

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	49,244,007	35,675,201	13,568,806
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	49,244,007	35,675,201	13,568,806
G-APL	Gas Net Adjusted Rate Base	750,743,190	542,256,427	208,486,763
	RATE OF RETURN	6.559%	6.579%	6.508%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	5-01-2023 thru 05-31-2023	271,020 100.000%	176,710 65.202%	94,310 34.798%
3	G-OPS	Direct Distribution Operating Expense Percent	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
Ending Balance Basis

Report ID:
G-ALL-12E

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
 Ending Balance Basis

Report ID:
G-ALL-12E

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
Ending Balance Basis

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	01-01-2022 thru 12-31-2022				
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%	
11	Book Depreciation Percent	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) Percent	5-01-2023 thru 05-31-2023	831,897,983 100.000%	593,763,934 71.375%	238,134,049 28.625%	
13	G-PLT Net Gas General Plant Percent	5-01-2023 thru 05-31-2023	95,565,827 100.000%	75,885,224 79.406%	19,680,603 20.594%	
14	Net Allocated Schedule M's Percent	06-01-2022 thru 05-31-2023	-30,639,414 100.000%	-21,839,811 71.280%	-8,799,603 28.720%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 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	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-12E
For Twelve Months Ended May 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	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 31, 2023	
Ending Balance 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	57,242	57,242	0	30,550	30,550
2	902000	Meter Reading Expenses	394,003	98,264	492,267	286,022	64,070	350,092	107,981	34,194	142,175
2	903XXX	Customer Records & Collection Expenses	560,642	4,867,967	5,428,609	291,807	3,174,012	3,465,819	268,835	1,693,955	1,962,790
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	139,802	139,802	0	74,612	74,612
TOTAL CUSTOMER ACCOUNTS EXPENSES			993,127	5,268,438	6,261,565	436,556	3,435,127	3,871,683	556,571	1,833,311	2,389,882
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	17,407,379	93,232	17,500,611	13,528,368	60,789	13,589,157	3,879,011	32,443	3,911,454
2	909000	Advertising	89,401	466,308	555,709	62,647	304,042	366,689	26,754	162,266	189,020
2	910000	Misc Customer Service & Info Exp	0	149,606	149,606	0	97,546	97,546	0	52,060	52,060
TOTAL CUSTOMER SERVICE & INFO EXP			17,496,780	709,146	18,205,926	13,591,015	462,377	14,053,392	3,905,765	246,769	4,152,534
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	284	284	0	152	152
TOTAL SALES EXPENSES			0	436	436	0	284	284	0	152	152
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-12E
For Twelve Months Ended May 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	1,754,183	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	224,698	284,053	47,315	160,378	207,693	12,040	64,320	76,360
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	15,522,795	19,836,850	4,624,571	11,136,151	15,760,722	(310,516)	4,386,644	4,076,128
TOTAL ADMIN & GENERAL EXPENSES	10,868,943	42,471,079	53,340,022	9,517,286	30,470,466	39,987,752	1,351,657	12,000,613	13,352,270
TOTAL EXPENSES BEFORE FIT	315,620,564	58,063,966	373,684,530	219,509,991	41,023,895	260,533,886	96,110,573	17,040,071	113,150,644
NET OPERATING INCOME (LOSS) BEFORE FIT			41,098,609			27,401,664			13,696,945
G-FIT FEDERAL INCOME TAX			(5,783,406)			(4,731,620)			(1,051,786)
G-FIT DEFERRED FEDERAL INCOME TAX			(2,361,992)			(3,541,917)			1,179,925
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			49,244,007			35,675,201			13,568,806

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.202%	34.798%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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-495-12E
For Twelve Months Ended May 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	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-804-12E
For Twelve Months Ended May 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	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-908-12E
For Twelve Months Ended May 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	141,939	93,232	235,171	89,435	60,789	150,224	52,504	32,443	84,947
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 Unbilled	(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	93,232	17,500,611	13,528,368	60,789	13,589,157	3,879,011	32,443	3,911,454

