

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET UE-240006

DOCKET UG-240007

EXH. KJS-4

KAYLENE J. SCHULTZ

REPRESENTING AVISTA CORPORATION

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended June 30, 2023						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers - AMA Percent	07-01-2022 thru 06-30-2023	411,109 100.000%	267,699 65.116%	143,410 34.884%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2022 thru 06-30-2023	44,196,549 100.000%	28,337,950 64.118%	15,858,599 35.882%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		103,233,265	88,025,167	10,503,123	4,704,975
		Direct O & M Accts 500 - 894		71,769,262	48,332,811	15,977,494	7,458,957
		Direct O & M Accts 901 - 935		4,933,444	3,459,404	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		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	0
		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%	82.832%	36.721%
		Average (CD AA)		100.000%	70.112%	20.708%	9.180%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		14,581,563	0	10,070,421	4,511,142
		Direct O & M Accts 500 - 894		22,667,120	0	15,453,013	7,214,107
		Direct O & M Accts 901 - 935		1,474,040	0	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		38,722,723	0	26,997,474	11,725,249
		Total		100.000%	0.000%	69.720%	30.280%
		Percentage					
		Direct Labor Accts 500 - 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	0
		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%

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 500 - 894		64,314,645	48,332,811	15,981,834	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		162,840,888	136,357,978	26,482,910	0
		Total		100.000%	83.737%	16.263%	0.000%
		Percentage					
		Direct Labor Accts 500 - 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%
10	E-PLT	Net Electric Distribution Plant - AMA	06-01-2022 thru 06-30-2023	1,500,350,679	1,027,766,329	472,584,350	
		Percent		100.000%	68.502%	31.498%	
11		Book Depreciation	07-01-2022 thru 06-30-2023	148,865,828	98,971,330	49,894,498	
		Percent		100.000%	66.484%	33.516%	

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2022 thru 06-30-2023	3,567,158,045 100.000%	2,372,927,998 66.522%	1,194,230,047 33.478%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2022 thru 06-30-2023	291,792,619 100.000%	198,085,060 67.886%	93,707,559 32.114%
14		Net Allocated Schedule M's - AMA Percent	07-01-2022 thru 06-30-2023	-133,939,276 100.000%	-89,965,253 67.169%	-43,974,023 32.831%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES			
For Twelve Months Ended June 30, 2023			
Average of Monthly Averages Basis			

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	07-01-2022 thru 06-30-2023	270,058 100.000%	176,620 65.401%	93,438 34.599%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2022 thru 06-30-2023	13,703,519 100.000%	9,735,028 71.040%	3,968,491 28.960%
	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	07-01-2022 thru 06-30-2023	309,835,615 100.000%	207,725,919 67.044%	102,109,696 32.956%

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis	

01-01-2022 thru 12-31-2022

	Total	Electric	Gas North	Oregon Gas
Input				
Elec/Gas North/Oregon 4-Factor				
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)	<b>100.000%</b>	<b>70.112%</b>	<b>20.708%</b>	<b>9.180%</b>

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis	

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			<b>100.000%</b>	<b>67.016%</b>	<b>32.984%</b>	
11	Book Depreciation Percent	07-01-2022 thru 06-30-2023	30,910,600	22,095,487	8,815,113	
			<b>100.000%</b>	<b>71.482%</b>	<b>28.518%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2022 thru 06-30-2023	819,193,495	582,658,968	236,534,527	
			<b>100.000%</b>	<b>71.126%</b>	<b>28.874%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2022 thru 06-30-2023	96,008,439	76,335,200	19,673,239	
			<b>100.000%</b>	<b>79.509%</b>	<b>20.491%</b>	
14	Net Allocated Schedule M's - AMA Percent	07-01-2022 thru 06-30-2023	-30,330,677	-21,505,396	-8,825,281	
			<b>100.000%</b>	<b>70.903%</b>	<b>29.097%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

AVISTA  
ALLOCATION FACTORS  
NOTES 7, 8 & 9  
SERVICE ALLOCATION FACTORS  
NOTE 4 (ELECTRIC AND NATURAL GAS)  
JURISDICTION ALLOCATION FACTORS

For the Twelve Months Ended December 31, 2022

For the Twelve Months Ended December 31, 2022

			CD				ED				GD					
			AA	AN	ID	WA	AN	ID	MT	WA	AA	AN	AS	ID	OR	WA
ED Non-Labor	A&G		43,916,342	1,095,184	597,716	1,766,504	8,751,895	12,532,843	0	27,048,073						
ED Non-Labor	O&M						47,142,310	15,437,791		25,445,066						
ED Non-Labor	PS						499,036,134	5,961,222		(41,919,783)						
ED Labor	A&G		42,576,912	961,114	1,007,094	1,781,932	17,881,284	1,093,613	0	2,745,294						
ED Labor	O&M						33,378,060	4,295,532		9,445,996						
ED Labor	PS						6,276,305			13,495						
GN Non-Labor	A&G		13,683,631	544,936	256,750	672,354				528,821	77,631		2,878,224			12,497,158
GN Non-Labor	O&M									430,655	3,344,006		2,028,799			4,697,616
GN Non-Labor	PS									0	255,231,762		(7,329,807)			(21,843,721)
GN Labor	A&G		13,931,623	392,242	454,862	722,996				1,649,458	390,048		481,405			1,543,154
GN Labor	O&M									3,160,575	1,127,596		1,986,836			5,679,187
GN Labor	PS															
GS Non-Labor	A&G		6,036,537							240,510			0			7,214,107
GS Non-Labor	O&M									195,880						4,511,142
GS Non-Labor	PS									0						94,518,620
GS Labor	A&G		6,089,230							750,242			0			2,308,071
GS Labor	O&M									1,437,562						3,396,839
GS Labor	PS															

Reconcile:	
Total	1,194,185,465
ED Non-Labor	768,267,928
ED Labor	0
GN Non-Labor	299,218,796
GN Labor	0
GS Non-Labor	126,698,740
GS Labor	0
Diff - rounding	1

Avista Utilities  
 Plant for 4 Factor Allocations  
 Balances at December 31, 2022

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
<b>Intangible Plant (1)</b>							
301XXX Organization							46,761,776
302XXX Franchises/Consents	46,761,776						46,761,776
182324/33/81 CDA Settlement	35,809,158						35,809,158
182325 CDA Lake IPA Fund	2,000,000						2,000,000
	<u>84,570,934</u>						<u>84,570,934</u>
<b>Steam Production Plant (1)</b>							
	474,430,980						474,430,980
<b>Hydraulic Production Plant (1)</b>							
	772,122,534						772,122,534
<b>Other Production Plant (1)</b>							
	328,375,714		59,924				328,435,638
<b>Total Production Plant</b>	<u>1,574,929,228</u>		<u>59,924</u>				<u>1,574,989,152</u>
<b>Transmission Plant (1)</b>							
	<u>992,385,506</u>						<u>992,385,506</u>
<b>Underground Storage (1)</b>							
		50,604,018	7,496,344				58,100,362
<b>Distribution Plant (1)</b>							
	<u>2,235,747,617</u>	<u>955,155,471</u>	<u>497,932,878</u>				<u>3,688,835,966</u>
<b>General Plant, Utility 0, 1 &amp; 2 Only (2)</b>							
389XXX Land & Land Rights	885,665	3,071,017	845,517	11,920,609		2,325,590	19,048,398
390XXX Structures & Improvements	20,705,706	25,050,600	4,283,635	130,888,169		31,054,778	211,982,888
391XXX Office Furniture/Equipment	3,318,844	233,123	12,109	71,304,162	170,667	5,761,842	80,800,747
392XXX Transportation Equipment	59,454,069	16,273,928	4,840,842	7,548,643	97,188	7,161,623	95,376,293
393XXX Stores Equipment	472,783	222,353	20,792	12,523		5,621,751	6,350,202
394XXX Tools, Ship/Garage Equip.	8,187,997	3,652,355	1,064,452	15,782,579	5,763,732	2,026,608	36,477,723
395XXX Laboratory Equipment	3,228,951	201,170	18,586	1,489,871	232,523		5,171,101
396XXX Power Operated Equipment	28,073,570	4,105,582	43,834	528,479		1,461,710	34,213,175
397XXX Communication Equipment	44,935,912	898,357	754,626	95,821,168	243,298	20,323,954	162,977,315
398XXX Miscellaneous Equipment	280,702		9,092	843,386	889	17,295	1,151,364
<b>Total</b>	<u>169,544,199</u>	<u>53,708,485</u>	<u>11,893,485</u>	<u>336,139,589</u>	<u>6,508,297</u>	<u>75,755,151</u>	<u>653,549,206</u>
<b>Intangible Plant, Software Utility (3)</b>							
303000 Intangible Gas Plant	11,987,594	1,794,111	425,951	6,222,493		194,058	20,624,207
303100 Mainframe Software	27,250,825		289,098	128,054,893	420,398	814,403	156,829,617
30310X PC Software-Term On-Premise	3,334,017			18,760,793			22,094,810
303110 PC Software	7,813,329						7,813,329
303115 PC Software				98,160,457			98,160,457
303120 PC Software - 12.5YR				29,192,892			29,192,892
303121 PC Software - AMI	1,779,527			83,245		18,583,430	20,446,202
30313X PC Software - Term SAAS	98,444			14,397,977			14,496,421
<b>Total</b>	<u>52,263,736</u>	<u>1,794,111</u>	<u>715,049</u>	<u>294,872,750</u>	<u>420,398</u>	<u>19,591,891</u>	<u>369,657,935</u>

- (1) From X-PLT-12E ROO Reports
- (2) From C-GPL-12E ROO Report
- (3) From C-IPL-12E ROO Report

Check:	
Total	7,422,089,061
E-PLT	5,629,599,061
G-PLT	1,214,949,134
O-PLT	577,540,857
Rounding	9

Avista Utilities  
 Plant for 4 Factor Allocations  
 Accumulated Depreciation/Amortization  
 Balances at December 31, 2022

