379,882	6,146,549

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						