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended May 31, 2023 Ending Balance 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	750,743,190	542,256,427	208,486,763
	Interest Deduction for FIT Calculation	19,470,940	14,060,709	5,410,231
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended May 31, 2023	
Ending Balance 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	305,058,208	206,408,192	98,650,016
G-OPS	Book Deprec/Amort and Reg Amortizations	42,291,029	31,431,769	10,859,260
G-OTX	Taxes Other than FIT	26,335,293	22,693,925	3,641,368
	Net Operating Income Before FIT	41,098,609	27,401,664	13,696,945
G-INT	Less: Interest Expense	19,470,940	14,060,709	5,410,231
G-OTX	Less: Idaho ITC Deferral & Amortization	(69)	0	(69)
G-SCM	Schedule M Adjustments	(49,167,629)	(35,872,480)	(13,295,149)
	Taxable Net Operating Income	(27,540,029)	(22,531,525)	(5,008,504)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,783,406)	(4,731,620)	(1,051,786)
G-DTE	Deferred FIT	8,674,214	6,420,419	2,253,795
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	(8,145,398)	(8,273,537)	128,139
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended May 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	25,925,956	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	1,426,295	1,426,295	0	572,017	572,017
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	(11,210)	(11,210)	0	(4,496)	(4,496)
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	21,226	21,226	0	8,513	8,513
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	(392,880)	(392,880)	0	(280,418)	(280,418)	0	(112,462)	(112,462)
12	997027	Customer Uncollectibles	(284,342)	(867,629)	(1,151,971)	(462,577)	(619,270)	(1,081,847)	178,235	(248,359)	(70,124)
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	2,022,597	2,022,597	0	811,164	811,164
12	997035	Leases	0	(624)	(624)	0	(448)	(448)	0	(176)	(176)
12	997048	AFUDC	0	(313,219)	(313,219)	0	(223,560)	(223,560)	0	(89,659)	(89,659)
12	997049	Tax Depreciation	0	(39,190,745)	(39,190,745)	0	(27,972,394)	(27,972,394)	0	(11,218,351)	(11,218,351)
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	5,501,285	5,501,285	0	2,206,294	2,206,294
12	997081	Deferred Compensation	0	(21,883)	(21,883)	0	(15,619)	(15,619)	0	(6,264)	(6,264)
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	235,972	235,972	0	168,425	168,425	0	67,547	67,547
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	(5,911,491)	(5,911,491)	0	(4,219,327)	(4,219,327)	0	(1,692,164)	(1,692,164)
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	132,815	291,149	0	94,797	94,797	158,334	38,018	196,352
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,654)	(32,654)	0	(13,096)	(13,096)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(326,725)	(326,725)	0	(131,033)	(131,033)
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	1,863,245	1,863,245	0	1,329,891	1,329,891	0	533,354	533,354
12	997120	Transportation Tax Disallowance	0	17,027	17,027	0	12,153	12,153	0	4,874	4,874
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	(136,988)	(136,988)	0	(54,939)	(54,939)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(296,414)	(296,414)	0	(118,877)	(118,877)
12	997128	Meters Expensed	0	(5,457,129)	(5,457,129)	0	(3,895,026)	(3,895,026)	0	(1,562,103)	(1,562,103)
12	997129	Mixed Service Costs (IDD#5)	0	(7,408,333)	(7,408,333)	0	(5,287,698)	(5,287,698)	0	(2,120,635)	(2,120,635)
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	39,894	39,894	0	16,000	16,000
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)	(30,639,412)	(49,167,629)	(32,808,292)	(32,618,675)	(35,872,480)	(4,495,547)	(8,799,602)	(13,295,149)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.069%	32.931%
G-ALL	11	Book Depreciation	100.000%	71.455%	28.545%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.375%	28.625%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(101,645)	(72,549)	(29,096)