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Accumulated Amortization (X-AAMT)							
Production/Trans./Franchise/Misc	18,470,970						18,470,970
Distribution/Franchise/Misc	459,564						459,564
General Plant (Acct 303000)		475,650	129,001	5,035,791		145,413	5,785,855
Misc IT Intangible Plant	14,190,857		15,510	145,108,953	239,266	15,936,798	175,491,384
Underground Storage							
General Plant (Acct 390200 & 396200)	1,159,805						1,159,805
	<u>34,281,196</u>	<u>475,650</u>	<u>144,511</u>	<u>150,144,744</u>	<u>239,266</u>	<u>16,082,211</u>	<u>201,367,578</u>
Accum Amort Common Plant (X-ADEP-12E)							
Software (111X30/31/32)							
Leasehold Improvements							
Production Plant (X-ADEP-12E)							
Steam Production Plant	359,813,543						359,813,543
Hydro Production Plant	188,971,877						188,971,877
Other Production Plant	169,564,210						169,564,210
Other Production Plant							
	<u>718,349,630</u>						<u>718,349,630</u>
Transmission Plant (X-ADEP-12E)	<u>269,490,391</u>						<u>269,490,391</u>
Underground Storage (X-ADEP-12E)		<u>19,209,145</u>	<u>1,643,310</u>				<u>20,852,455</u>
Distribution Plant (X-ADEP-12E)	<u>736,392,427</u>	<u>290,520,064</u>	<u>140,364,498</u>				<u>1,167,276,989</u>
General Plant (X-ADEP-12E)	<u>77,295,831</u>	<u>19,235,859</u>	<u>5,739,954</u>	<u>101,474,555</u>	<u>2,470,962</u>	<u>27,657,143</u>	<u>233,874,304</u>
	<u>77,295,831</u>	<u>19,235,859</u>	<u>5,739,954</u>	<u>101,474,555</u>	<u>2,470,962</u>	<u>27,657,143</u>	<u>233,874,304</u>

Check:  
 Total 2,611,211,347  
 X-ADEP 2,409,843,769  
 X-AAMT 201,367,578  
 Rounding

Avista Utilities  
Net Plant - Four Factor Allocations  
Balances at December 31, 2022

	Electric	Gas North	Oregon Gas	Common Electric & Gas North (CD AN/ID/WA)	Common Gas North & Oregon Gas (GD AA )	Common All (CD AA)	Total
Gross Plant							
Intangible-Excluding Software	84,570,934						84,570,934
Intangible - Software	52,263,736	1,794,111	715,049	19,591,891	420,398	294,872,750	369,657,935
Production	1,574,929,228		59,924				1,574,989,152
Transmission	992,385,506						992,385,506
Underground Storage		50,604,018	7,496,344				58,100,362
Distribution	2,235,747,617	955,155,471	497,932,878				3,688,835,966
General	169,544,199	53,708,485	11,893,485	75,755,151	6,508,297	336,139,589	653,549,206
Total	5,109,441,220	1,061,262,085	518,097,680	95,347,042	6,928,695	631,012,339	7,422,089,061
Accumulated Deprec & Amort							
Intangible-Excluding Software	34,281,196	475,650	144,511	16,082,211	239,266	150,144,744	201,367,578
Intangible - Software							
Leasehold Improvements							
Production	718,349,630						718,349,630
Transmission	269,490,391						269,490,391
Underground Storage		19,209,145	1,643,310				20,852,455
Distribution	736,392,427	290,520,064	140,364,498				1,167,276,989
General	77,295,831	19,235,859	5,739,954	27,657,143	2,470,962	101,474,555	233,874,304
Total	1,835,809,475	329,440,718	147,892,273	43,739,354	2,710,228	251,619,299	2,611,211,347
Net Direct Plant	3,273,631,745	731,821,367	370,205,407	51,607,688	4,218,467	379,393,040	4,810,877,714
Allocate common Electric and Gas							
Allocation % (CD AN Factor - 9)	77.144%	22.856%					
Allocated amount	39,812,235	11,795,453		(51,607,688)			
Allocate common Electric/Gas North							
Allocation Percentage (GD AA - 8)		69.035%	30.965%				
Allocated amount		2,912,219	1,306,248		(4,218,467)		
Net Direct Plant for CD AA 4-Factor (7)	3,313,443,980	746,529,039	371,511,655			379,393,040	4,810,877,714

Avista Utilities  
Utility Allocator for CD AA (7)  
Four Factor Allocation for Electric & All Gas  
For the Twelve Months Ended December 31, 2022

	Total	Electric	Gas North	Oregon	Notes
<b>Direct Non-Labor</b>					
O&M (Accts 500-894)	\$103,233,265	\$88,025,167	\$10,503,123	\$4,704,975	(1, 2)
A&G - ED & GD (Accts 901-935)	71,769,262	48,332,811	15,977,494	7,458,957	(2)
A&G - CD (Accts 901-935)	4,933,444	3,459,404	1,474,040	-	(2)
<b>Adjustments</b>					
<b>Adjustments</b>					
Total	\$179,935,971	\$139,817,382	\$27,954,657	\$12,163,932	
Percentage	100.000%	77.704%	15.536%	6.760%	
<b>Direct Labor</b>					
O&M (Accts 500-894)	\$70,184,488	\$53,395,893	\$12,110,497	\$4,678,098	
A&G - ED & GD (Accts 901-935)	28,452,521	21,720,191	3,145,895	3,586,435	
A&G - CD (Accts 901-935)	5,320,240	3,750,140	1,570,100	-	
Total	\$103,957,249	\$78,866,224	\$16,826,492	\$8,264,533	
Percentage	100.000%	75.864%	16.186%	7.950%	
<b>Year End Customers at 12/31/22</b>					
Washington	444,228	267,416	176,812		
Idaho	236,700	143,382	93,318		
Oregon	107,438			107,438	
Total	788,366	410,798	270,130	107,438	
Percentage	100.000%	52.107%	34.265%	13.628%	
<b>Net Direct Plant (Ending Balance at 12/31/22)</b>					
Amount	\$4,431,484,674	\$3,313,443,980	\$746,529,039	\$371,511,655	
Percentage	100.000%	74.771%	16.846%	8.383%	
<b>Four Factor</b>					
Total	400.000%	280.446%	82.833%	36.721%	
Average	100.000%	70.112%	20.708%	9.180%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor



Avista Utilities  
Utility Allocator for GD AA (8)  
Four Factor Allocation for All Gas  
For the Twelve Months Ended December 31, 2022

	Total	Electric	Gas North	Oregon	Notes
<b>Direct Non-Labor</b>					
O&M (Accts 500-894)	\$14,581,563		\$10,070,421	\$4,511,142	(1, 2)
A&G - GD (Accts 901-935)	22,667,120		15,453,013	7,214,107	(2)
A&G - CD (Accts 901-935)	1,474,040		1,474,040	-	(2)
Total	\$38,722,723	\$0	\$26,997,474	\$11,725,249	
Percentage	100.000%	0.000%	69.720%	30.280%	
<b>Direct Labor</b>					
O&M (Accts 500-894)	\$12,190,458		\$8,793,619	\$3,396,839	
A&G - GD (Accts 901-935)	4,332,630		2,024,559	2,308,071	
A&G - CD (Accts 901-935)	1,570,100		1,570,100	-	
Total	\$18,093,188	\$0	\$12,388,278	\$5,704,910	
Percentage	100.000%	0.000%	68.469%	31.531%	
<b>Year End Customers at 12/31/22</b>					
	377,568		270,130	107,438	
Percentage	100.000%	0.000%	71.545%	28.455%	
<b>Net Direct Plant (Ending Balance at 12/31/22)</b>					
Amount	\$1,102,026,774		\$731,821,367	\$370,205,407	
Percentage	100.000%	0.000%	66.407%	33.593%	
<b>Four Factor</b>					
Total	400.000%	0.000%	276.141%	123.859%	
Average	100.000%	0.000%	69.035%	30.965%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities  
Utility Allocator for CD AN/ID/WA (9)  
Four Factor Allocation for Electric/Gas North  
For the Twelve Months Ended December 31, 2022

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$98,526,243	\$88,025,167	\$10,501,076		(1, 2)
A&G - ED & GD (Accts 901-935)	64,314,645	48,332,811	15,981,834		(2)
<b>Total</b>	<b>\$162,840,888</b>	<b>\$136,357,978</b>	<b>\$26,482,910</b>	<b>\$0</b>	
Percentage	100.000%	83.737%	16.263%	0.000%	
Direct Labor					
O&M (Accts 500-894)	\$65,350,087	\$53,395,893	\$11,954,194	\$0	
A&G - ED & GD (Accts 901-935)	25,394,208	21,720,191	3,674,017	0	
<b>Total</b>	<b>\$90,744,295</b>	<b>\$75,116,084</b>	<b>\$15,628,211</b>	<b>\$0</b>	
Percentage	100.000%	82.778%	17.222%	0.000%	
Year End Customers at 12/31/22	680,928	410,798	270,130	0	
Percentage	100.000%	60.329%	39.671%	0.000%	
Net Direct Plant (Ending Balance at 12/31/22)					
Amount	\$4,005,453,112	\$3,273,631,745	\$731,821,367	\$0	
Percentage	100.000%	81.729%	18.271%	0.000%	
Four Factor					
Total	400.000%	308.573%	91.427%	0.000%	
Average	100.000%	77.144%	22.856%	0.000%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor



Interoffice Memorandum  
State and Federal Regulation

TO: Distribution  
FROM: Jeanne Pluth  
SUBJECT: Allocation Factors

DATE: 01/23/23

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2023.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.107%	34.265%	13.628%
CD	AA	7	Net Direct Plant	74.771%	16.846%	8.383%
CD	AA	7	Four Factor	70.112%	20.708%	9.180%
GD	AA	8	No. of Customers		71.545%	28.455%
GD	AA	8	Four Factor		69.035%	30.965%
CD	AN	9	No. of Customers	60.329%	39.671%	
CD	AN/WA/ID	9	Four Factor	77.144%	22.856%	

If you have any questions please call me at X2204.

