

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	50,211,196	36,044,582	14,166,614
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>50,211,196</u>	<u>36,044,582</u>	<u>14,166,614</u>
G-APL	Gas Net Adjusted Rate Base	<u>748,590,470</u>	<u>537,125,368</u>	<u>211,465,102</u>
	RATE OF RETURN	<u><u>6.707%</u></u>	<u><u>6.711%</u></u>	<u><u>6.699%</u></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 July 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	08-01-2022 thru 07-31-2023	270,350 100.000%	176,769 65.385%	93,581 34.615%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2022 thru 07-31-2023	13,959,600 100.000%	9,904,075 70.948%	4,055,525 29.052%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators		400.000%	286.983%	113.017%
		Percent		100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	08-01-2022 thru 07-31-2023	309,789,390 100.000%	207,606,428 67.015%	102,182,962 32.985%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 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%

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

Report ID:
G-ALL-12A

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 July 31, 2023

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	Washington 207,305,518	Idaho 102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	08-01-2022 thru 07-31-2023	31,079,246	22,222,239	8,857,007	
			100.000%	71.502%	28.498%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2022 thru 07-31-2023	822,595,407	585,215,132	237,380,275	
			100.000%	71.143%	28.857%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2022 thru 07-31-2023	95,941,366	76,242,036	19,699,330	
			100.000%	79.467%	20.533%	
14	Net Allocated Schedule M's - AMA Percent	08-01-2022 thru 07-31-2023	-30,046,727	-21,310,387	-8,736,340	
			100.000%	70.924%	29.076%	
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 July 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	231,988,631	0	231,988,631	161,327,087	0	161,327,087	70,661,544	0	70,661,544
99 4812XX	Commercial - Firm & Interruptible	117,126,690	0	117,126,690	83,423,786	0	83,423,786	33,702,904	0	33,702,904
99 4813XX	Industrial-Firm	4,193,738	0	4,193,738	2,480,814	0	2,480,814	1,712,924	0	1,712,924
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	481,484	0	481,484	435,577	0	435,577	45,907	0	45,907
99 499XXX	Unbilled Revenue	417,315	0	417,315	160,671	0	160,671	256,644	0	256,644
	TOTAL SALES TO ULTIMATE CUSTOMERS	354,207,858	0	354,207,858	247,827,935	0	247,827,935	106,379,923	0	106,379,923
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	55,065,501	0	55,065,501	36,190,924	0	36,190,924	18,874,577	0	18,874,577
4 488000	Miscellaneous Service Revenues	8,481	0	8,481	3,045	0	3,045	5,436	0	5,436
99 4893XX	Transportation Revenues	5,710,503	0	5,710,503	5,137,959	0	5,137,959	572,544	0	572,544
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	1,129,362	367,127	1,496,489	(409,794)	263,399	(146,395)	1,539,156	103,728	1,642,884
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	61,913,847	367,127	62,280,974	40,922,134	263,399	41,185,533	20,991,713	103,728	21,095,441
	TOTAL GAS REVENUES	416,121,705	367,127	416,488,832	288,750,069	263,399	289,013,468	127,371,636	103,728	127,475,364
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	202,473,351	0	202,473,351	133,564,974	0	133,564,974	68,908,377	0	68,908,377
99 808XXX	Net Natural Gas Storage Transactions	23,143,859	0	23,143,859	15,715,483	0	15,715,483	7,428,376	0	7,428,376
99 811000	Gas Used for Products Extraction	(487,063)	0	(487,063)	(321,767)	0	(321,767)	(165,296)	0	(165,296)
10 813000	Other Gas Expenses	88,750	1,027,287	1,116,037	88,750	688,447	777,197	0	338,840	338,840
99 813010	Gas Technology Institute (GTI) Expenses	128,266	0	128,266	88,598	0	88,598	39,668	0	39,668
99 813100	CCA Emission Expense	35,018,397	0	35,018,397	35,018,397	0	35,018,397	0	0	0
99 407417	Regulatory Credits-CCA	(35,018,397)	0	(35,018,397)	(35,018,397)	0	(35,018,397)	0	0	0
	TOTAL PRODUCTION EXPENSES	225,347,163	1,027,287	226,374,450	149,136,038	688,447	149,824,485	76,211,125	338,840	76,549,965
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	796,635	796,635	0	545,297	545,297	0	251,338	251,338
1 837000	Other Equipment	0	1,841,186	1,841,186	0	1,260,292	1,260,292	0	580,894	580,894
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,637,821	2,637,821	0	1,805,589	1,805,589	0	832,232	832,232
G-DEPX	Depreciation Expense-Underground Storage	0	750,559	750,559	0	513,758	513,758	0	236,801	236,801
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	227,061	227,061	0	155,423	155,423	0	71,638	71,638
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	977,620	977,620	0	669,181	669,181	0	308,439	308,439
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,615,441	3,615,441	0	2,474,770	2,474,770	0	1,140,671	1,140,671

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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	401,266	1,778,469	2,179,735	340,714	1,261,788	1,602,502	60,552	516,681	577,233
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,821,298	976,083	4,797,381	2,610,403	692,511	3,302,914	1,210,895	283,572	1,494,467
3	875000 Measuring & Reg Sta Exp-General	149,820	0	149,820	94,309	0	94,309	55,511	0	55,511
3	876000 Measuring & Reg Sta Exp-Industrial	18,296	0	18,296	4,841	0	4,841	13,455	0	13,455
3	877000 Measuring & Reg Sta Exp-City Gate	90,097	0	90,097	59,115	0	59,115	30,982	0	30,982
3	878000 Meter & House Regulator Expenses	613,384	79	613,463	374,551	56	374,607	238,833	23	238,856
3	879000 Customer Installation Expenses	2,112,947	93,931	2,206,878	1,368,276	66,642	1,434,918	744,671	27,289	771,960
3	880000 Other Expenses	2,006,177	645,829	2,652,006	1,629,709	458,203	2,087,912	376,468	187,626	564,094
3	881000 Rents	0	(1,429)	(1,429)	0	(1,014)	(1,014)	0	(415)	(415)
	MAINTENANCE									
3	885000 Supervision & Engineering	30,443	0	30,443	13,702	0	13,702	16,741	0	16,741
3	887000 Mains	1,242,586	0	1,242,586	1,031,138	0	1,031,138	211,448	0	211,448
3	889000 Measuring & Reg Sta Exp-General	243,060	26,649	269,709	190,772	18,907	209,679	52,288	7,742	60,030
3	890000 Measuring & Reg Sta Exp-Industrial	14,373	802	15,175	7,026	569	7,595	7,347	233	7,580
3	891000 Measuring & Reg Sta Exp-City Gate	192,537	6,619	199,156	70,541	4,696	75,237	121,996	1,923	123,919
3	892000 Services	1,523,823	0	1,523,823	1,075,091	0	1,075,091	448,732	0	448,732
3	893000 Meters & House Regulators	1,499,492	735,895	2,235,387	1,033,887	522,103	1,555,990	465,605	213,792	679,397
3	894000 Other Equipment	0	229,830	229,830	0	163,060	163,060	0	66,770	66,770
	TOTAL DISTRIBUTION OPERATING EXP	13,959,599	4,492,757	18,452,356	9,904,075	3,187,521	13,091,596	4,055,524	1,305,236	5,360,760
G-DEPX	Depreciation Expense-Distribution	23,554,094	57,432	23,611,526	16,503,976	38,488	16,542,464	7,050,118	18,944	7,069,062
G-OTX	Taxes Other Than FIT	23,905,897	0	23,905,897	21,185,256	0	21,185,256	2,720,641	0	2,720,641
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	47,459,991	57,432	47,517,423	37,689,232	38,488	37,727,720	9,770,759	18,944	9,789,703
	TOTAL DISTRIBUTION EXPENSES	61,419,590	4,550,189	65,969,779	47,593,307	3,226,009	50,819,316	13,826,283	1,324,180	15,150,463