99	410100	Deferred Federal Income Tax Exp	10,689,356	7,826,232	2,863,124
		SUBTOTAL	10,587,711	7,753,683	2,834,028
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,027,805)	(1,447,351)	(580,454)
99	411100	Deferred Federal Income Tax Exp	(1,400,475)	(946,261)	(454,214)
		SUBTOTAL	(3,428,280)	(2,393,612)	(1,034,668)
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	8,674,214	6,420,419	2,253,795
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)	100.000%	71.375%	28.625%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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)	4,330,181	60,351,962	64,682,143	4,330,181	43,300,118	47,630,299	0	17,051,844	17,051,844
		TOTAL INTANGIBLE PLANT	6,124,292	61,684,871	67,809,163	5,352,775	44,256,427	49,609,202	771,517	17,428,444	18,199,961
		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	2,943,402	2,943,402	0	2,014,759	2,014,759	0	928,643	928,643
1	352XXX	Wells	0	23,564,545	23,564,545	0	16,129,931	16,129,931	0	7,434,614	7,434,614
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	15,459,173	15,459,173	0	10,581,804	10,581,804	0	4,877,369	4,877,369
1	355000	Measuring & Regulating Equipment	0	2,067,774	2,067,774	0	1,415,391	1,415,391	0	652,383	652,383
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,081,648	3,081,648	0	2,109,388	2,109,388	0	972,260	972,260
		TOTAL UNDERGROUND STORAGE PLANT	0	51,012,477	51,012,477	0	34,944,826	34,944,826	0	16,067,651	16,067,651
		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	701,456	0	701,456	520,001	0	520,001	181,455	0	181,455
6	375000	Structures & Improvements	1,580,497	0	1,580,497	931,002	0	931,002	649,495	0	649,495
6	376000	Mains	482,256,724	2,518,937	484,775,661	328,416,758	1,689,426	330,106,184	153,839,966	829,511	154,669,477
6	378000	Measuring & Reg Station Equip-General	7,533,942	0	7,533,942	4,842,962	0	4,842,962	2,690,980	0	2,690,980
6	379000	Measuring & Reg Station Equip-City Gate	6,851,035	0	6,851,035	1,952,307	0	1,952,307	4,898,728	0	4,898,728
6	380000	Services	345,147,062	0	345,147,062	236,891,863	0	236,891,863	108,255,199	0	108,255,199
6	381XXX	Meters	123,443,609	0	123,443,609	91,096,895	0	91,096,895	32,346,714	0	32,346,714
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	4,155,916	0	4,155,916	3,082,855	0	3,082,855	1,073,061	0	1,073,061
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	971,758,836	2,518,937	974,277,773	667,798,568	1,689,426	669,487,994	303,960,268	829,511	304,789,779
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,029	2,699,455	6,071,484	3,272,093	1,936,751	5,208,844	99,936	762,704	862,640
4	390XXX	Structures & Improvements	29,700,190	29,688,366	59,388,556	27,837,680	21,300,215	49,137,895	1,862,510	8,388,151	10,250,661
4	391XXX	Office Furniture & Equipment	1,476,787	15,055,057	16,531,844	1,474,529	10,801,401	12,275,930	2,258	4,253,656	4,255,914
4	392XXX	Transportation Equipment	14,160,654	5,558,265	19,718,919	10,521,173	3,987,833	14,509,006	3,639,481	1,570,432	5,209,913
4	393000	Stores Equipment	416,098	1,123,114	1,539,212	361,077	805,789	1,166,866	55,021	317,325	372,346
4	394000	Tools, Shop & Garage Equipment	3,188,031	7,925,979	11,114,010	2,585,728	5,686,573	8,272,301	602,303	2,239,406	2,841,709
4	395XXX	Laboratory Equipment	106,253	529,872	636,125	106,253	380,162	486,415	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,531,339	1,074,574	4,605,913	2,661,509	770,964	3,432,473	869,830	303,610	1,173,440
4	397XXX	Communications Equipment	4,784,827	21,239,149	26,023,976	3,649,256	15,238,240	18,887,496	1,135,571	6,000,909	7,136,480
4	398000	Miscellaneous Equipment	1,960	183,952	185,912	0	131,978	131,978	1,960	51,974	53,934
		TOTAL GENERAL PLANT	60,738,168	85,077,783	145,815,951	52,469,298	61,039,906	113,509,204	8,268,870	24,037,877	32,306,747