Avista Utilities  
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2022

	Gas North Direct Only Total	Washington Gas Direct	Idaho Gas Direct	Allocated (For Balancing Only)
Direct General Gas Plant (C-GPL-12E), Utility 1				
389XXX Land and Land Rights	3,071,017	3,071,017		
390XXX Structures and Improvements	25,050,600	25,050,600		
391XXX Office Furniture and Equipment	233,123	233,123		
392XXX Transportation Equipment	13,569,644	10,013,112	3,556,532	2,704,284
393XXX Stores Equipment	222,353	222,353		
394XXX Tools, Shop and Garage Equipment	3,151,419	2,705,728	445,691	500,936
395XXX Laboratory Equipment	106,253	106,253		94,917
396XXX Power Operated Equipment	3,284,993	2,508,958	776,035	820,589
397XXX Communications Equipment	892,235	601,790	290,445	6,122
398XXX Miscellaneous Equipment				
Total	49,581,637	44,512,934	5,068,703	4,126,848

	System Total	(Electric + Gas)		
		Washington Direct	Idaho Direct	Common
General Plant, Utility 9 Only (C-GPL-12E)				
9389.XX Land & Land Rights	2,325,590	879,715	437,224	1,008,651
9390.XX Structures & Improvements	31,054,778	12,191,776	8,077,593	10,785,409
9391.XX Office Furniture/Equipment	5,761,842	5,431,117	9,881	320,844
9392.XX Transportation Equipment	7,161,623	1,982,546	1,031,387	4,147,690
9393.XX Stores Equipment	5,621,751	554,920	254,153	4,812,678
9394.XX Tools, Ship/Garage Equipment	2,026,608	26,018	969,738	1,030,852
9395.XX Laboratory Equipment				
9396.XX Power Operated Equipment	1,461,710	324,084	505,224	632,402
9397.XX Communication Equipment	20,323,954	13,397,297	3,709,344	3,217,313
9398.XX Miscellaneous Equipment	17,295		8,573	8,722
Total	75,755,151	34,787,473	15,003,117	25,964,561

Avista Utilities  
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2022

Line		Gas North Total (A)	Washington Gas (B)	Idaho Gas (C)	Common Gas (D)
	Gross Plant (G-PLT-12E, Directly Assigned)				
1	Intangible Plant	5,990,210	5,218,693	771,517	
2	Underground Storage				
3	Distribution	952,636,534	652,826,483	299,810,051	
4	General	49,581,637	44,512,934	5,068,703	
5	Total	<u>1,008,208,381</u>	<u>702,558,110</u>	<u>305,650,271</u>	
6	Calculation of Allocation Percentages for General Plant				
7	Accumulated Depreciation				
8	General (Line 4)	49,581,637	44,512,934	5,068,703	
9	Less: 389 Land and Land rights	(3,071,017)	(3,071,017)		
10	Less: 392 Transportation Equipment	(13,569,644)	(10,013,112)	(3,556,532)	
11	Net	<u>32,940,976</u>	<u>31,428,805</u>	<u>1,512,171</u>	
12	Non-Transportation Allocation Percentages	<u>100.000%</u>	<u>95.409%</u>	<u>4.591%</u>	
13	Transportation Allocation Percentages	<u>100.000%</u>	<u>73.791%</u>	<u>26.209%</u>	
14	Accumulated Deprec & Amort (G-PLT-12E)				
15	Intangible - Software (Direct)	3,945,278	3,785,229	160,049	
16	Underground Storage (Direct)				
17	Distribution (Direct)	288,496,562	186,893,781	101,602,781	
18	Direct Gen Non-Transp (C-ADP-12E, Utility 1)	19,235,859	18,352,741	883,118	
19	Direct General Transp (C-ADP-12E, Utility 1)				
20	Total	<u>311,677,699</u>	<u>209,031,751</u>	<u>102,645,948</u>	
21	Net Direct Plant (Line 5 - Line 20)	696,530,682	493,526,359	203,004,323	
22	Allocate WA/ID Common Gas				
23	Direct General Plant Worksheet (Utility 9)	49,790,590	34,787,473	15,003,117	
24	Utility CD AN (9) Four Factor Allocator For Gas	22.856%	22.856%	22.856%	
25	Allocated Plant Amount (Line 23 * Line 24)	11,380,137	7,951,025	3,429,112	
26	Allocated Accum. Depreciation Amount (Line 36)	4,154,749	2,902,812	1,251,937	
27	Total (Line 25 - Line 26)	<u>7,225,388</u>	<u>5,048,213</u>	<u>2,177,175</u>	
28	Net Direct Plant For 4-factor (Line 21 + Line 27)	<u>703,756,070</u>	<u>498,574,572</u>	<u>205,181,498</u>	
29	Direct General Plant Worksheet (Utility 9)	<u>75,755,151</u>	<u>34,787,473</u>	<u>15,003,117</u>	<u>25,964,561</u>
30	Utility Code 9 - Loc 028,038,098	<u>100.000%</u>	<u>45.921%</u>	<u>19.805%</u>	<u>34.274%</u>
31	Allocate Common Electric/Gas Portion of General				
32	General Plant Accum Depr (C-ADP-12E, Utility 9)	27,657,143	12,700,437	5,477,497	9,479,209
33	Genl Plt Trans Accum Depr (C-ADP-12E, Utility 9)				
34	Total Plant Accumulated Depreciation (Utility 9)	27,657,143	12,700,437	5,477,497	9,479,209
35	Utility CD AN (9) Four Factor Allocator For Gas	22.856%	22.856%	22.856%	22.856%
36	Gas North Portion, Acc Depr (Line 34 * Line 35)	<u>6,321,317</u>	<u>2,902,812</u>	<u>1,251,937</u>	<u>2,166,568</u>

Avista Utilities  
Factor No. 4 - Allocation for Gas North  
For the Twelve Months Ended December 31, 2022

	Total Gas North	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$6,726,415	\$4,697,616	\$2,028,799	(1, 2)
A&G - ED & GD (Accts 901-935)	15,375,382	12,497,158	2,878,224	(2)
A&G - CD (Accts 901-935)	929,104	672,354	256,750	(2)
Net	<u>\$23,030,901</u>	<u>\$17,867,128</u>	<u>\$5,163,773</u>	
Percentage	100.000%	77.579%	22.421%	
Direct Labor				
O&M (Accts 500-894)	\$7,666,023	\$5,679,187	\$1,986,836	
A&G - ED & GD (Accts 901-935)	2,024,559	1,543,154	481,405	
A&G - CD (Accts 901-935)	1,177,858	722,996	454,862	
Net	<u>\$10,868,440</u>	<u>\$7,945,337</u>	<u>\$2,923,103</u>	
Percentage	100.000%	73.105%	26.895%	
Year End Customers at 12/31/22	270,130	176,812	93,318	
Percentage	100.000%	65.454%	34.546%	
Net Direct Plant (Ending Balance at 12/31/22)	\$703,756,070	\$498,574,572	\$205,181,498	
Net Direct Plant After Adjustments	<u>\$703,756,070</u>	<u>\$498,574,572</u>	<u>\$205,181,498</u>	
Percentage	100.000%	70.845%	29.155%	
Four Factor				
Total	<u>400.000%</u>	<u>286.983%</u>	<u>113.017%</u>	
Average	<u>100.000%</u>	<u>71.746%</u>	<u>28.254%</u>	

(1) Excludes Resource Costs: Accounts 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities  
Net Direct Electric Plant for Jurisdictional 4-Factor Allocation  
Balances at December 31, 2022

	Electric Direct Total	Washington Direct	Idaho Direct	Common	
Direct General Plant Utility (C-GPL-12E), Utility 0					
0389.XX	Land and Land Rights	484,499	122,220	362,279	401,166
0390.XX	Structures and Improvements	11,561,636	8,453,141	3,108,495	9,144,070
0391.XX	Office Furniture and Equipment	1,253,536	1,245,738	7,798	2,065,308
0392.XX	Transportation Equipment	38,224,231	25,781,249	12,442,982	21,229,838
0393.XX	Stores Equipment	58,866	58,866		413,917
0394.XX	Tools, Shop and Garage Equipment	1,884,743	1,407,353	477,390	6,303,254
0395.XX	Laboratory Equipment	415,879	400,088	15,791	2,813,072
0396.XX	Power Operated Equipment	21,412,897	13,121,313	8,291,584	6,660,673
0397.XX	Communications Equipment	19,679,088	13,103,502	6,575,586	25,256,824
0398.XX	Miscellaneous Equipment	6,846		6,846	273,856
	Total	94,982,221	63,693,470	31,288,751	74,561,978

	Total	Washington Direct	Idaho Direct	Common	
General Plant, Utility 9 Only (C-GPL-12E)					
9389.XX	Land & Land Rights	2,325,590	879,715	437,224	1,008,651
9390.XX	Structures & Improvements	31,054,778	12,191,776	8,077,593	10,785,409
9391.XX	Office Furniture/Equipment	5,761,842	5,431,117	9,881	320,844
9392.XX	Transportation Equipment	7,161,623	1,982,546	1,031,387	4,147,690
9393.XX	Stores Equipment	5,621,751	554,920	254,153	4,812,678
9394.XX	Tools, Ship/Garage Equipment	2,026,608	26,018	969,738	1,030,852
9395.XX	Laboratory Equipment				
9396.XX	Power Operated Equipment	1,461,710	324,084	505,224	632,402
9397.XX	Communication Equipment	20,323,954	13,397,297	3,709,344	3,217,313
9398.XX	Miscellaneous Equipment	17,295		8,573	8,722
	Total	75,755,151	34,787,473	15,003,117	25,964,561

Avista Utilities  
Jurisdictional 4-Factor Allocation  
Balances at December 31, 2022