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For Twelve Months Ended July 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	91,692	91,692	0	59,953	59,953	0	31,739	31,739
2	902000	Meter Reading Expenses	389,363	94,462	483,825	276,657	61,764	338,421	112,706	32,698	145,404
2	903XXX	Customer Records & Collection Expenses	567,789	4,879,919	5,447,708	302,516	3,190,735	3,493,251	265,273	1,689,184	1,954,457
2	904000	Uncollectible Accounts	188,799	0	188,799	43,879	0	43,879	144,920	0	144,920
2	905000	Misc Customer Accounts	0	206,589	206,589	0	135,078	135,078	0	71,511	71,511
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,145,951	5,272,662	6,418,613	623,052	3,447,530	4,070,582	522,899	1,825,132	2,348,031
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	17,612,161	96,759	17,708,920	13,627,396	63,266	13,690,662	3,984,765	33,493	4,018,258
2	909000	Advertising	47,380	508,418	555,798	32,655	332,429	365,084	14,725	175,989	190,714
2	910000	Misc Customer Service & Info Exp	0	159,240	159,240	0	104,119	104,119	0	55,121	55,121
TOTAL CUSTOMER SERVICE & INFO EXP			17,659,541	764,417	18,423,958	13,660,051	499,814	14,159,865	3,999,490	264,603	4,264,093
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	425	425	0	278	278	0	147	147
TOTAL SALES EXPENSES			0	425	425	0	278	278	0	147	147
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	256,383	8,700,863	8,957,246	126,671	6,242,521	6,369,192	129,712	2,458,342	2,588,054
4	921000	Office Supplies & Expenses	102	1,189,420	1,189,522	89	853,361	853,450	13	336,059	336,072
4	922000	Admin. Expenses Transferred - Credit	0	(18,915)	(18,915)	0	(13,571)	(13,571)	0	(5,344)	(5,344)
4	923000	Outside Services Employed	297,240	4,097,731	4,394,971	249,846	2,939,958	3,189,804	47,394	1,157,773	1,205,167
4	924000	Property Insurance Premium	0	626,965	626,965	0	449,822	449,822	0	177,143	177,143
4	925XXX	Injuries and Damages	17,341	1,812,950	1,830,291	12,852	1,300,719	1,313,571	4,489	512,231	516,720
4	926XXX	Employee Pensions and Benefits	4,273,495	5,430,632	9,704,127	3,117,899	3,896,261	7,014,160	1,155,596	1,534,371	2,689,967
4	928000	Regulatory Commission Expenses	1,027,738	247,961	1,275,699	769,992	177,902	947,894	257,746	70,059	327,805
4	930000	Miscellaneous General Expenses	35,223	1,730,991	1,766,214	26,047	1,241,917	1,267,964	9,176	489,074	498,250
4	931000	Rents	0	143,944	143,944	0	103,274	103,274	0	40,670	40,670
4	935000	Maintenance of General Plant	830,791	3,227,136	4,057,927	716,537	2,315,341	3,031,878	114,254	911,795	1,026,049
TOTAL ADMIN & GEN OPERATING EXP			6,738,313	27,189,678	33,927,991	5,019,933	19,507,505	24,527,438	1,718,380	7,682,173	9,400,553

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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	1,755,956	4,961,206	6,717,162	1,606,551	3,559,468	5,166,019	149,405	1,401,738	1,551,143
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	852,815	9,465,991	10,318,806	852,815	6,791,470	7,644,285	0	2,674,521	2,674,521
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(35,695)	0	(35,695)	(35,695)	0	(35,695)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	1,988,580	0	1,988,580	1,988,580	0	1,988,580	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	831,481	0	831,481	831,481	0	831,481	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	334,531	0	334,531	334,531	0	334,531	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	59,915	226,740	286,655	47,768	161,310	209,078	12,147	65,430	77,577
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	57,287	0	57,287	51,300	0	51,300	5,987	0	5,987
99 407407	Reg. Credits-Amortization Depreciation Benefit	(885)	0	(885)	0	0	0	(885)	0	(885)
99 407419	Amortization AFUDC Equity Tax Credit	(99,418)	0	(99,418)	(39,098)	0	(39,098)	(60,320)	0	(60,320)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(325,120)	0	(325,120)	(325,120)	0	(325,120)	0	0	0
99 407447	Regulatory Deferral - COVID-19	275,542	0	275,542	275,542	0	275,542	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	9,443	0	9,443	9,443	0	9,443	0	0	0
99 407493	Amortization Remand Residual	(39,678)	0	(39,678)	(39,678)	0	(39,678)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	604,061	985,686	1,589,747	438,236	707,190	1,145,426	165,825	278,496	444,321
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,036,694	15,727,749	19,764,443	4,252,521	11,282,665	15,535,186	(215,827)	4,445,084	4,229,257
	TOTAL ADMIN & GENERAL EXPENSES	10,775,007	42,917,427	53,692,434	9,272,454	30,790,170	40,062,624	1,502,553	12,127,257	13,629,810
	TOTAL EXPENSES BEFORE FIT	316,347,252	58,147,848	374,495,100	220,284,902	41,127,018	261,411,920	96,062,350	17,020,830	113,083,180
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,993,732			27,601,548			14,392,184
G-FIT	FEDERAL INCOME TAX			(4,911,821)			(4,175,513)			(736,308)
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,305,643)			(4,267,521)			961,878
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			50,211,196			36,044,582			14,166,614