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended May 31, 2023		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,038,621,296	200,294,068	1,238,915,364	725,620,641	141,930,585	867,551,226	313,000,655	58,363,483	371,364,138
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,523,442)	(19,523,442)	0	(13,363,796)	(13,363,796)	0	(6,159,646)	(6,159,646)
G-ADEP		Distribution Plant	(297,681,529)	(2,047,433)	(299,728,962)	(193,433,646)	(1,373,193)	(194,806,839)	(104,247,883)	(674,240)	(104,922,123)
G-ADEP		General Plant	(20,076,083)	(30,174,041)	(50,250,124)	(15,975,313)	(21,648,667)	(37,623,980)	(4,100,770)	(8,525,374)	(12,626,144)
		TOTAL ACCUMULATED DEPRECIATION	(317,757,612)	(51,744,916)	(369,502,528)	(209,408,959)	(36,385,656)	(245,794,615)	(108,348,653)	(15,359,260)	(123,707,913)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(492,173)	(1,112,768)	(1,604,941)	(325,960)	(798,366)	(1,124,326)	(166,213)	(314,402)	(480,615)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,908,918)	(32,000,995)	(35,909,913)	(3,908,918)	(22,959,434)	(26,868,352)	0	(9,041,561)	(9,041,561)
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	(4,401,091)	(33,113,763)	(37,514,854)	(4,234,878)	(23,757,800)	(27,992,678)	(166,213)	(9,355,963)	(9,522,176)
		TOTAL ACCUMULATED DEPR/AMORT	(322,158,703)	(84,858,679)	(407,017,382)	(213,643,837)	(60,143,456)	(273,787,293)	(108,514,866)	(24,715,223)	(133,230,089)
		NET GAS UTILITY PLANT before DFIT	716,462,593	115,435,389	831,897,982	511,976,804	81,787,129	593,763,933	204,485,789	33,648,260	238,134,049
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,663,629)	(101,663,629)	0	(72,562,415)	(72,562,415)	0	(29,101,214)	(29,101,214)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(14,899,256)	(14,899,256)	0	(10,688,917)	(10,688,917)	0	(4,210,339)	(4,210,339)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,287,513)	(1,287,513)	0	(923,739)	(923,739)	0	(363,774)	(363,774)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(274,539)	(274,539)	0	(195,952)	(195,952)	0	(78,587)	(78,587)
		TOTAL ACCUMULATED DFIT	0	(118,126,424)	(118,126,424)	0	(84,372,090)	(84,372,090)	0	(33,754,334)	(33,754,334)
		NET GAS UTILITY PLANT	716,462,593	(2,691,035)	713,771,558	511,976,804	(2,584,961)	509,391,843	204,485,789	(106,074)	204,379,715