Line	Electric Total (A)	Washington (B)	Idaho (C)	Common (D)
1	Gross Plant (E-PLT-12E, Directly Assigned)			
2		Franchises & Consents Intangible Plant (302000)		
3	2,712,558	2,712,558		
4	319,716	319,716		
5	4,300,286	4,300,286		
6	16,214,764	16,214,764		
7	Production			
8	Transmission			
9	2,232,561,177	1,481,532,509	751,028,668	
10	94,982,221	63,693,470	31,288,751	
11	2,351,090,722	1,568,773,303	782,317,419	
12	Calculation of General Plant Allocation Percentages			
13	Accumulated Depreciation			
14	94,982,221	63,693,470	31,288,751	
15	(484,499)	(122,220)	(362,279)	
16	(38,224,231)	(25,781,249)	(12,442,982)	
17	56,273,491	37,790,001	18,483,490	
18	100.000%	67.154%	32.846%	
19	100.000%	67.447%	32.553%	
20	Accumulated Deprec & Amort (E-PLT-12E)			
21	Distribution - Franchises/Misc Intangibles (Direct)			
22	459,564	459,564		
23	Intangible - Software (Direct)			
24	14,154,257	14,154,257		
25	Production (Direct)			
26	Transmission (Direct)			
27	735,896,835	458,079,990	277,816,845	
28	77,295,831	51,907,242	25,388,589	
29	827,806,487	524,601,053	303,205,434	
30	1,523,284,235	1,044,172,250	479,111,985	
31	Allocate WA/ID Common Electric			
32	Direct General Plant Worksheet (Utility 9)			
33	49,790,590	34,787,473	15,003,117	
34	77.144%	77.144%	77.144%	
35	Utility 9 Four Factor Allocator For Electric			
36	38,410,453	26,836,448	11,574,005	
37	14,023,185	9,797,625	4,225,560	
38	24,387,268	17,038,823	7,348,445	
39	1,547,671,503	1,061,211,073	486,460,430	
40	75,755,151	34,787,473	15,003,117	25,964,561
41	100.000%	45.921%	19.805%	34.274%
42	Allocate Common Electric/Gas Portion of General			
43	General Plant Accum Deprec (C-ADP-12E, Utility 9)			
44	27,657,143	12,700,437	5,477,497	9,479,209
45	Genl Plant Trans Accum Depr (C-ADP-12E, Utility 9)			
46	27,657,143	12,700,437	5,477,497	9,479,209
47	77.144%	77.144%	77.144%	77.144%
48	21,335,826	9,797,625	4,225,560	7,312,641



Avista Utilities  
Factor No. 4 - Allocation for Electric  
For the Twelve Months Ended December 31, 2022

	Total Electric	Washington	Idaho	Notes
<b>Direct Non-Labor</b>				
O&M (Accts 500-894)	\$40,882,857	\$25,445,066	\$15,437,791	(1, 2)
A&G - ED & GD (Accts 901-935)	39,580,916	27,048,073	12,532,843	(2)
A&G - CD (Accts 901-935)	2,364,220	1,766,504	597,716	(2)
Net	<u>\$82,827,993</u>	<u>\$54,259,643</u>	<u>\$28,568,350</u>	
Percentage	100.000%	65.509%	34.491%	
<b>Direct Labor</b>				
O&M (Accts 500-894)	\$13,741,528	\$9,445,996	\$4,295,532	
A&G - ED & GD (Accts 901-935)	3,838,907	2,745,294	1,093,613	
A&G - CD (Accts 901-935)	2,789,026	1,781,932	1,007,094	
Net	<u>\$20,369,461</u>	<u>\$13,973,222</u>	<u>\$6,396,239</u>	
Percentage	100.000%	68.599%	31.401%	
<b>Year End Customers at 12/31/22</b>				
Amount	410,798	267,416	143,382	
Percentage	100.000%	65.097%	34.903%	
<b>Net Direct Plant (Ending Balance at 12/31/22)</b>				
Amount	\$1,547,671,503	\$1,061,211,073	\$486,460,430	
Total	<u>\$1,547,671,503</u>	<u>\$1,061,211,073</u>	<u>\$486,460,430</u>	
Percentage	100.000%	68.568%	31.432%	
<b>Four Factor</b>				
Total	<u>400.000%</u>	<u>267.773%</u>	<u>132.227%</u>	
Average	<u>100.000%</u>	<u>66.943%</u>	<u>33.057%</u>	

(1) Excludes Resource Costs: Accounts 501, 547, 555 & 557

(2) Excludes Labor

AVISTA  
ALLOCATION FACTORS

NOTE 1: ELECTRIC  
PRODUCTION/TRANSMISSION

Avista Utilities  
 Production/Transmission Percentage  
 12 Months Ended 12/31/2022

	Washington	Idaho	Total
<u>Actual Jurisdictional Allocation (12/31/2022)</u>			
Energy Retail Sales (MWH)	5,874,159	3,613,433	9,487,592
Energy Retail Sales Percentage	61.91%	38.09%	100.00%
MW's Peak (Retail + Adjustments)	12,909	7,217	20,126
MW's Peak Percentage	64.14%	35.86%	100.00%
Final Grand Summary - Allocation of Load by Jurisdiction (Based on 50/50 Weighting)	63.02%	36.98%	100.00%
<u>Adjusted Jurisdictional Allocation</u>			
Energy Retail Sales (MWH)	5,874,159	3,613,433	9,487,592
Less: Adjustments to Idaho Load		(429,432)	(429,432)
Energy Retail Sales (MWH)	5,874,159	3,184,001	9,058,160
Energy Retail Sales Percentage	64.85%	35.15%	100.00%
MW's Peak (Retail + Adjustments)	12,909	7,217	20,126
Less: Adjustments to Washington Load (Note 1)	(1,242)		(1,242)
Less: Adjustments to Idaho Load (Note 2)		(640)	(640)
MW's Peak (Retail + Adjustments)	11,667	6,577	18,244
MW's Peak Percentage	63.95%	36.05%	100.00%
Adjusted Production Transmission Jurisdiction (Based on 50/50 Weighting)	64.40%	35.60%	100.00%

Note 1 Pend Oreille PUD/Kaiser Adjustment

Note 2 Clearwater Paper Adjustment

Avista Utilities  
 Adjusted Production/Transmission Percentage  
 Adjustments to Washington Peak  
 12 Months Ended 12/31/2022

M:\2024\2024 WA Elec and Gas GRC\Adjustments\1.001 Allocation Factors\5) 2022&2023 PTRatio-2022 Data.xlsx\WA Adjustments

	Box Canyon PPUD (A)	Pine PUD Rathdrum (Addback) (D)	Kaiser Trentwood (BPA)	Pend Oreille PUD (Usk-BPA)	Pend Oreille PUD (Newport-BPA)	Pend Oreille PUD (Box Canyon - BPA)	Pend Oreille PUD (Metaline Falls - BPA)	Pend Oreille PUD (Diamond Lake - BPA)	Total
January	(59)	44	(39)	(45)	20	(13)	(6)	(14)	(112)
February	(51)	23	(33)	(37)		5	(7)	(17)	(117)
March	(77)	36	(42)	(33)	12	14	(6)	(13)	(109)
April	(72)	42	(37)	(22)		16	(5)	(9)	(87)
May	(74)	52	(37)	(6)	(24)	21	(4)	(8)	(80)
June		66	(32)	(43)	(19)	(48)	(3)	(6)	(85)
July	(60)	61	(21)	(33)	(19)	6	(4)	(9)	(79)
August	(45)	41	(31)	(48)	14	(7)	(4)	(8)	(88)
September	(37)	45	(30)	(14)	(10)	(4)	(3)	(7)	(60)
October	(63)	11	(34)	(10)	5	28	(4)	(11)	(78)
November	(35)	17	(39)	(87)	4	(6)	(6)	(13)	(165)
December	(47)	14	(34)	(96)	3	2	(6)	(18)	(182)
	(620)	452	(409)	(474)	(14)	14	(58)	(133)	(1,242)

Note A - The Power Supply worksheet shows this as a debit but since it is generation it should be a credit (per Rick Lloyd)

Note B - This adjustment is needed since Kaiser/Pend Oreille PUD are not retail customers

Note C - Information comes from Power Supply's Calculation of Area Load By States (MW)

Note D - This relates to Pend Oreille PUD, added back in to match credit going out

Avista Utilities  
 Adjusted Production/Transmission Percentage  
 Adjustments to Idaho Peak  
 12 Months Ended 12/31/2022

	Clearwater Total Generation
January	65
February	58
March	58
April	47
May	53
June	50
July	48
August	49
September	47
October	56
November	48
December	61
	<hr/> <hr/> 640 <hr/> <hr/>

		<b>WA</b>	<b>ID</b>	<b>WA-12 month Cumulative</b>	<b>ID-12 month Cumulative</b>	<b>Clearwater</b>	<b>ID-12 month Cumulative</b>
January	2022	570,066	353,898	570,066	353,898	(38,137)	(38,137)
February	2022	525,153	324,067	1,095,219	677,965	(38,011)	(76,148)
March	2022	540,861	331,663	1,636,080	1,009,628	(36,416)	(112,564)
April	2022	447,567	290,064	2,083,647	1,299,692	(38,238)	(150,802)
May	2022	423,386	272,226	2,507,033	1,571,918	(37,145)	(187,947)
June	2022	416,513	262,093	2,923,546	1,834,011	(37,325)	(225,272)
July	2022	447,109	275,572	3,370,655	2,109,583	(34,726)	(259,998)
August	2022	536,405	316,159	3,907,060	2,425,742	(36,072)	(296,070)
September	2022	505,275	296,400	4,412,335	2,722,142	(32,700)	(328,770)
October	2022	413,678	255,247	4,826,013	2,977,389	(35,549)	(364,319)
November	2022	454,345	293,118	5,280,358	3,270,507	(37,671)	(401,990)
December	2022	593,801	342,926	5,874,159	3,613,433	(27,442)	(429,432)

		<b>WA</b>	<b>ID</b>	<b>WA-12 month Cumulative</b>	<b>ID-12 month Cumulative</b>
January	2022	1,085	658	1,085	658
February	2022	1,125	713	2,210	1,371
March	2022	976	595	3,186	1,966
April	2022	779	680	3,965	2,646
May	2022	823	461	4,788	3,107
June	2022	1,078	548	5,866	3,655
July	2022	1,271	638	7,137	4,293
August	2022	1,240	609	8,377	4,902
September	2022	1,131	563	9,508	5,465
October	2022	856	488	10,364	5,953
November	2022	1,200	584	11,564	6,537
December	2022	1,345	680	12,909	7,217

AVISTA  
ALLOCATION FACTORS

NOTE 1: NATURAL GAS  
5-DAY PEAK ALLOCATOR





Interoffice Memorandum  
Rates and Tariff Administration

DATE: 8/2/22

TO: Keri Meister (Resource Accounting), Jenn Hossack (Resource Accounting), & Jeanne Pluth (Regulatory Affairs)

FROM: Marcus Garbarino

SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2022**:

Washington	68.45%
Idaho	31.55%
Total	<u>100.00%</u>

If you have any questions about this please call me at 2567.