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers - AMA	100.000%	65.385%	34.615%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.948%	29.052%
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 July 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	367,127	443,135	76,008	263,399	339,407	0	103,728	103,728
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,721,641	0	3,721,641	1,903,359	0	1,903,359
4	495100	Entitlement Penalties	20,461	0	20,461	6,640	0	6,640	13,821	0	13,821
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	715,819	0	715,819	1,521,367	0	1,521,367	(805,548)	0	(805,548)
4	495329	Amortization Res Decoupling Deferral	(4,257,138)	0	(4,257,138)	(4,946,463)	0	(4,946,463)	689,325	0	689,325
4	495338	Non-Res Decoupling Deferred Rev	664,689	0	664,689	859,439	0	859,439	(194,750)	0	(194,750)
4	495339	Amortization Non-Res Decoupling	(1,715,477)	0	(1,715,477)	(1,648,425)	0	(1,648,425)	(67,052)	0	(67,052)
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	1,129,362	367,127	1,496,489	(409,793)	263,399	(146,394)	1,539,155	103,728	1,642,883

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 July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	262,532,481	0	262,532,481	176,464,672	0	176,464,672	86,067,809	0	86,067,809
1	804001	Pipeline Demand Costs	20,608,623	0	20,608,623	14,098,488	0	14,098,488	6,510,135	0	6,510,135
1	804002	Transport Variable Charges	384,360	0	384,360	263,038	0	263,038	121,322	0	121,322
6	804010	Gas Costs - Fixed Hedge	41,284	0	41,284	24,310	0	24,310	16,974	0	16,974
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	433,446	0	433,446	287,353	0	287,353	146,093	0	146,093
6	804018	Merchandise Processing Fee	155,223	0	155,223	102,357	0	102,357	52,866	0	52,866
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	(39,658,215)	0	(39,658,215)	(26,776,306)	0	(26,776,306)	(12,881,909)	0	(12,881,909)
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	6,025,709	0	6,025,709	4,014,264	0	4,014,264	2,011,445	0	2,011,445
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	30,229,553	0	30,229,553	18,572,541	0	18,572,541	11,657,012	0	11,657,012
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(78,279,113)	0	(78,279,113)	(53,485,743)	0	(53,485,743)	(24,793,370)	0	(24,793,370)
		TOTAL PURCHASED GAS COSTS	202,473,351	0	202,473,351	133,564,974	0	133,564,974	68,908,377	0	68,908,377

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.015%	32.985%
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 July 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	141,285	96,759	238,044	89,218	63,266	152,484	52,067	33,493	85,560
99	908600	Public Purpose Tariff Rider Expense Offset	17,286,582	0	17,286,582	13,373,831	0	13,373,831	3,912,751	0	3,912,751
99	908610	Limited Income Tax Refund Program	139,431	0	139,431	139,431	0	139,431	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	44,863	0	44,863	24,916	0	24,916	19,947	0	19,947
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			17,612,161	96,759	17,708,920	13,627,396	63,266	13,690,662	3,984,765	33,493	4,018,258