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)	100.000%	71.375%	28.625%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended May 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	716,462,593	(2,691,035)	713,771,558	511,976,804	(2,584,961)	509,391,843	204,485,789	(106,074)	204,379,715
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,444,881	2,144,147	3,589,028	923,458	1,538,340	2,461,798	521,423	605,807	1,127,230
4	182318 Accumulated Amortization - AFUDC	(311,102)	(874,158)	(1,185,260)	(230,219)	(627,171)	(857,390)	(80,883)	(246,987)	(327,870)
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	8,243,013	8,243,013	0	5,642,342	5,642,342	0	2,600,671	2,600,671
1	164115 Gas Inventory--Clay Basin	0	48,637	48,637	0	34,895	34,895	0	13,742	13,742
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,260,072	0	3,260,072	3,260,072	0	3,260,072	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,737,195	0	7,737,195	7,737,195	0	7,737,195	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,309,426)	0	(2,309,426)	(2,309,426)	0	(2,309,426)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(21,308,568)	0	(21,308,568)	(10,719,928)	0	(10,719,928)	(10,588,640)	0	(10,588,640)
99	190393 ADFIT-Customer Tax Credit	4,474,800	0	4,474,800	2,251,185	0	2,251,185	2,223,615	0	2,223,615
99	235199 Customer Deposits	(2,117)	0	(2,117)	(2,117)	0	(2,117)	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	3,487,638	0	3,487,638	3,487,638	0	3,487,638	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(732,404)	0	(732,404)	(732,404)	0	(732,404)	0	0	0
C-WKC	Working Capital	25,937,960	0	25,937,960	18,687,811	0	18,687,811	7,250,149	0	7,250,149
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	21,678,929	15,292,703	36,971,632	22,353,265	10,511,319	32,864,584	(674,336)	4,781,384	4,107,048
	NET RATE BASE	738,141,522	12,601,668	750,743,190	534,330,069	7,926,358	542,256,427	203,811,453	4,675,310	208,486,763