Avista Utilities  
 Consecutive 5-Day Peak Firm Requirement

		2019-2020	2020-2021	2021-2022	3 Year Average
System -	Volumes	11,348,146	13,095,586	14,081,275	12,841,669
	Percent	100.00%	100.00%	100.00%	100.00%
Washington -	Volumes	7,876,756	8,897,016	9,594,911	8,789,561
	Percent	69.41%	67.94%	68.14%	68.45%
Idaho -	Volumes	3,471,390	4,198,570	4,486,364	4,052,108
	Percent	30.59%	32.06%	31.86%	31.55%

Consecutive 5-Day Peak Firm Requirement  
Total Requirement by Delivery Point

NUC->Gas Trading System->Application Reports->Consecutive

Run Date 08/02/2022 16:21:06

Start Date 12/28/2021

	12/28/2021	12/29/2021	12/30/2021	12/31/2021	1/1/2022	Total
Idaho CTP (Pipeline Vol Th)						
ATHO	3,640	3,400	3,240	3,530	3,150	16,960
BONN	12,750	12,910	12,750	13,560	13,010	64,980
CHASE RD	212,300	209,550	199,980	199,310	195,780	1,016,920
CORDLENE	53,860	53,250	50,430	51,330	49,950	258,820
CORDLENW	65,570	67,430	66,200	65,770	63,930	328,900
DOVER	2,550	2,130	1,370	700	220	6,970
GENESEE	2,150	1,960	2,140	1,640	2,530	10,420
KELLOGG	34,510	34,880	32,960	34,250	33,960	170,560
LEWISPF1	190,870	194,680	194,120	192,580	250,050	1,022,300
LEWISTNW	49,550	52,080	47,010	50,730	55,620	254,990
LEWISTON	92,570	95,600	93,380	102,690	109,880	494,120
MCGUIRE	38,060	35,250	30,160	31,930	30,530	165,930
MOSCOW	54,920	60,690	56,210	63,550	64,580	299,950
MOYS	11,450	11,550	10,780	9,360	9,450	52,590
PAGE MINE	-	-	-	-	-	-
PINEHURST	6,920	6,940	6,420	6,810	6,870	33,960
POST FALLS	2,000	7,610	14,330	11,920	13,470	49,330
RATHDRUM	78,910	81,110	76,430	75,480	72,960	384,890
SAGLE	4,210	3,980	4,090	4,280	4,000	20,560
SAND	39,640	39,490	40,190	41,590	40,740	201,650
SCHW	25,860	25,950	25,490	26,500	24,560	128,360
SMELTERVIL	2,900	2,940	2,710	2,800	2,770	14,120
ID Total	985,190	1,003,380	970,390	990,310	1,048,010	4,997,280
Reclass 40% Lewiston	(96,168)	(98,704)	(96,452)	(97,324)	(122,268)	(510,916)
<b>Idaho Total</b>	<b>889,022</b>	<b>904,676</b>	<b>873,938</b>	<b>892,986</b>	<b>925,742</b>	<b>4,486,364</b>
Washington CTP (Pipeline Vol Th)						
AVISTATURBINE	-33625	-11246	0	0	-22184	-67055
COLFAX	9950	10590	9810	10970	10730	52050
COLTON	1430	1560	1460	1630	1660	7740
CONNELL	30500	23310	22070	21850	20730	118460
ENDICOTT	1170	1240	1060	1200	940	5610
GOLDENDALE	7590	7780	6850	8360	8430	39010
KEYSTONE	70	70	70	70	70	350
LCRS	1060	1230	1110	1410	1330	6140
LIND	1570	1500	1410	1760	1700	7940
MED LAKE	47360	47070	45150	44430	44970	228980
MICA	191650	191770	185860	184170	195240	948690
NINE MILE	161730	162460	164560	163940	167500	820190
PALOUSE	3830	4200	3700	4210	4240	20180
PULLMAN	110070	118570	112620	124380	117900	583540
RITZVILLE	6920	7000	6860	7650	7250	35680
ROSL	1940	1940	1740	1940	1860	9420

SJON	2250	2310	2150	2390	2240	11340
SPAN	2250	2230	2100	2250	2130	10960
SPO MEAD	601080	600860	559270	533250	541220	2835680
SPO WEST	284090	286820	275610	266830	267460	1380810
SPRAGUE	1360	1360	1320	1400	1290	6730
STEVENS#2	1620	1790	1260	1830	1880	8380
STEVENSON	3330	3250	2910	3420	3540	16450
SWWP	409740	378270	375000	377110	404420	1944540
UNIONTOWN	910	1010	930	1080	1130	5060
WARDEN (WA)	9330	9510	11570	10610	6100	47120
WA Total	1859175	1856454	1796450	1778140	1793776	9083995
Add Lewiston	96,168	98,704	96,452	97,324	122,268	510,916
Total	1,955,343	1,955,158	1,892,902	1,875,464	1,916,044	9,594,911

## Idaho Transportation Customers (DTC Points with ID and BTU Decision) (&amp; in a Customer Pool)

Aleris International, Inc.	3,922	3,804	3,710	3,872	3,726	19,034
Clearwater Paper Corporation.	192,072	196,885	195,894	194,621	252,810	1,032,282
Idaho Asphalt Supply Incorpora	764	772	759	1,429	1,364	5,088
Idaho Forest Group LLC	2,446	3,471	777	191	185	7,070
Kootenai Medical Center	3,368	3,264	3,126	3,212	3,138	16,108
North Idaho Energy Logs	2,994	2,938	2,066	-	-	7,998
The Coeur d'Alene, A Resort on	2,505	2,534	2,574	2,736	2,631	12,980
The University of Idaho	-	-	-	-	-	-
ID Total:	208,071	213,668	208,906	206,061	263,854	1,100,560

## Washington Transportation Customers (DTC Points with WA and BTU Decision) (&amp; in a Customer Pool)

AlSCO Inc.	1,385	1,336	1,025	190	210	4,146
Baker Commodities, Inc., Spoka	777	743	710	-	-	2,230
Boise Cascade Corporation	4,605	4,734	4,673	5,186	4,862	24,060
Community Colleges of Spokane	6,746	6,848	6,744	6,375	6,016	32,729
ConAgraFoods Lamb Weston, Ir	23,002	16,080	15,108	13,806	12,955	80,951
Creach Greenhouse, Inc.	2,847	2,811	2,719	2,696	2,705	13,778
Eastern State Hospital	1,513	1,455	1,446	1,448	1,444	7,306
Eastern Washington University	15,544	15,484	14,991	14,371	15,085	75,475
Empire Health Services	9,777	9,733	9,439	9,594	9,493	48,036
Ergon Asphalt & Emulsion, Inc	1,631	1,313	2,197	1,831	1,573	8,545
Fairchild Air Force Base	20,222	20,197	19,809	13,626	17,868	91,722
Franz Family Bakeries	1,707	1,660	1,734	723	1,365	7,189
Gonzaga University	5,644	5,486	5,294	5,138	5,355	26,917
Goodrich, Inc.	24,948	24,229	23,250	23,524	23,606	119,557
Holy Family Hospital	3,715	3,624	3,455	3,435	3,408	17,637
Inland Asphalt Company	-	-	-	-	-	-
Inland Empire Paper Company	-	-	-	-	-	-
Inland NW Dairies	1,047	971	1,257	1,154	741	5,170
Johanna Beverage Company LLC	1,106	1,071	1,084	561	347	4,169
Jubilant Hollister Stier	2,282	1,987	1,745	1,761	1,953	9,728
Kaiser Aluminum & Chemical Cc	72,314	70,514	74,109	75,684	73,357	365,978
Kalispel Linen Service	1,058	1,018	1,051	1,193	984	5,304
Lakeland Village	2,700	2,626	2,490	2,419	2,342	12,577
Land O' Lakes-Spokane	590	569	376	274	280	2,089

Lane Mountain Silica Company	2,860	2,856	3,111	2,667	2,562	14,056
Mutual Materials of Washington	5,198	5,003	4,919	4,774	4,798	24,692
Northern Quest Casino	4,467	4,294	4,072	4,257	4,217	21,307
Oldcastle APG-West, Inc. dba C	1,130	1,234	988	343	296	3,991
Oregon Potato Company	6,994	7,127	9,455	8,349	4,371	36,296
Quarry Tile Company	2,691	2,643	2,339	2,191	2,213	12,077
Sacred Heart Medical Center	12,239	12,190	12,284	12,186	11,911	60,810
Shamrock Paving Company	-	-	-	-	-	-
Spokane Industries, Inc.	1,538	1,849	1,518	615	266	5,786
Spokane VA Medical Center	2,842	2,886	2,750	2,705	2,669	13,852
TRA dba Huntwood Industries /	3,502	3,761	3,384	1,842	1,387	13,876
Travis Pattern & Foundry	4,080	3,697	3,628	3,432	3,413	18,250
Washington State University Bo	60,265	64,941	62,825	68,271	63,053	319,355
Waste Management of Washin	2,385	2,390	2,480	2,258	86	9,599
Whitworth University	2,549	2,551	2,463	2,470	2,446	12,479
WA Total:	317,900	311,911	310,922	301,349	289,637	1,531,719