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.385%	34.615%
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 July 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.87%	55.87%
2	Cost of Debt		4.746%	4.750%
	Total Cost of Debt		2.652%	2.654%
	Total Weighted Cost		2.652%	2.654%
G-APL	Net Rate Base	748,590,470	537,125,368	211,465,102
	Interest Deduction for FIT Calculation	19,856,849	14,244,565	5,612,284
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 July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	416,488,832	289,013,468	127,475,364
G-OPS	Operating & Maintenance Expense	306,235,614	207,479,833	98,755,781
G-OPS	Book Deprec/Amort and Reg Amortizations	42,536,781	31,445,982	11,090,799
G-OTX	Taxes Other than FIT	25,722,705	22,486,105	3,236,600
	Net Operating Income Before FIT	41,993,732	27,601,548	14,392,184
G-INT	Less: Interest Expense	19,856,849	14,244,565	5,612,284
G-OTX	Less: Idaho ITC Deferral & Amortization	(103)	0	(103)
G-SCM	Schedule M Adjustments	(45,526,404)	(33,240,377)	(12,286,027)
	Taxable Net Operating Income	(23,389,624)	(19,883,394)	(3,506,230)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,911,821)	(4,175,513)	(736,308)
G-DTE	Deferred FIT	7,913,137	5,875,895	2,037,242
G-DTE	Customer Tax Credit Amortization	(11,218,780)	(10,143,416)	(1,075,364)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(8,217,464)	(8,443,034)	225,570
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended July 31, 2023
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,202,520	15,323,316	41,525,836	18,988,203	10,966,411	29,954,614	7,214,317	4,356,905	11,571,222
12	997001	Contributions In Aid of Construction	0	2,064,979	2,064,979	0	1,469,088	1,469,088	0	595,891	595,891
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(21,961)	(21,961)	0	(15,624)	(15,624)	0	(6,337)	(6,337)
99	997010	Deferred Gas Credit and Refunds	(48,049,559)	0	(48,049,559)	(34,913,201)	0	(34,913,201)	(13,136,358)	0	(13,136,358)
12	997016	Redemption Expense Amortization	0	28,530	28,530	0	20,297	20,297	0	8,233	8,233
99	997018	DSM Tariff Rider	3,158,953	0	3,158,953	1,393,538	0	1,393,538	1,765,415	0	1,765,415
12	997020	FAS87 Current Pension Accrual	0	(428,350)	(428,350)	0	(304,741)	(304,741)	0	(123,609)	(123,609)
12	997027	Customer Uncollectibles	(371,087)	(871,701)	(1,242,788)	(482,926)	(620,154)	(1,103,080)	111,839	(251,547)	(139,708)
99	997031	Decoupling Mechanism	4,592,106	0	4,592,106	4,214,082	0	4,214,082	378,024	0	378,024
12	997032	Interest Rate Swaps	0	2,830,284	2,830,284	0	2,013,549	2,013,549	0	816,735	816,735
12	997035	Leases	0	(2,967)	(2,967)	0	(2,129)	(2,129)	0	(838)	(838)
12	997048	AFUDC	0	(324,213)	(324,213)	0	(230,655)	(230,655)	0	(93,558)	(93,558)
12	997049	Tax Depreciation	0	(39,537,737)	(39,537,737)	0	(28,128,332)	(28,128,332)	0	(11,409,405)	(11,409,405)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	44,863	0	44,863	24,916	0	24,916	19,947	0	19,947
12	997080	Book Transportation Depreciation	0	7,660,408	7,660,408	0	5,449,844	5,449,844	0	2,210,564	2,210,564
12	997081	Deferred Compensation	0	(19,440)	(19,440)	0	(13,830)	(13,830)	0	(5,610)	(5,610)
4	997082	Meal Disallowances	0	137,578	137,578	0	98,707	98,707	0	38,871	38,871
12	997083	Paid Time Off	0	187,604	187,604	0	133,467	133,467	0	54,137	54,137
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(39,678)	0	(39,678)	(39,678)	0	(39,678)	0	0	0
12	997101	Repairs 481 (a)	0	(5,894,825)	(5,894,825)	0	(4,193,755)	(4,193,755)	0	(1,701,070)	(1,701,070)
99	997105	WA Nat Gas Line Extension	1,988,580	0	1,988,580	1,988,580	0	1,988,580	0	0	0
99	997107	MDM System	(2,941,155)	0	(2,941,155)	(2,941,155)	0	(2,941,155)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(18,941)	0	(18,941)	(18,941)	0	(18,941)	0	0	0
99	997109	Tax Reform Amortization	(16,754)	0	(16,754)	(16,754)	0	(16,754)	0	0	0
99	997110	FISERVE	158,334	79,183	237,517	0	56,333	56,333	158,334	22,850	181,184
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,548)	(32,548)	0	(13,202)	(13,202)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(325,663)	(325,663)	0	(132,095)	(132,095)
12	997115	AFUDC Equity DFIR Deferral	(99,418)	0	(99,418)	(39,098)	0	(39,098)	(60,320)	0	(60,320)
12	997118	Depreciation Study Deferral	(885)	0	(885)	0	0	0	(885)	0	(885)
12	997119	AFUDC Tax CPI	0	1,892,293	1,892,293	0	1,346,234	1,346,234	0	546,059	546,059
12	997120	Transportation Tax Disallowance	0	16,115	16,115	0	11,465	11,465	0	4,650	4,650
12	997122	Regulatory Fees	(325,120)	0	(325,120)	(325,120)	0	(325,120)	0	0	0
12	997125	COVID-19	275,542	0	275,542	275,542	0	275,542	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,543)	(136,543)	0	(55,384)	(55,384)
12	997127	CARES Act SS Deferral	0	(415,292)	(415,292)	0	(295,451)	(295,451)	0	(119,841)	(119,841)
12	997128	Meters Expensed	0	(4,841,681)	(4,841,681)	0	(3,444,517)	(3,444,517)	0	(1,397,164)	(1,397,164)
12	997129	Mixed Service Costs (IDD#5)	0	(7,291,666)	(7,291,666)	0	(5,187,510)	(5,187,510)	0	(2,104,156)	(2,104,156)
12	997138	Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
12	997139	Pension Settlement	0	78,252	78,252	0	55,671	55,671	0	22,581	22,581
12	997140	Insurance Balancing	9,443	0	9,443	9,443	0	9,443	0	0	0
12	997141	CCA	(9,794)	0	(9,794)	(9,794)	0	(9,794)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(15,479,678)	(30,046,726)	(45,526,404)	(30,918,194)	(32,276,797)	(33,240,377)	(3,549,687)	(8,736,340)	(12,286,027)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.385%	34.615%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.015%	32.985%
G-ALL	11	Book Depreciation	100.000%	71.502%	28.498%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.143%	28.857%
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 July 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(124,750)	(88,751)	(35,999)
99	410100	Deferred Federal Income Tax Exp	9,989,754	7,297,651	2,692,103
		SUBTOTAL	9,865,004	7,208,900	2,656,104
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,045,277)	(1,455,088)	(590,189)
99	411100	Deferred Federal Income Tax Exp	(1,251,519)	(819,367)	(432,152)
		SUBTOTAL	(3,296,796)	(2,274,455)	(1,022,341)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,344,929	941,450	403,479
		SUBTOTAL	1,344,929	941,450	403,479
		Total Deferred Federal Income Tax Expense	7,913,137	5,875,895	2,037,242
99	411193	Customer Tax Credit Amortization	(11,218,780)	(10,143,416)	(1,075,364)
		SUBTOTAL	(11,218,780)	(10,143,416)	(1,075,364)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.143%	28.857%
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 July 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	227,061	227,061	0	155,423	155,423	0	71,638	71,638
		TOTAL UNDERGROUND STORAGE TAX	0	227,061	227,061	0	155,423	155,423	0	71,638	71,638
		DISTRIBUTION									
99	408110	State Excise Tax	9,756,061	0	9,756,061	9,756,061	0	9,756,061	0	0	0
99	408120	Municipal Occupation & License Tax	10,545,454	0	10,545,454	8,736,170	0	8,736,170	1,809,284	0	1,809,284
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,604,450	0	3,604,450	2,692,998	0	2,692,998	911,452	0	911,452
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	(5,174)	0	(5,174)	0	0	0	(5,174)	0	(5,174)
		TOTAL DISTRIBUTION TAX	23,905,897	0	23,905,897	21,185,256	0	21,185,256	2,720,641	0	2,720,641
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	604,061	985,686	1,589,747	438,236	707,190	1,145,426	165,825	278,496	444,321
		TOTAL A&G TAX	604,061	985,686	1,589,747	438,236	707,190	1,145,426	165,825	278,496	444,321
		TOTAL TAXES OTHER THAN FIT	24,509,958	1,212,747	25,722,705	21,623,492	862,613	22,486,105	2,886,466	350,134	3,236,600

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 July 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)	4,306,052	60,025,874	64,331,926	4,306,052	43,066,163	47,372,215	0	16,959,711	16,959,711
TOTAL INTANGIBLE PLANT			6,100,163	61,358,783	67,458,946	5,328,646	44,022,472	49,351,118	771,517	17,336,311	18,107,828
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	2,841,070	2,841,070	0	1,944,712	1,944,712	0	896,358	896,358
1	352XXX	Wells	0	23,462,210	23,462,210	0	16,059,883	16,059,883	0	7,402,327	7,402,327
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	15,356,839	15,356,839	0	10,511,756	10,511,756	0	4,845,083	4,845,083
1	355000	Measuring & Regulating Equipment	0	1,965,439	1,965,439	0	1,345,343	1,345,343	0	620,096	620,096
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,979,312	2,979,312	0	2,039,339	2,039,339	0	939,973	939,973
TOTAL UNDERGROUND STORAGE PLANT			0	50,500,805	50,500,805	0	34,594,586	34,594,586	0	15,906,219	15,906,219
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	693,574	0	693,574	512,315	0	512,315	181,259	0	181,259
6	375000	Structures & Improvements	1,582,466	0	1,582,466	932,971	0	932,971	649,495	0	649,495
6	376000	Mains	473,510,075	2,518,937	476,029,012	321,534,219	1,688,066	323,222,285	151,975,856	830,871	152,806,727
6	378000	Measuring & Reg Station Equip-General	7,484,859	0	7,484,859	4,800,723	0	4,800,723	2,684,136	0	2,684,136
6	379000	Measuring & Reg Station Equip-City Gate	6,828,500	0	6,828,500	1,945,941	0	1,945,941	4,882,559	0	4,882,559
6	380000	Services	340,449,906	0	340,449,906	233,815,652	0	233,815,652	106,634,254	0	106,634,254
6	381XXX	Meters	119,035,990	0	119,035,990	86,245,822	0	86,245,822	32,790,168	0	32,790,168
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	4,107,369	0	4,107,369	3,040,571	0	3,040,571	1,066,798	0	1,066,798
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			953,781,334	2,518,937	956,300,271	652,892,139	1,688,066	654,580,205	300,889,195	830,871	301,720,066
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,565	2,675,409	6,047,974	3,272,629	1,919,499	5,192,128	99,936	755,910	855,846
4	390XXX	Structures & Improvements	29,662,735	29,490,208	59,152,943	27,834,093	21,158,045	48,992,138	1,828,642	8,332,163	10,160,805
4	391XXX	Office Furniture & Equipment	1,474,499	14,913,105	16,387,604	1,472,241	10,699,556	12,171,797	2,258	4,213,549	4,215,807
4	392XXX	Transportation Equipment	14,119,559	5,413,131	19,532,690	10,437,100	3,883,705	14,320,805	3,682,459	1,529,426	5,211,885
4	393000	Stores Equipment	402,100	1,097,792	1,499,892	345,886	787,622	1,133,508	56,214	310,170	366,384
4	394000	Tools, Shop & Garage Equipment	3,271,671	7,923,357	11,195,028	2,641,708	5,684,692	8,326,400	629,963	2,238,665	2,868,628
4	395XXX	Laboratory Equipment	106,423	545,497	651,920	106,423	391,372	497,795	0	154,125	154,125
4	396XXX	Power Operated Equipment	3,509,340	1,074,574	4,583,914	2,615,410	770,964	3,386,374	893,930	303,610	1,197,540
4	397XXX	Communications Equipment	4,732,639	20,494,173	25,226,812	3,595,822	14,703,749	18,299,571	1,136,817	5,790,424	6,927,241
4	398000	Miscellaneous Equipment	1,960	171,931	173,891	0	123,354	123,354	1,960	48,577	50,537
TOTAL GENERAL PLANT			60,653,491	83,799,177	144,452,668	52,321,312	60,122,558	112,443,870	8,332,179	23,676,619	32,008,798