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended May 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	
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-12E
For Twelve Months Ended May 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	
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-12E
For Twelve Months Ended May 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	
Electric Production														
Steam (ED-AN)	(79,743,811)	(79,743,811)												
Steam (ED-ID)	(97,518,944)	(97,518,944)												
Steam (ED-WA)	(190,672,885)	(190,672,885)												
Hydro (ED-AN)	(195,785,716)	(195,785,716)												
Other (ED-AN)	(174,146,175)	(174,146,175)												
Total Electric Production	(737,867,531)	(737,867,531)												
Electric Transmission														
ED-AN	(250,527,703)	(250,527,703)												
ED-ID	(10,712,994)	(10,712,994)												
ED-WA	(16,938,173)	(16,938,173)												
Total Electric Transmission	(278,178,870)	(278,178,870)												
Electric Distribution														
ED-AN	(531,220)	(531,220)												
ED-ID	(285,324,398)	(285,324,398)												
ED-WA	(472,856,662)	(472,856,662)												
Total Electric Distribution	(758,712,280)	(758,712,280)												
Gas Underground Storage														
1 GD-AN	(19,523,442)		(19,523,442)			(19,523,442)	(19,523,442)		(13,363,796)	(13,363,796)		(6,159,646)	(6,159,646)	
GD-OR	(1,696,862)			(1,696,862)										
Total Gas Underground Storage	(21,220,304)		(19,523,442)	(1,696,862)		(19,523,442)	(19,523,442)		(13,363,796)	(13,363,796)		(6,159,646)	(6,159,646)	
Gas Distribution														
6 GD-AN	(2,047,433)		(2,047,433)			(2,047,433)	(2,047,433)		(1,373,193)	(1,373,193)		(674,240)	(674,240)	
GD-ID	(104,247,883)		(104,247,883)			(104,247,883)	(104,247,883)				(104,247,883)		(104,247,883)	
GD-WA	(193,433,646)		(193,433,646)			(193,433,646)	(193,433,646)		(193,433,646)	(193,433,646)				
GD-OR	(144,233,216)			(144,233,216)										
Total Gas Distribution	(443,962,178)		(299,728,962)	(144,233,216)		(297,681,529)	(2,047,433)	(299,728,962)	(193,433,646)	(1,373,193)	(194,806,839)	(104,247,883)	(674,240)	(104,922,123)
General Plant														
ED-AN	(37,940,170)	(37,940,170)												
ED-ID	(13,335,501)	(13,335,501)												
ED-WA	(27,423,720)	(27,423,720)												
7.4 CD-AA	(107,637,878)	(75,467,069)	(22,289,652)	(9,881,157)		(22,289,652)	(22,289,652)		(15,991,934)	(15,991,934)		(6,297,718)	(6,297,718)	
9.4 CD-AN	(8,955,977)	(6,908,909)	(2,047,068)			(2,047,068)	(2,047,068)		(1,468,689)	(1,468,689)		(578,379)	(578,379)	
9 CD-ID	(7,494,614)	(5,781,570)	(1,713,044)			(1,713,044)	(1,713,044)				(1,713,044)		(1,713,044)	
9 CD-WA	(12,543,226)	(9,676,221)	(2,867,005)			(2,867,005)	(2,867,005)	(2,867,005)			(2,867,005)			
8.4 GD-AA	(2,620,610)		(1,809,138)	(811,472)		(1,809,138)	(1,809,138)		(1,297,984)	(1,297,984)		(511,154)	(511,154)	
4 GD-AN	(4,028,183)		(4,028,183)			(4,028,183)	(4,028,183)		(2,890,060)	(2,890,060)		(1,138,123)	(1,138,123)	
GD-ID	(2,387,726)		(2,387,726)			(2,387,726)	(2,387,726)				(2,387,726)		(2,387,726)	
GD-WA	(13,108,308)		(13,108,308)			(13,108,308)	(13,108,308)	(13,108,308)		(13,108,308)				
GD-OR	(5,700,832)			(5,700,832)										
Total General Plant	(243,176,745)	(176,533,160)	(50,250,124)	(16,393,461)		(20,076,083)	(30,174,041)	(50,250,124)	(15,975,313)	(21,648,667)	(37,623,980)	(4,100,770)	(8,525,374)	(12,626,144)
Total Accumulated Depreciation	(2,483,117,908)	(1,951,291,841)	(369,502,528)	(162,323,539)		(317,757,612)	(51,744,916)	(369,502,528)	(209,408,959)	(36,385,656)	(245,794,615)	(108,348,653)	(15,359,260)	(123,707,913)