Consecutive 5-Day Peak Firm Requirement  
Total Requirement by Delivery Point

Run Date 06/16/2021 14:51:00

Start Date 02/10/2021

	1/13/2020	1/14/2020	1/15/2020	1/16/2020	1/17/2020	Total
Idaho CTP (Pipeline Vol Th)						
ATHO	4,560	7,670	7,570	6,470	5,680	31,950
BONN	11,360	12,940	12,380	11,220	10,430	58,330
CHASE RD	198,270	191,820	170,500	160,420	148,800	869,810
CORDLENE	43,430	58,040	58,360	52,630	48,980	261,440
CORDLENW	69,260	80,590	77,170	72,930	69,710	369,660
DOVER	8,300	10,710	10,760	10,700	9,830	50,300
GENESEE	1,890	2,070	2,140	2,040	2,120	10,260
KELLOGG	29,080	37,950	41,240	38,210	33,330	179,810
LEWISPF	171,480	200,060	203,430	149,650	159,670	884,290
LEWISTNW	41,040	43,090	51,140	49,970	46,870	232,110
LEWISTON	78,480	81,570	91,140	88,770	84,830	424,790
MCGUIRE	27,870	38,210	38,340	31,520	30,010	165,950
MOSCOW	48,690	49,620	56,200	54,390	48,570	257,470
MOYS	11,290	11,970	11,190	8,230	7,950	50,630
PAGE MINE	-	-	-	-	-	-
PINEHURST	5,650	7,770	8,250	7,500	6,500	35,670
POST FALLS	4,710	11,960	11,010	7,830	8,020	43,530
RATHDRUM	67,110	89,890	87,750	79,520	74,510	398,780
SAGLE	3,460	4,690	4,180	4,000	3,530	19,860
SAND	28,420	36,650	33,340	31,300	27,420	157,130
SCHW	22,690	29,190	26,870	25,400	22,280	126,430
SMELTERVIL	2,250	3,820	4,100	3,760	3,000	16,930
ID Total	879,290	1,010,280	1,007,060	896,460	852,040	4,645,130
Reclass 40% Lewiston	(85,008)	(97,260)	(101,828)	(79,848)	(82,616)	(446,560)
<b>Idaho Total</b>	<b>794,282</b>	<b>913,020</b>	<b>905,232</b>	<b>816,612</b>	<b>769,424</b>	<b>4,198,570</b>
Washington CTP (Pipeline Vol Th)						
AVISTATURBINE	-27861	-2883	-20894	-25705	-26581	-103924
COLFAX	8290	9070	10080	9770	8660	45870
COLTON	1370	1440	1480	1470	1290	7050
CONNELL	30070	31540	30180	28660	25700	146150
ENDICOTT	850	780	1110	930	750	4420
GOLDENDALE	5890	7680	8270	7810	7360	37010
KEYSTONE	290	270	340	290	290	1480
LCRS	910	1130	1140	1050	990	5220
LIND	1240	1640	1590	1260	1090	6820
MED LAKE	36490	46330	45330	42520	40630	211300
MICA	162700	200440	201240	183920	178820	927120
NINE MILE	154070	191750	185960	162800	153350	847930
PALOUSE	3360	3790	4100	3930	3370	18550
PULLMAN	100230	104430	114620	114750	103450	537480
RITZVILLE	5050	7230	7120	6140	5550	31090
ROSL	1480	1950	2040	1860	1640	8970

SJON	1740	2520	2400	2080	1820	10560
SPAN	1800	2380	2460	2260	2130	11030
SPO MEAD	399060	511040	518920	465760	438340	2333120
SPO WEST	217150	278840	283390	252000	237370	1268750
SPRAGUE	880	1370	1330	1190	1080	5850
STEVENS#2	3320	3870	4270	3920	3830	19210
STEVENSON	570	1100	1540	1250	1130	5590
SWWP	376960	437980	443760	404380	388230	2051310
UNIONTOWN	890	930	980	940	830	4570
WARDEN (WA	1520	1990	1800	1300	1320	7930
WA Total	1488319	1848607	1854556	1676535	1582439	8450456
Add Lewiston	85,008	97,260	101,828	79,848	82,616	446,560
Total	1,573,327	1,945,867	1,956,384	1,756,383	1,665,055	8,897,016

## Idaho Transportation Customers (DTC Points with ID and BTU Decision) (&amp; in a Customer Pool)

Aleris International, Inc.	4,145	4,104	4,236	1,248	2,219	15,952
Clearwater Paper Corporation.	172,947	201,937	205,449	151,054	160,941	892,328
Idaho Asphalt Supply Incorpora	1,115	862	1,949	1,691	1,335	6,952
Idaho Forest Group LLC	2,093	3,601	3,240	4,040	2,777	15,751
Kootenai Medical Center	2,976	3,417	3,240	3,061	3,006	15,700
North Idaho Energy Logs	3,452	3,082	2,686	95	95	9,410
The Coeur d'Alene, A Resort on	2,108	2,643	2,767	2,742	2,644	12,904
The University of Idaho	-	-	-	-	-	-
ID Total:	188,836	219,646	223,567	163,931	173,017	968,997

## Washington Transportation Customers (DTC Points with WA and BTU Decision) (&amp; in a Customer Pool)

AlSCO Inc.	963	1,031	822	176	390	3,382
Baker Commodities, Inc., Spoka	916	952	627	-	-	2,495
Boise Cascade Corporation	12,849	13,347	13,292	12,639	12,090	64,217
Community Colleges of Spokane	4,750	5,689	5,495	4,096	4,118	24,148
ConAgraFoods Lamb Weston, Ir	23,567	24,094	22,754	22,450	19,562	112,427
Creach Greenhouse, Inc.	2,785	3,883	4,087	3,740	3,561	18,056
Eastern State Hospital	1,154	999	135	952	1,258	4,498
Eastern Washington University	13,025	15,104	14,197	14,815	14,520	71,661
Empire Health Services	7,608	8,897	8,916	8,424	8,136	41,981
Fairchild Air Force Base	17,259	20,125	20,189	19,149	17,978	94,700
Franz Family Bakeries	1,666	1,602	1,576	1,675	1,418	7,937
Gonzaga University	5,922	6,859	6,898	6,581	5,925	32,185
Goodrich, Inc.	13,118	12,968	14,291	14,382	14,324	69,083
Holy Family Hospital	2,897	3,333	3,257	3,203	3,311	16,001
Inland Asphalt Company	-	-	-	-	-	-
Inland NW Dairies	994	1,116	1,056	763	1,010	4,939
Johanna Beverage Company LLC	1,122	943	1,006	695	618	4,384
Jubilant Hollister Stier	1,924	2,211	2,028	2,057	1,983	10,203
Kaiser Aluminum & Chemical Cc	69,915	71,468	65,280	63,307	66,716	336,686
Kalispel Linen Service	1,114	1,237	1,141	1,085	1,102	5,679
Lakeland Village	2,175	2,453	2,449	2,119	2,092	11,288
Land O' Lakes-Spokane	654	664	721	516	274	2,829
Lane Mountain Silica Company	4,448	4,649	4,376	3,965	3,452	20,890
Mutual Materials of Washingto	5,202	5,379	5,200	5,062	5,022	25,865

Northern Quest Casino	2,970	3,820	3,698	3,442	3,264	17,194
Oldcastle APG-West, Inc. dba C	922	1,485	962	622	701	4,692
Oregon Potato Company	-	-	-	-	-	-
Quarry Tile Company	2,414	2,837	2,745	2,136	2,171	12,303
Sacred Heart Medical Center	10,444	12,098	11,946	11,201	10,942	56,631
Shamrock Paving Company	-	-	-	-	-	-
Spokane Industries, Inc.	1,633	1,039	319	312	876	4,179
Spokane VA Medical Center	2,493	2,900	2,897	2,669	2,608	13,567
TRA dba Huntwood Industries /	2,812	3,182	2,801	945	1,684	11,424
Travis Pattern & Foundry	6,193	6,222	5,106	3,761	4,432	25,714
Washington State University Bo	55,595	58,322	63,507	64,293	58,733	300,450
Waste Management of Washinç	2,314	2,430	2,027	63	31	6,865
Western Asphalt and Emulsion	3,280	2,452	2,883	2,390	1,941	12,946
Whitworth University	2,189	2,458	2,422	2,240	2,193	11,502
WA Total:	289,286	308,248	301,106	285,925	278,436	1,463,001