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended July 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	1,020,534,988	198,177,702	1,218,712,690	710,542,097	140,427,682	850,969,779	309,992,891	57,750,020	367,742,911
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,272,797)	(19,272,797)	0	(13,192,230)	(13,192,230)	0	(6,080,567)	(6,080,567)
G-ADEP		Distribution Plant	(290,399,192)	(2,028,289)	(292,427,481)	(188,242,337)	(1,359,258)	(189,601,595)	(102,156,855)	(669,031)	(102,825,886)
G-ADEP		General Plant	(19,562,025)	(28,949,277)	(48,511,302)	(15,431,886)	(20,769,948)	(36,201,834)	(4,130,139)	(8,179,329)	(12,309,468)
		TOTAL ACCUMULATED DEPRECIATION	(309,961,217)	(50,250,363)	(360,211,580)	(203,674,223)	(35,321,436)	(238,995,659)	(106,286,994)	(14,928,927)	(121,215,921)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(478,955)	(1,083,391)	(1,562,346)	(317,673)	(777,290)	(1,094,963)	(161,282)	(306,101)	(467,383)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,624,414)	(30,718,943)	(34,343,357)	(3,624,414)	(22,039,613)	(25,664,027)	0	(8,679,330)	(8,679,330)
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	(4,103,369)	(31,802,334)	(35,905,703)	(3,942,087)	(22,816,903)	(26,758,990)	(161,282)	(8,985,431)	(9,146,713)
		TOTAL ACCUMULATED DEPR/AMORT	(314,064,586)	(82,052,697)	(396,117,283)	(207,616,310)	(58,138,339)	(265,754,649)	(106,448,276)	(23,914,358)	(130,362,634)
		NET GAS UTILITY PLANT before DFIT	706,470,402	116,125,005	822,595,407	502,925,787	82,289,343	585,215,130	203,544,615	33,835,662	237,380,277
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,188,960)	(102,188,960)	0	(72,700,292)	(72,700,292)	0	(29,488,668)	(29,488,668)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,274,394)	(15,274,394)	0	(10,957,629)	(10,957,629)	0	(4,316,765)	(4,316,765)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,138,665)	(1,138,665)	0	(816,947)	(816,947)	0	(321,718)	(321,718)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	33,655	33,655	0	24,146	24,146	0	9,509	9,509
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(276,660)	(276,660)	0	(196,824)	(196,824)	0	(79,836)	(79,836)
		TOTAL ACCUMULATED DFIT	0	(118,845,024)	(118,845,024)	0	(84,647,546)	(84,647,546)	0	(34,197,478)	(34,197,478)
		NET GAS UTILITY PLANT	706,470,402	(2,720,019)	703,750,383	502,925,787	(2,358,203)	500,567,584	203,544,615	(361,816)	203,182,799

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%	67.015%	32.985%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.143%	28.857%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended July 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	706,470,402	(2,720,019)	703,750,383	502,925,787	(2,358,203)	500,567,584	203,544,615	(361,816)	203,182,799
		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	1,408,221	2,126,842	3,535,063	895,999	1,525,924	2,421,923	512,222	600,918	1,113,140
4	182318	Accumulated Amortization - AFUDC	(293,462)	(845,346)	(1,138,808)	(216,645)	(606,503)	(823,148)	(76,817)	(238,843)	(315,660)
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	21,286,630	21,286,630	0	14,570,698	14,570,698	0	6,715,932	6,715,932
1	164115	Gas Inventory--Clay Basin	0	30,282	30,282	0	21,726	21,726	0	8,556	8,556
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,369,506	0	3,369,506	3,369,506	0	3,369,506	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,004,776	0	8,004,776	8,004,776	0	8,004,776	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,065,166)	0	(2,065,166)	(2,065,166)	0	(2,065,166)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(27,178,717)	0	(27,178,717)	(16,169,602)	0	(16,169,602)	(11,009,115)	0	(11,009,115)
99	190393	ADFIT-Customer Tax Credit	5,707,530	0	5,707,530	3,395,616	0	3,395,616	2,311,914	0	2,311,914
99	235199	Customer Deposits	(1,485)	0	(1,485)	(1,485)	0	(1,485)	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	4,168,756	0	4,168,756	4,168,756	0	4,168,756	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(875,439)	0	(875,439)	(875,439)	0	(875,439)	0	0	0
C-WKC		Working Capital	24,266,095	0	24,266,095	16,616,710	0	16,616,710	7,649,385	0	7,649,385
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,510,615	28,329,472	44,840,087	17,123,026	19,434,758	36,557,784	(612,411)	8,894,714	8,282,303
		NET RATE BASE	722,981,017	25,609,453	748,590,470	520,048,813	17,076,555	537,125,368	202,932,204	8,532,898	211,465,102