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
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,034,421)	(16,034,421)											
Misc Intangible Plt (303000)	ED-AN	(2,928,432)	(2,928,432)											
Total Production/Transmission		(18,962,853)	(18,962,853)											
Distribution														
Franchises (302000)	ED-WA	(439,108)	(439,108)											
Misc Intangible Plt (303000)	ED-WA	(68,582)	(68,582)											
Total Distribution		(507,690)	(507,690)											
General Plant - 303000														
7,4	CD-AA	(5,208,636)	(3,651,879)	(1,078,604)	(478,153)		(1,078,604)	(1,078,604)		(773,855)	(773,855)		(304,749)	(304,749)
9,4	CD-AN	(149,467)	(115,303)	(34,164)			(34,164)	(34,164)		(24,511)	(24,511)		(9,653)	(9,653)
	GD-ID	(166,213)		(166,213)			(166,213)	(166,213)					(166,213)	(166,213)
	GD-WA	(325,960)		(325,960)			(325,960)	(325,960)		(325,960)	(325,960)			
	GD-OR	(131,754)			(131,754)									
Total General Plant - 303000		(5,982,030)	(3,767,182)	(1,604,941)	(609,907)	(492,173)	(1,112,768)	(1,604,941)	(325,960)	(798,366)	(1,124,326)	(166,213)	(314,402)	(480,615)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(153,130,113)	(107,362,585)	(31,710,183)	(14,057,345)		(31,710,183)	(31,710,183)		(22,750,788)	(22,750,788)		(8,959,395)	(8,959,395)
9,4	CD-AN	(443,301)	(341,976)	(101,325)			(101,325)	(101,325)		(72,697)	(72,697)		(28,628)	(28,628)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(17,101,625)	(13,192,707)	(3,908,918)			(3,908,918)	(3,908,918)		(3,908,918)	(3,908,918)		0	0
	ED-AN	(15,079,641)	(15,079,641)											
	ED-ID	0	0											
	ED-WA	(2,578,308)	(2,578,308)											
8,4	GD-AA	(274,480)		(189,487)	(84,993)		(189,487)	(189,487)		(135,949)	(135,949)		(53,538)	(53,538)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(41,313)			(41,313)									
Total Miscellaneous IT Intangible Plant - 30311		(188,648,781)	(138,555,217)	(35,909,913)	(14,183,651)	(3,908,918)	(32,000,995)	(35,909,913)	(3,908,918)	(22,959,434)	(26,868,352)	0	(9,041,561)	(9,041,561)
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	(1,335,819)	(1,335,819)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,335,819)	(1,335,819)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(215,437,173)	(163,128,761)	(37,514,854)	(14,793,558)	(4,401,091)	(33,113,763)	(37,514,854)	(4,234,878)	(23,757,800)	(27,992,678)	(166,213)	(9,355,963)	(9,522,176)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 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
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,734,071	8,505,627	3,115,965	9,112,479	20,734,071	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,293,549	0	0	0	0	0	0	0	0	4,293,549	0	4,293,549
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,283,705	0	0	92,045,631	92,045,631	0	0	27,186,230	27,186,230	0	12,051,844	12,051,844
9	CD-WA / ID / AN	31,288,996	9,406,470	6,286,024	8,444,776	24,137,270	2,787,080	1,862,510	2,502,136	7,151,726	0	0	0
	TOTAL ACCOUNT	212,650,921	17,912,097	9,401,989	109,602,886	136,916,972	27,837,680	1,862,510	29,688,366	59,388,556	4,293,549	12,051,844	16,345,393
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,717,081	1,314,130	7,798	2,395,153	3,717,081	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	71,778,548	0	0	50,325,375	50,325,375	0	0	14,863,902	14,863,902	0	6,589,271	6,589,271
9	CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0
	TOTAL ACCOUNT	81,673,437	5,503,910	15,420	52,968,036	58,487,366	1,474,529	2,258	15,055,057	16,531,844	12,109	6,642,118	6,654,227
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,320,102	26,696,934	11,931,975	23,691,193	62,320,102	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,413,280	0	0	0	0	10,069,243	3,394,142	2,949,895	16,413,280	0	0	0
99	GD-OR / AS	4,772,082	0	0	0	0	0	0	0	0	4,772,082	0	4,772,082
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956
9	CD-WA / ID / AN	7,290,422	1,525,275	828,028	3,270,747	5,624,050	451,930	245,340	969,102	1,666,372	0	0	0
	TOTAL ACCOUNT	98,485,183	28,222,209	12,760,003	32,284,920	73,267,132	10,521,173	3,639,482	5,558,264	19,718,919	4,772,082	727,050	5,499,132