Consecutive 5-Day Peak Firm Requirement  
Total Requirement by Delivery Point

Run Date 06/23/2020 15:18:33

Start Date 01/13/2020

	1/13/2020	1/14/2020	1/15/2020	1/16/2020	1/17/2020	Total
Idaho CTP (Pipeline Vol Th)						
ATHO	6,120	7,000	6,160	5,130	5,630	30,040
BONN	8,730	9,650	8,960	7,690	7,600	42,630
CHASE RD	159,950	180,170	149,370	140,980	142,720	773,190
CORDLENE	43,320	49,380	37,420	35,680	36,700	202,500
CORDLENW	48,000	53,340	47,890	45,480	45,980	240,690
DOVER	8,750	9,510	8,320	7,700	7,830	42,110
GENESEE	1,850	1,840	1,890	1,570	1,800	8,950
KELLOGG	27,490	30,410	27,680	23,380	25,710	134,670
LEWISPF1	251,470	161,470	157,230	153,980	194,830	918,980
LEWISTNW	33,600	43,170	39,730	31,290	34,230	182,020
LEWISTON	75,460	88,090	82,030	70,100	74,790	390,470
MCGUIRE	28,910	30,820	25,640	24,870	22,190	132,430
MOSCOW	43,740	49,810	43,950	38,260	40,310	216,070
MOYS	10,330	11,300	9,810	10,950	10,220	52,610
PAGE MINE	-	-	-	-	-	-
PINEHURST	5,400	6,110	5,380	4,740	4,950	26,580
POST FALLS	2,500	5,760	6,450	4,580	3,240	22,530
RATHDRUM	50,180	56,990	49,840	47,950	57,460	262,420
SAGLE	2,850	3,120	2,850	2,550	2,520	13,890
SAND	23,100	25,310	22,390	19,790	19,230	109,820
SCHW	19,860	22,240	19,810	16,940	19,000	97,850
SMELTERVIL	2,280	2,590	2,310	2,040	2,120	11,340
ID Total	853,890	848,080	755,110	695,650	759,060	3,911,790
Reclass 40% Lewiston	(114,028)	(81,856)	(78,784)	(74,108)	(91,624)	(440,400)
<b>Idaho Total</b>	<b>739,862</b>	<b>766,224</b>	<b>676,326</b>	<b>621,542</b>	<b>667,436</b>	<b>3,471,390</b>
Washington CTP (Pipeline Vol Th)						
AVISTATURBINE	(14,451)	(37,781)	(5,887)	(63)	(16,522)	(74,704)
COLFAX	8,200	9,410	8,000	6,820	6,980	39,410
COLTON	1,160	1,360	1,190	1,010	1,040	5,760
CONNELL	30,190	28,970	28,220	28,510	27,920	143,810
ENDICOTT	980	1,120	950	800	830	4,680
GOLDENDALE	5,840	6,570	6,580	6,620	5,740	31,350
KEYSTONE	320	350	310	270	330	1,580
LCRS	940	1,090	910	810	830	4,580
LIND	1,460	1,530	1,250	1,170	1,000	6,410
MED LAKE	39,720	41,660	35,120	33,110	34,620	184,230
MICA	111,050	130,260	102,570	79,560	92,620	516,060
NINE MILE	139,530	157,210	137,700	119,110	118,310	671,860
PALOUSE	2,870	3,290	2,670	2,420	2,480	13,730
PULLMAN	98,410	105,700	94,810	86,030	89,610	474,560
RITZVILLE	5,930	6,400	5,070	4,510	4,720	26,630
ROSL	1,460	1,710	1,480	1,210	1,290	7,150

SJON	1,810	2,050	1,800	1,410	1,510	8,580
SPAN	1,950	2,130	1,830	1,550	1,670	9,130
SPO MEAD	485,200	519,170	417,960	395,380	402,640	2,220,350
SPO WEST	239,420	268,200	216,800	200,180	210,220	1,134,820
SPRAGUE	1,000	1,140	900	750	800	4,590
STEVENS#2	2,120	2,240	2,500	2,270	2,220	11,350
STEVENSON	1,590	1,730	2,050	1,890	1,910	9,170
SWWP	366,620	449,450	371,360	342,620	358,050	1,888,100
UNIONTOWN	740	890	780	640	710	3,760
WARDEN (WA)	20,210	19,550	19,770	15,030	14,850	89,410
WA Total	1,554,269	1,725,399	1,456,693	1,333,617	1,366,378	7,436,356
Add Lewiston	114,028	81,856	78,784	74,108	91,624	440,400
Total	1,668,297	1,807,255	1,535,477	1,407,725	1,458,002	7,876,756

## Idaho Transportation Customers (DTC Points with ID and BTU Decision) (&amp; in a Customer Pool)

Aleris International, Inc.	7,266	7,145	7,297	7,176	4,214	33,098
Clearwater Paper Corporation.	255,335	163,892	158,901	155,188	195,449	928,765
Idaho Asphalt Supply Incorpora	1,314	1,001	931	2,203	1,879	7,328
Idaho Forest Group LLC	368	1,326	3,020	3,884	12,950	21,548
Kootenai Medical Center	2,904	3,078	2,646	2,432	2,574	13,634
North Idaho Energy Logs	3,491	3,650	2,610	3,990	3,545	17,286
The Coeur d'Alene, A Resort on	1,874	2,216	1,922	1,839	1,976	9,827
The University of Idaho	-	-	-	48	-	48
ID Total:	272,552	182,308	177,327	176,760	222,587	1,031,534

## Washington Transportation Customers (DTC Points with WA and BTU Decision) (&amp; in a Customer Pool)

AlSCO Inc.	1,004	1,009	908	954	696	4,571
Baker Commodities, Inc., Spoka	1,377	3,450	3,551	3,550	2,259	14,187
Boise Cascade Corporation	12,771	13,568	12,557	13,142	13,263	65,301
Community Colleges of Spokane	5,389	5,791	4,904	4,282	4,051	24,417
ConAgraFoods Lamb Weston, Ir	22,204	20,762	21,123	21,668	21,912	107,669
Creach Greenhouse, Inc.	2,273	2,599	2,071	2,172	2,135	11,250
Eastern State Hospital	2,206	2,335	1,967	1,880	1,901	10,289
Eastern Washington University	13,361	12,775	11,687	11,284	11,898	61,005
Empire Health Services	7,737	8,452	6,852	6,228	6,638	35,907
Franz Family Bakeries	1,341	1,780	1,688	1,601	1,270	7,680
Gonzaga University	5,076	5,797	3,944	3,439	3,422	21,678
Goodrich, Inc.	22,902	22,856	23,228	25,079	26,986	121,051
Holy Family Hospital	3,532	3,737	3,148	2,774	2,955	16,146
Inland Asphalt Company	-	-	-	-	-	-
Inland NW Dairies	1,195	1,100	939	1,072	1,063	5,369
Johanna Beverage Company LLC	1,498	1,579	935	812	786	5,610
Jubilant Hollister Stier	2,022	1,950	1,769	1,743	1,603	9,087
Kaiser Aluminum & Chemical Cc	72,603	77,806	74,138	76,745	76,839	378,131
Kalispel Linen Service	1,023	924	1,165	1,074	1,007	5,193
Lakeland Village	2,273	2,389	2,108	2,020	2,112	10,902
Land O' Lakes-Spokane	561	507	499	630	531	2,728
Lane Mountain Silica Company	3,333	3,492	3,544	1,909	2,785	15,063
Mutual Materials of Washington	5,864	5,936	5,828	5,990	6,052	29,670
Northern Quest Casino	3,623	3,929	3,093	2,788	3,162	16,595

Oldcastle APG-West, Inc. dba C	1,482	1,576	1,547	1,351	552	6,508
Oregon Potato Company	18,210	17,611	18,157	13,462	13,460	80,900
Quarry Tile Company	2,028	2,413	2,354	1,607	1,815	10,217
Sacred Heart Medical Center	11,501	12,319	9,863	9,423	9,935	53,041
Shamrock Paving Company	-	-	-	-	-	-
Spokane Industries, Inc.	2,115	1,896	1,895	1,989	467	8,362
Spokane VA Medical Center	683	-	632	1,797	2,144	5,256
TRA dba Huntwood Industries /	3,538	3,798	3,453	3,276	2,889	16,954
Travis Pattern & Foundry	4,884	5,577	5,720	5,821	4,370	26,372
Washington State University Bo	54,569	55,849	52,124	47,875	50,704	261,121
Waste Management of Washin	2,233	2,300	2,398	2,076	2,145	11,152
Western Asphalt and Emulsion	1,029	941	2,670	2,434	1,490	8,564
Whitworth University	2,336	2,513	2,202	1,917	1,982	10,950
WA Total:	299,776	311,316	294,661	285,864	287,279	1,478,896

# AVISTA ALLOCATION FACTORS

## NOTE 10 Natural Gas JURISDICTION ALLOCATORS

Note: See electronic workpapers for supporting data.