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 July 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)	4,071,716	4,071,716												
Steam (ED-ID)	4,344,616	4,344,616												
Steam (ED-WA)	11,454,059	11,454,059												
Hydro (ED-AN)	16,514,904	16,514,904												
Other (ED-AN)	10,998,469	10,998,469												
Total Electric Production	47,383,764	47,383,764												
Electric Transmission														
ED-AN	19,686,975	19,686,975												
ED-ID	276,235	276,235												
ED-WA	521,149	521,149												
Total Electric Transmission	20,484,359	20,484,359												
Electric Distribution														
ED-AN	85,504	85,504												
ED-ID	20,118,732	20,118,732												
ED-WA	38,673,519	38,673,519												
Total Electric Distribution	58,877,755	58,877,755												
Gas Underground Storage														
1 GD-AN	750,559		750,559			750,559	750,559		513,758	513,758		236,801	236,801	
GD-OR	128,163			128,163										
Total Gas Underground Storage	878,722		750,559	128,163		750,559	750,559		513,758	513,758		236,801	236,801	
Gas Distribution														
6 GD-AN	57,432		57,432						38,488	38,488		18,944	18,944	
GD-ID	7,050,118		7,050,118			7,050,118	7,050,118				7,050,118		7,050,118	
GD-WA	16,503,976		16,503,976			16,503,976	16,503,976	16,503,976		16,503,976				
GD-OR	10,710,578			10,710,578										
Total Gas Distribution	34,322,104		23,611,526	10,710,578		23,554,094	23,611,526		16,503,976	38,488	16,542,464	7,050,118	18,944	7,069,062
General Plant														
ED-AN	2,882,963	2,882,963												
ED-ID	519,361	519,361												
ED-WA	1,369,737	1,369,737												
7,4 CD-AA	21,818,521	15,297,402	4,518,179	2,002,940		4,518,179	4,518,179		3,241,613	3,241,613		1,276,566	1,276,566	
9,4 CD-AN	719,421	554,983	164,438			164,438	164,438		117,978	117,978		46,460	46,460	
9 CD-ID	480,001	370,287	109,714			109,714	109,714				109,714		109,714	
9 CD-WA	2,245,643	1,732,356	513,287			513,287	513,287	513,287		513,287				
8,4 GD-AA	360,091		248,589	111,502		248,589	248,589		178,353	178,353		70,236	70,236	
4 GD-AN	30,000		30,000			30,000	30,000		21,524	21,524		8,476	8,476	
GD-ID	39,691		39,691			39,691	39,691				39,691		39,691	
GD-WA	1,093,264		1,093,264			1,093,264	1,093,264	1,093,264		1,093,264				
GD-OR	202,596			202,596										
Total General Plant	31,761,289	22,727,089	6,717,162	2,317,038		1,755,956	4,961,206	6,717,162	1,606,551	3,559,468	5,166,019	149,405	1,401,738	1,551,143
Total Depreciation Expense	193,707,993	149,472,967	31,079,247	13,155,779		25,310,050	5,769,197	31,079,247	18,110,527	4,111,714	22,222,241	7,199,523	1,657,483	8,857,006

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		67.015%	32.985%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended July 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	261,242	261,242											
Total Production/Transmission		1,179,642	1,179,642											
Distribution														
Franchises (302000)	ED-WA	109,167	109,167											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		115,033	115,033											
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
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
	GD-OR	7,215			7,215									
Total General Plant - 303000		471,433	298,353	127,783	45,297		39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	45,294,587	31,756,941	9,379,603	4,158,043		9,379,603	9,379,603		6,729,490	6,729,490		2,650,113	2,650,113
9,4	CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756
9,4	CD-ID	0	0	0			0	0				0		0
9,4	CD-WA	3,731,088	2,878,273	852,815			852,815	852,815	852,815		852,815			0
	ED-AN	6,770,845	6,770,845											
	ED-ID	0	0											
	ED-WA	1,169,663	1,169,663											
8,4	GD-AA	85,373		58,937	26,436		58,937	58,937		42,285	42,285		16,652	16,652
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	53,551			53,551									
Total Miscellaneous IT Intangible Plant - 3031XX		57,225,204	42,668,368	10,318,806	4,238,030		852,815	9,465,991	10,318,806	852,815	6,791,470	7,644,285	0	2,674,521
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		59,413,743	44,683,827	10,446,589	4,283,327		892,472	9,554,117	10,446,589	877,677	6,854,697	7,732,374	14,795	2,699,420

Allocation Ratios:					Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			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 July 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)	(78,347,703)	(78,347,703)												
Steam (ED-ID)	(96,111,573)	(96,111,573)												
Steam (ED-WA)	(186,944,915)	(186,944,915)												
Hydro (ED-AN)	(190,303,520)	(190,303,520)												
Other (ED-AN)	(170,454,537)	(170,454,537)												
Total Electric Production	(722,162,248)	(722,162,248)												
Electric Transmission														
ED-AN	(243,770,180)	(243,770,180)												
ED-ID	(10,621,511)	(10,621,511)												
ED-WA	(16,765,529)	(16,765,529)												
Total Electric Transmission	(271,157,220)	(271,157,220)												
Electric Distribution														
ED-AN	(502,725)	(502,725)												
ED-ID	(279,359,187)	(279,359,187)												
ED-WA	(461,100,183)	(461,100,183)												
Total Electric Distribution	(740,962,095)	(740,962,095)												
Gas Underground Storage														
1 GD-AN	(19,272,797)		(19,272,797)			(19,272,797)	(19,272,797)		(13,192,230)	(13,192,230)		(6,080,567)	(6,080,567)	
GD-OR	(1,654,097)			(1,654,097)										
Total Gas Underground Storage	(20,926,894)		(19,272,797)	(1,654,097)		(19,272,797)	(19,272,797)		(13,192,230)	(13,192,230)		(6,080,567)	(6,080,567)	
Gas Distribution														
6 GD-AN	(2,028,289)		(2,028,289)			(2,028,289)	(2,028,289)		(1,359,258)	(1,359,258)		(669,031)	(669,031)	
GD-ID	(102,156,855)		(102,156,855)		(102,156,855)	(102,156,855)					(102,156,855)		(102,156,855)	
GD-WA	(188,242,337)		(188,242,337)		(188,242,337)	(188,242,337)		(188,242,337)		(188,242,337)				
GD-OR	(141,148,945)			(141,148,945)										
Total Gas Distribution	(433,576,426)		(292,427,481)	(141,148,945)		(290,399,192)	(2,028,289)	(292,427,481)	(188,242,337)	(1,359,258)	(189,601,595)	(102,156,855)	(669,031)	(102,825,886)
General Plant														
ED-AN	(37,826,251)	(37,826,251)												
ED-ID	(13,474,195)	(13,474,195)												
ED-WA	(26,460,307)	(26,460,307)												
7,4 CD-AA	(102,560,141)	(71,906,966)	(21,238,154)	(9,415,021)		(21,238,154)	(21,238,154)		(15,237,526)	(15,237,526)		(6,000,628)	(6,000,628)	
9,4 CD-AN	(8,713,402)	(6,721,780)	(1,991,622)			(1,991,622)	(1,991,622)		(1,428,909)	(1,428,909)		(562,713)	(562,713)	
9 CD-ID	(7,487,497)	(5,776,080)	(1,711,417)		(1,711,417)	(1,711,417)					(1,711,417)		(1,711,417)	
9 CD-WA	(11,837,982)	(9,132,174)	(2,705,808)		(2,705,808)	(2,705,808)		(2,705,808)		(2,705,808)				
8,4 GD-AA	(2,531,684)		(1,747,748)	(783,936)		(1,747,748)	(1,747,748)		(1,253,939)	(1,253,939)		(493,809)	(493,809)	
4 GD-AN	(3,971,753)		(3,971,753)			(3,971,753)	(3,971,753)		(2,849,574)	(2,849,574)		(1,122,179)	(1,122,179)	
GD-ID	(2,418,722)		(2,418,722)		(2,418,722)	(2,418,722)					(2,418,722)		(2,418,722)	
GD-WA	(12,726,078)		(12,726,078)		(12,726,078)	(12,726,078)		(12,726,078)		(12,726,078)				
GD-OR	(5,691,890)			(5,691,890)										
Total General Plant	(235,699,902)	(171,297,753)	(48,511,302)	(15,890,847)		(19,562,025)	(28,949,277)	(48,511,302)	(15,431,886)	(20,769,948)	(36,201,834)	(4,130,139)	(8,179,329)	(12,309,468)
Total Accumulated Depreciation	(2,424,484,785)	(1,905,579,316)	(360,211,580)	(158,693,889)		(309,961,217)	(50,250,363)	(360,211,580)	(203,674,223)	(35,321,436)	(238,995,659)	(106,286,994)	(14,928,927)	(121,215,921)