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 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
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	5,749,946	468,197	185,696	3,781,787	4,435,680	138,724	55,021	1,120,521	1,314,266	0	0	0	
		TOTAL ACCOUNT	6,478,397	527,063	185,696	4,204,484	4,917,243	361,077	55,021	1,123,114	1,539,212	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,408,394	1,435,549	474,945	6,497,900	8,408,394	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,398,195	0	0	0	0	2,580,376	380,678	437,141	3,398,195	0	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938	
8		GD-AA	5,763,765	0	0	0	0	0	0	3,979,015	3,979,015	0	1,784,750	1,784,750	
7		CD-AA	15,828,659	0	0	11,097,789	11,097,789	0	0	3,277,799	3,277,799	0	1,453,071	1,453,071	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,379,096	1,453,613	1,222,934	18,378,779	21,055,326	2,585,728	602,303	7,925,980	11,114,011	971,938	3,237,821	4,209,759	
	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
99		GD-WA / ID / AN	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
8		GD-AA	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
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245	

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2023 Ending Balance Basis	Report ID: C-GPL-12E
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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	27,331,797	12,875,230	7,840,145	6,616,422	27,331,797	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,057	0	0	0	0	2,587,433	776,035	820,589	4,184,057	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0	
		TOTAL ACCOUNT	33,455,008	13,125,238	8,156,706	7,474,803	28,756,747	2,661,509	869,830	1,074,574	4,605,913	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	45,014,038	13,022,622	6,491,815	25,499,601	45,014,038	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	890,249	0	0	0	0	596,401	287,726	6,122	890,249	0	0	0	
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	98,172,234	0	0	68,830,517	68,830,517	0	0	20,329,506	20,329,506	0	9,012,211	9,012,211	
9		CD-WA / ID / AN	20,283,759	10,303,468	2,861,499	2,482,533	15,647,500	3,052,855	847,845	735,559	4,636,259	0	0	0	
		TOTAL ACCOUNT	165,345,756	23,326,090	9,353,314	96,812,651	129,492,055	3,649,256	1,135,571	21,239,148	26,023,975	742,178	9,087,548	9,829,726	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275	
7		CD-AA	875,725	0	0	613,988	613,988	0	0	181,345	181,345	0	80,392	80,392	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	
		TOTAL ACCOUNT	1,202,487	0	13,460	913,355	926,815	0	1,960	183,953	185,913	9,092	80,667	89,759	
		TOTAL GENERAL PLANT	659,846,939	91,268,286	41,824,880	336,043,460	469,136,626	52,469,298	8,268,871	85,077,784	145,815,953	11,729,677	33,164,683	44,894,360	

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-12E
For Twelve Months Ended May 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
	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	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,481,277	4,173,617	0	24,307,660	28,481,277	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	360,386	0	0	0	0	0	0	0	0	360,386	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,432,367	0	0	84,437,541	84,437,541	0	0	24,939,135	24,939,135	0	11,055,691	
9		CD-WA / ID / AN	961,020	278,663	0	462,697	741,360	82,566	0	137,094	219,660	0	0	
		TOTAL ACCOUNT	150,655,448	4,452,280	0	109,207,898	113,660,178	82,566	0	25,366,451	25,449,017	360,386	11,185,867	11,546,253
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,732,354	0	0	3,732,354	3,732,354	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	25,987,585	0	0	18,220,416	18,220,416	0	0	5,381,509	5,381,509	0	2,385,660	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,719,939	0	0	21,952,770	21,952,770	0	0	5,381,509	5,381,509	0	2,385,660	2,385,660
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 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
		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	342,581	0	0	342,581	342,581	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	15,522,649	0	0	10,883,240	10,883,240	0	0	3,214,430	3,214,430	0	1,424,979	1,424,979
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	15,865,230	0	0	11,225,821	11,225,821	0	0	3,214,430	3,214,430	0	1,424,979	1,424,979
	TOTAL		372,640,935	20,887,338	0	255,891,689	276,779,027	5,352,775	771,517	61,684,869	67,809,161	786,337	27,266,410	28,052,747

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended May 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	(71,033,884)	(49,803,276)	(14,709,697)	(6,520,911)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,217,463)	(4,359,188)	(1,287,512)	(570,763)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(78,087,861)	(54,807,270)	(16,188,257)	(7,092,334)

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
 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	6,660,815	6,660,815	0	0	0	0	6,660,815
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	264	264	0	0	0	0	264
7/4	154550 Supply Chain Average Cost Variance	0	0	(247)	(247)	0	0	0	0	(247)
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	124,990,293	56,342,071	0	181,332,364	106,302,482	49,091,922	18,687,811	7,250,149	0
TOTAL		124,990,293	56,342,071	6,660,832	187,993,196	106,302,482	49,091,922	18,687,811	7,250,149	6,660,832

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric Gas-North Gas-South
 70.112% 20.708% 9.180%

Idaho Electric Idaho Gas Oregon Gas
 33.057% 28.254% 100.000%