Usage 12 Month-Ended includes unbilled

Data Source: Financial Reporting

Data Updated Daily

Usage Qty

Service	ID	State Code	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Total
GD	0101	FIRM AND GENERAL SER	12,777,739	10,888,988	10,007,005	6,675,601	5,133,721	2,818,953	1,461,311	1,069,874	1,079,216	1,893,872	7,105,861	12,702,536	73,614,679
	0111	FIRM-LARGE GEN SERV	3,800,926	3,425,607	3,411,362	2,307,806	2,054,432	1,467,323	989,402	1,099,253	1,067,426	1,157,727	2,437,753	4,266,060	27,485,077
	0112	FIRM-LARGE GEN SERV	1,204	1,265	993	15,477	84,209	60,747	52,381	70,612	67,757	74,662	61,336	4,011	494,653
	0146	TRANSP SVC CUST GAS	340,512	351,361	263,896	319,671	325,106	344,690	325,808	243,823	208,373	288,227	255,204	321,873	3,588,544
	0147	TRANSP SVC SPEC CON	117,339	124,467	111,052	121,849	100,276	133,134	152,935	143,128	148,130	125,257	142,438	168,574	1,588,579
	0158	TAX ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
	0159	FIRM TRANS SPEC CONT	6,474,084	4,301,405	3,452,542	3,568,211	3,329,709	4,342,218	2,988,721	3,518,676	3,337,178	4,632,486	5,797,047	4,834,775	50,577,052
	0199	MISC GAS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
	101	FIRM AND GENERAL SER	(794,266)	(641,558)	(2,580,280)	(12,386)	(1,131,155)	(969,994)	(263,335)	(49,272)	168,005	1,587,871	4,811,653	133,804	259,087
	111	FIRM-LARGE GEN SERV	(371,314)	(76,845)	(690,362)	12,316	(281,376)	(276,842)	(55,747)	112,178	145,327	692,392	971,459	(3,559)	177,627
	146	TRANSP SVC CUST GAS	10,849	(87,465)	55,775	5,435	19,584	(16,840)	(84,027)	(35,450)	79,854	(33,314)	66,960	(33,058)	(61,697)
	147	TRANSP SVC SPEC CON	7,128	(13,415)	10,797	(21,573)	32,481	21,446	(11,075)	5,002	(22,873)	17,181	26,136	(17,594)	33,641
	0195	RENEWABLE NATURAL GA	-	-	-	-	-	-	-	-	-	-	-	-	-
OR	0410	GENERAL RESIDENTIAL	9,270,185	7,524,834	7,105,732	4,807,785	4,269,401	2,357,834	1,340,574	975,527	1,042,039	1,410,155	4,707,377	8,944,607	53,756,501
	0420	GEN NATURAL GAS SVC	4,893,860	4,259,842	3,866,054	2,702,822	2,380,576	1,459,749	910,420	733,541	748,396	913,060	2,454,419	4,838,545	30,161,285
	0424	LARG GEN&INDUST SVC	495,901	446,480	436,526	380,473	360,767	298,436	257,590	226,297	238,771	262,643	336,962	496,926	4,237,772
	0440	INTERRUP NAT GAS SVC	1,386,653	1,341,928	1,300,480	1,270,722	1,204,968	1,086,466	948,199	938,745	847,920	873,905	932,094	1,136,239	13,268,318
	0444	SEASONAL NAT GAS SVC	2	1	2	2	2	13,177	11,597	11,946	30,350	22,750	37,929	4,992	132,751
	0447M	SPEC CONTRACT-MURPHY	224,434	246,775	224,076	258,894	243,140	225,186	224,635	202,252	217,291	188,666	219,969	208,725	2,684,043
	0447R	SPEC CONT-RBURG FRST	292,802	314,587	289,743	303,436	302,228	300,352	288,792	282,921	300,750	271,344	291,802	194,334	3,433,091
	0456	TRANS SVC - INTERRUPT	2,865,415	3,214,197	2,845,247	2,985,594	2,838,935	2,738,737	2,599,381	2,042,531	2,143,481	2,054,680	2,428,403	2,643,955	31,400,556
	0460	TAX ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
	0499	MISC GAS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
	410	GENERAL RESIDENTIAL	(555,415)	(661,903)	(1,497,713)	(46,094)	(844,245)	(778,212)	(306,229)	6,058	127,786	891,038	3,054,566	57,095	(553,268)
	420	GEN NATURAL GAS SVC	(260,709)	(206,888)	(893,539)	13,162	(478,720)	(398,892)	(174,582)	22,230	83,049	548,682	1,425,999	117,769	(202,439)
	424	LARG GEN&INDUST SVC	(58,293)	(12,153)	(79,293)	32,710	(57,002)	(39,432)	(21,487)	9,662	26,170	137,568	71,775	(56,301)	(46,076)
	440	INTERRUP NAT GAS SVC	(255,288)	7,827	(256,699)	168,123	(199,333)	(121,502)	(81,112)	67,886	66,920	479,021	69,983	(299,566)	(353,740)
	447B	SPEC CONTRACT-BIOMAS	32,392	1,401	1,394	(30,812)	(4,910)	(25,939)	(270,216)	-	-	-	-	-	(296,690)
	447M	SPEC CONTRACT-MURPHY	22,341	(22,699)	34,818	(15,754)	(17,954)	(1,269)	(21,665)	15,039	(28,625)	31,617	(11,558)	(55,860)	(71,369)
	447R	SPEC CONT-RBURG FRST	8,239	(49,780)	38,324	(4,743)	(17,767)	(42,509)	(13,984)	(6,977)	(34,484)	52,008	(9,595)	(14,186)	(95,454)
	447W	SPEC CONT-COLLINS	(22,254)	(21,411)	(3,017)	(4,591)	(46,092)	23,758	(29,349)	(24,558)	18,022	(16,481)	(18,222)	(4,539)	(148,734)
	456	TRANS SVC - INTERRUPT	(1,849,867)	(324,086)	117,421	(107,721)	(113,859)	(32,275)	(241,709)	149,454	(102,185)	358,730	142,512	(16,821)	(2,020,406)
	0195	RENEWABLE NATURAL GA	-	-	-	-	-	-	-	-	-	-	-	-	-
	0425	TRANS LARGE COMM&IND	-	-	-	-	-	-	-	-	-	-	-	-	-
	0468	RENEWABLE NATURAL GA	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	0101	FIRM AND GENERAL SER	25,524,025	21,361,035	19,517,925	12,419,212	9,640,711	5,308,954	2,722,566	2,063,222	2,212,869	3,166,639	12,534,973	24,908,241	141,380,373
	0102	RESIDENTIAL DISCOUNT	58,683	52,173	50,283	33,746	27,744	15,282	6,934	5,060	5,759	9,570	38,375	74,096	377,706
	0111	FIRM-LARGE GEN SERV	9,663,020	8,378,156	8,276,767	5,542,833	4,652,908	3,101,827	2,098,127	1,784,965	1,908,285	2,459,710	5,711,194	10,007,399	63,585,190
	0132	INTERRUPTIBLE SERV	163,095	63,053	181,468	95,076	88,225	66,891	43,650	40,664	42,124	50,784	163,545	253,047	1,251,621
	0146	TRANSP SVC CUST GAS	3,806,266	3,818,890	3,486,275	3,141,527	3,064,656	2,851,002	2,422,810	2,139,256	2,116,204	2,189,947	2,469,519	3,578,929	35,085,281
	0147	TRANSP SVC SPEC CON	494,898	207,204	175,607	55,619	814,724	243,870	115,591	496,572	930,140	1,319,723	1,513,081	1,185,017	7,552,046
	0148	HI VOL TRANSP SVC	4,386,572	4,302,882	4,125,908	4,025,001	3,934,052	3,766,300	3,392,181	3,020,403	3,187,739	3,302,651	3,824,455	4,579,501	45,847,645
	0158	TAX ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
	0158A	TAX ADJUSTMENT TRIBA	-	-	-	-	-	-	-	-	-	-	-	-	-
	0195	RENEWABLE NATURAL GA	-	-	-	-	-	-	-	-	-	-	-	-	-
	0199	MISC GAS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
	101	FIRM AND GENERAL SER	(1,440,989)	(1,478,827)	(5,062,642)	(288,583)	(2,117,002)	(1,800,497)	(499,606)	(77,584)	394,408	2,530,096	8,615,078	1,662,373	436,225
	111	FIRM-LARGE GEN SERV	(760,953)	(410,702)	(1,745,927)	(7,936)	(791,365)	(701,289)	(130,024)	18,239	321,649	1,725,461	2,660,516	49,985	227,654
	112	FIRM-LARGE GEN SERV	9,823	-	-	-	-	-	-	3,054	25	43,128	(181)	(9,100)	46,749
	146	TRANSP SVC CUST GAS	8,228	(330,054)	(345,251)	(82,063)	(216,202)	(400,932)	(301,907)	(21,881)	71,486	263,013	1,090,495	50,519	(214,549)
	148	HI VOL TRANSP SVC	(83,690)	(176,974)	(100,907)	(90,949)	(167,752)	(350,434)	(395,463)	167,336	114,912	522,107	754,743	252,325	445,254
	0112	FIRM-LARGE GEN SERV	-	-	-	-	-	-	-	7,395	5,469	38,809	46,637	65,563	163,873
Total			80,683,577	70,119,599	56,131,843	50,549,899	38,417,819	27,089,474	20,452,089	21,477,078	23,315,114	36,537,385	77,232,693	87,231,434	589,238,002

102,031,124 25%

105,905,542 26%

415,242,184 100%

Avista Corp  
ALLOCATION FACTORS

JACKSON PRAIRIE  
JURISDICTION ALLOCATOR

Subject: Allocation of Jackson Prairie Storage Project O&M and capital costs between Washington/Idaho and Oregon.

To: Kevin Christie  
Don Falkner  
Yvonne Cook  
Rich Stevens  
Craig Bertholf  
Theresa Melvin  
Annette Brandon  
Cameron Dunlop

Date: 07/19/2010

With the assignment of a portion of Jackson Prairie capacity and deliverability to Oregon it is necessary to allocate some of the ongoing O&M and capital costs from Washington/Idaho to Oregon.

On October 31<sup>st</sup>, 2009 Avista completed its one third participation in the injection of gas for the Capacity Expansion that has been ongoing since August of 2002. This expansion leaves Avista with an increase of 1,456,000 Dth of cushion gas and 2,184,000 Dth of working gas.

The capacity expansion that has been allocated to Oregon customers since July 1, 2007 results in 174,964 Dth of cushion gas and 262,446 Dth of working gas capacity.

The remainder of the capacity expansion 1,281,036 Dth of cushion gas and 1,921,554 Dth of working gas is held by Avista Energy (AE). AE also holds 1,109,111 Dth of working gas and 104,000 Dth of deliverability from an earlier expansion.

There will be ongoing water lifting costs, which will be assigned to AE, while the other two partners finish their portion of the expansion because the contract requires equal sharing throughout the project.

On November 1st the Deliverability expansion which included ten new wells, a new Solar Taurus compressor and other station enhancements went into service. This expansion increased Avista's daily deliverability by 104,000 Dth per day. Twenty-five percent of this expansion is being allocated to Oregon customers with the balance allocated to WA/ID customers. This gives Avista a total daily withdrawal of 398,670 Dth/d less the 104,000 held by AE, or 294,670 Dth/d net withdrawals.

The allocation of costs will occur in two phases. O&M costs will be allocated to Washington/Idaho, Oregon and AE based on the capacity held by each of the participants using Avista's one third share of available capacity. Capital costs will be allocated to Washington/Idaho & Oregon based on the capacity held after the 5/01/2011 transfer of capacity from AE because none of the ongoing. The allocation percentages are as follows.

<b>1/1/2009 through 4/30/2011 O&amp;M</b>	Dth (thousands)	Allocation %
JP WA & ID (AN)	5,234.666	61.38%
JP OR	262.446	3.08%
AE Capacity leased to Shell	3,030.901	35.54%
	8,528.013	100.00%

<b>1/1/2009 through 4/30/2011 Capital</b>	<b>Dth (thousands)</b>	<b>Allocation %</b>
JP WA & ID (AN)	7,704.676	90.35%
JP OR	823.337	9.65%
AE Capacity leased to Shell. Capital is directly assigned.	-	0.00%
	8,528.013	100.00%

<b>Post 4/30/2011 O&amp;M &amp; Capital</b>	<b>Dth (thousands)</b>	<b>Allocation %</b>
JP WA & ID (AN)	7,704.676	90.35%
JP OR	823.337	9.65%
AE Capacity leased to Shell	-	0.00%
	8,528.013	100.00%

Please use these allocation percentages as appropriate for property tax, insurance, and any other costs that should be split between the various jurisdictions.