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	67.015%	32.985%

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

Report ID:
G-AAAMT-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	(15,728,287)	(15,728,287)											
Misc Intangible Plt (303000)	ED-AN	(2,841,231)	(2,841,231)											
Total Production/Transmission		(18,569,518)	(18,569,518)											
Distribution														
Franchises (302000)	ED-WA	(402,657)	(402,657)											
Misc Intangible Plt (303000)	ED-WA	(66,627)	(66,627)											
Total Distribution		(469,284)	(469,284)											
General Plant - 303000														
7,4	CD-AA	(5,070,358)	(3,554,930)	(1,049,969)	(465,459)		(1,049,969)	(1,049,969)		(753,311)	(753,311)		(296,658)	(296,658)
9,4	CD-AN	(146,223)	(112,801)	(33,422)			(33,422)	(33,422)		(23,979)	(23,979)		(9,443)	(9,443)
	GD-ID	(161,282)		(161,282)			(161,282)	(161,282)					(161,282)	(161,282)
	GD-WA	(317,673)		(317,673)			(317,673)	(317,673)		(317,673)				
	GD-OR	(129,425)			(129,425)						(317,673)			
Total General Plant - 303000		(5,824,961)	(3,667,731)	(1,562,346)	(594,884)	(478,955)	(1,083,391)	(1,562,346)	(317,673)	(777,290)	(1,094,963)	(161,282)	(306,101)	(467,383)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(147,049,711)	(103,099,493)	(30,451,055)	(13,499,163)		(30,451,055)	(30,451,055)		(21,847,414)	(21,847,414)		(8,603,641)	(8,603,641)
9,4	CD-AN	(403,269)	(311,094)	(92,175)			(92,175)	(92,175)		(66,132)	(66,132)		(26,043)	(26,043)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(15,856,909)	(12,232,495)	(3,624,414)			(3,624,414)	(3,624,414)		(3,624,414)			0	0
	ED-AN	(13,104,102)	(13,104,102)											
	ED-ID	0	0											
	ED-WA	(2,184,710)	(2,184,710)											
8,4	GD-AA	(254,527)		(175,713)	(78,814)		(175,713)	(175,713)		(126,067)	(126,067)		(49,646)	(49,646)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(21,726)			(21,726)									
Total Miscellaneous IT Intangible Plant - 3031X		(178,874,954)	(130,931,894)	(34,343,357)	(13,599,703)	(3,624,414)	(30,718,943)	(34,343,357)	(3,624,414)	(22,039,613)	(25,664,027)	0	(8,679,330)	(8,679,330)
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	(1,195,008)	(1,195,008)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,195,008)	(1,195,008)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(204,933,725)	(154,833,435)	(35,905,703)	(14,194,587)	(4,103,369)	(31,802,334)	(35,905,703)	(3,942,087)	(22,816,903)	(26,758,990)	(161,282)	(8,985,431)	(9,146,713)

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 Ratic		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 July 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	11,947,418	0	0	8,376,574	8,376,574	0	0	2,474,071	2,474,071	0	1,096,773	1,096,773	
9		CD-WA / ID / AN	2,200,143	680,448	337,288	679,521	1,697,257	201,612	99,936	201,338	502,886	0	0	0	
		TOTAL ACCOUNT	18,949,760	802,668	699,567	9,457,261	10,959,496	3,272,629	99,936	2,675,409	6,047,974	845,517	1,096,773	1,942,290	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,587,757	8,417,469	3,041,431	9,128,857	20,587,757	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,049,527	0	0	0	0	25,049,527	0	0	0	25,049,527	0	0	
99		GD-OR / AS	4,286,276	0	0	0	0	0	0	0	0	4,286,276	0	4,286,276	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	130,432,608	0	0	91,448,910	91,448,910	0	0	27,009,985	27,009,985	0	11,973,713	11,973,713	
9		CD-WA / ID / AN	31,033,958	9,397,988	6,171,716	8,370,822	23,940,526	2,784,566	1,828,642	2,480,224	7,093,432	0	0	0	
		TOTAL ACCOUNT	211,390,126	17,815,457	9,213,147	108,948,589	135,977,193	27,834,093	1,828,642	29,490,209	59,152,944	4,286,276	11,973,713	16,259,989	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,339,023	1,125,969	7,798	2,205,256	3,339,023	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	233,123	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	202,099	0	0	0	0	0	0	139,519	139,519	0	62,580	62,580	
7		CD-AA	70,988,267	0	0	49,771,294	49,771,294	0	0	14,700,250	14,700,250	0	6,516,723	6,516,723	
9		CD-WA / ID / AN	5,751,900	4,182,059	7,622	247,508	4,437,189	1,239,118	2,258	73,335	1,314,711	0	0	0	
		TOTAL ACCOUNT	80,526,521	5,308,028	15,420	52,224,058	57,547,506	1,472,241	2,258	14,913,104	16,387,603	12,109	6,579,303	6,591,412	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	60,364,879	26,110,649	12,140,703	22,113,527	60,364,879	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,249,136	0	0	0	0	9,970,212	3,431,157	2,847,767	16,249,136	0	0	0	
99		GD-OR / AS	4,802,133	0	0	0	0	0	0	0	0	4,802,133	0	4,802,133	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,571,109	0	0	5,308,256	5,308,256	0	0	1,567,825	1,567,825	0	695,028	695,028	
9		CD-WA / ID / AN	7,212,826	1,575,761	848,152	3,140,278	5,564,191	466,888	251,302	930,445	1,648,635	0	0	0	
		TOTAL ACCOUNT	96,297,270	27,686,410	12,988,855	30,562,061	71,237,326	10,437,100	3,682,459	5,413,130	19,532,689	4,802,133	725,122	5,527,255	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	0	222,353	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	5,577,923	416,927	189,724	3,696,326	4,302,977	123,533	56,214	1,095,199	1,274,946	0	0	0	
		TOTAL ACCOUNT	6,306,374	475,793	189,724	4,119,023	4,784,540	345,886	56,214	1,097,792	1,499,892	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,182,296	1,388,538	461,415	6,332,343	8,182,296	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,510,788	0	0	0	0	2,636,082	408,326	466,380	3,510,788	0	0	0	
99		GD-OR / AS	1,018,784	0	0	0	0	0	0	0	0	1,018,784	0	1,018,784	
8		GD-AA	5,756,838	0	0	0	0	0	0	3,974,233	3,974,233	0	1,782,605	1,782,605	
7		CD-AA	15,689,916	0	0	11,000,514	11,000,514	0	0	3,249,068	3,249,068	0	1,440,334	1,440,334	
9		CD-WA / ID / AN	2,016,624	18,988	748,033	788,663	1,555,684	5,626	221,638	233,676	460,940	0	0	0	
		TOTAL ACCOUNT	36,175,246	1,407,526	1,209,448	18,121,520	20,738,494	2,641,708	629,964	7,923,357	11,195,029	1,018,784	3,222,939	4,241,723	
	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	3,215,607	398,528	15,791	2,801,288	3,215,607	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,340	0	0	0	0	106,423	0	94,917	201,340	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	1,400,701	0	0	982,060	982,060	0	0	290,057	290,057	0	128,584	128,584	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,068,757	398,528	15,791	3,783,348	4,197,667	106,423	0	545,496	651,919	18,586	200,585	219,171	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	27,730,352	12,999,340	8,111,595	6,619,417	27,730,352	0	0	0	0	0		
99		GD-WA / ID / AN	4,146,699	0	0	0	0	2,541,335	784,775	820,589	4,146,699	0		
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834		
8		GD-AA	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	48,514		
9		CD-WA / ID / AN	1,434,041	250,008	368,400	487,854	1,106,262	74,076	109,155	144,548	327,779	0		
		TOTAL ACCOUNT	33,883,404	13,249,348	8,479,995	7,477,798	29,207,141	2,615,411	893,930	1,074,574	4,583,915	43,834	48,514	92,348
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,651,982	13,047,723	6,540,300	26,063,959	45,651,982	0	0	0	0	0		
99		GD-WA / ID / AN	894,451	0	0	0	0	600,225	288,972	5,254	894,451	0		
99		GD-OR / AS	750,995	0	0	0	0	0	0	0	0	750,995		
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	75,337		
7		CD-AA	95,133,639	0	0	66,700,097	66,700,097	0	0	19,700,274	19,700,274	8,733,268		
9		CD-WA / ID / AN	19,530,671	10,110,220	2,861,499	2,094,826	15,066,545	2,995,597	847,845	620,684	4,464,126	0		
		TOTAL ACCOUNT	162,205,036	23,157,943	9,401,799	94,858,882	127,418,624	3,595,822	1,136,817	20,494,173	25,226,812	750,995	8,808,605	9,559,600
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	288,307	0	6,846	281,461	288,307	0	0	0	0	0		
99		GD-WA / ID / AN	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		
8		GD-AA	889	0	0	0	0	0	0	614	614	275		
7		CD-AA	818,307	0	0	573,731	573,731	0	0	169,455	169,455	75,121		
9		CD-WA / ID / AN	16,724	0	6,614	6,287	12,901	0	1,960	1,863	3,823	0		
		TOTAL ACCOUNT	1,133,319	0	13,460	861,479	874,939	0	1,960	171,932	173,892	9,092	75,396	84,488
		TOTAL GENERAL PLANT	652,052,600	90,301,701	42,227,206	330,530,806	463,059,713	52,321,313	8,332,180	83,799,176	144,452,669	11,808,118	32,732,100	44,540,218

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 July 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	12,062,409	319,716	0	11,742,693	12,062,409	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	20,699,022	319,716	0	16,255,109	16,574,825	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	26,470,389	4,041,530	0	22,428,859	26,470,389	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	266,757	0	0	0	0	0	0	0	0	266,757	0	
8		GD-AA	428,701	0	0	0	0	0	0	295,954	295,954	0	132,747	
7		CD-AA	125,319,966	0	0	87,864,334	87,864,334	0	0	25,951,259	25,951,259	0	11,504,373	
9		CD-WA / ID / AN	855,455	197,227	0	462,697	659,924	58,437	0	137,094	195,531	0	0	
		TOTAL ACCOUNT	153,341,268	4,238,757	0	110,755,890	114,994,647	58,437	0	26,384,307	26,442,744	266,757	11,637,120	11,903,877
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,540,941	0	0	3,540,941	3,540,941	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	21,108,204	0	0	14,799,384	14,799,384	0	0	4,371,087	4,371,087	0	1,937,733	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	24,649,145	0	0	18,340,325	18,340,325	0	0	4,371,087	4,371,087	0	1,937,733	1,937,733
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,812,006	0	0	7,812,006	7,812,006	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	7,812,006	0	0	7,812,006	7,812,006	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 July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH			OREGON GAS				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	214,480	0	0	214,480	214,480	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	13,912,058	0	0	9,754,022	9,754,022	0	0	2,880,909	2,880,909	0	1,277,127	1,277,127
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,126,538	0	0	9,968,502	9,968,502	0	0	2,880,909	2,880,909	0	1,277,127	1,277,127
		TOTAL	368,427,528	20,673,815	0	252,480,176	273,153,991	5,328,646	771,517	61,358,782	67,458,945	692,708	27,121,884	27,814,592

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-12A
For Twelve Months Ended July 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	(72,849,643)	(51,076,342)	(15,085,704)	(6,687,597)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(825,525)	(636,835)	(188,690)	0
7	282919 CD-AA	(5,498,672)	(3,855,229)	(1,138,665)	(504,778)
7	283750 CD-AA	162,518	113,945	33,654	14,919
	Total	(79,011,322)	(55,454,461)	(16,379,405)	(7,177,456)

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 July 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	6,282,174	6,282,174	0	0	0	0	6,282,174
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	491	491	0	0	0	0	491
7/4	154550 Supply Chain Average Cost Variance	0	0	(228)	(228)	0	0	0	0	(228)
7/4	154560 Supply Chain Invoice Price Variance	0	0	79	79	0	0	0	0	79
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	121,895,699	56,539,765	0	178,435,464	105,278,989	48,890,380	16,616,710	7,649,385	0
TOTAL		121,895,699	56,539,765	6,282,516	184,717,980	105,278,989	48,890,380	16,616,710	7,649,385	6,282,516

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	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						