

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Per Results Report |
|----------|---|--------------------|
| | Adjstment Number | 1.00 |
| | Workpaper Reference | G-ROO |
| | REVENUES | |
| 1 | Total General Business | \$ 216,635 |
| 2 | Total Transportation | 5,265 |
| 3 | Other Revenues | 61,767 |
| 4 | Total Gas Revenues | 283,667 |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | 155,347 |
| 6 | Purchased Gas Expense | 841 |
| 7 | Net Nat Gas Storage Trans | (5,736) |
| 8 | Total Production | 150,452 |
| | Underground Storage | |
| 9 | Operating Expenses | 1,970 |
| 10 | Depreciation/Amortization | 498 |
| 11 | Taxes | 211 |
| 12 | Total Underground Storage | 2,679 |
| | Distribution | |
| 13 | Operating Expenses | 13,218 |
| 14 | Depreciation/Amortization | 15,764 |
| 15 | Taxes | 19,381 |
| 16 | Total Distribution | 48,363 |
| 17 | Customer Accounting | 3,796 |
| 18 | Customer Service & Information | 12,308 |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | 23,095 |
| 21 | Depreciation/Amortization | 12,241 |
| 22 | Regulatory Amortizations | 2,168 |
| 23 | Taxes | 1,118 |
| 24 | Total Admin. & General | 38,622 |
| 25 | Total Gas Expense | 256,220 |
| 26 | OPERATING INCOME BEFORE FIT | 27,447 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (2,575) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | (2,664) |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | \$ 32,686 |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ 33,841 |
| 33 | Distribution Plant | 624,173 |
| 34 | General Plant | 157,618 |
| 35 | Total Plant in Service | 815,632 |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | (12,897) |
| 37 | Distribution Plant | (180,965) |
| 38 | General Plant | (58,268) |
| 39 | Total Accumulated Depreciation/Amortization | (252,130) |
| 40 | NET PLANT | 563,502 |
| 41 | DEFREED TAXES | (84,944) |
| 42 | Net Plant After DFIT | 478,558 |
| 43 | GAS INVENTORY | 19,556 |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | (1,381) |
| 46 | WORKING CAPITAL | 3,476 |
| 47 | TOTAL RATE BASE | \$ 500,209 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS RATE OF RETURN | G-ROR-12A |
| For Twelve Months Ended December 31, 2022 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | System | Washington | Idaho |
|-------------------|--|---------------|---------------|---------------|
| G-OPS | Gas Net Operating Income (Loss) | 47,044,776 | 32,686,024 | 14,358,752 |
| | Adjustments | | | |
| | Adjusted Gas Net Operating Income (Loss) | 47,044,776 | 32,686,024 | 14,358,752 |
| G-APL | Gas Net Adjusted Rate Base | 701,478,304 | 500,209,021 | 201,269,283 |
| | RATE OF RETURN | 6.707% | 6.534% | 7.134% |

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 December 31, 2022
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 | 01-01-2022 thru 12-31-2022 | 268,311 100.000% | 175,758 65.505% | 92,553 34.495% |
| 3 | G-OPS | Direct Distribution Operating Expense Percent | 01-01-2022 thru 12-31-2022 | 14,151,924 100.000% | 10,177,101 71.913% | 3,974,823 28.087% |
| | 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 | 01-01-2022 thru 12-31-2022 | 320,705,333 100.000% | 214,962,725 67.028% | 105,742,608 32.972% |

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

| Input | Elec/Gas North/Oregon 4-Factor | 01-01-2021 thru 12-31-2021 | Total | Electric | Gas North | Oregon Gas |
|-------|---|----------------------------|--------------------|--------------------|-------------------|------------------|
| | Direct O & M Accts 500 - 894 | | 90,055,012 | 75,398,647 | 9,840,778 | 4,815,587 |
| | Direct O & M Accts 901 - 935 | | 62,329,960 | 46,412,847 | 11,184,472 | 4,732,641 |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 4,438,570 | 3,135,525 | 1,303,045 | XXXXXX |
| | Adjustments | | 0 | | | |
| | Total | | 156,823,542 | 124,947,019 | 22,328,295 | 9,548,228 |
| | Percentage | | 100.000% | 79.673% | 14.238% | 6.089% |
| | Direct Labor Accts 500 - 894 | | 61,174,654 | 47,158,546 | 9,829,201 | 4,186,907 |
| | Direct Labor Accts 901 - 935 | | 25,245,925 | 18,921,106 | 2,960,225 | 3,364,594 |
| | Direct Labor Accts 901 - 905 Utility 9 Only | | 5,281,385 | 3,758,942 | 1,522,443 | XXXXXX |
| | Total | | 91,701,964 | 69,838,594 | 14,311,869 | 7,551,501 |
| | Percentage | | 100.000% | 76.158% | 15.607% | 8.235% |
| | Number of Customers at | | 777,952 | 405,775 | 266,537 | 105,640 |
| | Percentage | | 100.000% | 52.160% | 34.261% | 13.579% |
| | Net Direct Plant | | 4,171,556,663 | 3,119,808,181 | 701,125,169 | 350,623,313 |
| | Percentage | | 100.000% | 74.788% | 16.807% | 8.405% |
| | Total Percentages | | 400.000% | 282.779% | 80.913% | 36.308% |
| | Average (CD AA) | | 100.000% | 70.695% | 20.228% | 9.077% |

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

| Input | Gas North/Oregon 4-Factor | 01-01-2021 thru 12-31-2021 | Total | Electric | Gas North | Oregon Gas |
|-------|---|----------------------------|-----------------|---------------|----------------|----------------|
| | Direct O & M Accts 580 - 894 | | 14,116,908 | 0 | 9,478,568 | 4,638,340 |
| | Direct O & M Accts 901 - 935 | | 15,640,037 | 0 | 10,989,779 | 4,650,258 |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 1,303,045 | 0 | 1,303,045 | XXXXXX |
| | Total | | 31,059,990 | 0 | 21,771,392 | 9,288,598 |
| | Percentage | | 100.000% | 0.000% | 70.095% | 29.905% |
| | Direct Labor Accts 580 - 894 | | 9,708,675 | 0 | 6,808,489 | 2,900,186 |
| | Direct Labor Accts 901 - 935 | | 4,008,246 | 0 | 1,875,992 | 2,132,254 |
| | Direct Labor Accts 901 - 905 Utility 9 Only | | 1,522,443 | 0 | 1,522,443 | XXXXXX |
| | Total | | 15,239,364 | 0 | 10,206,924 | 5,032,440 |
| | Percentage | | 100.000% | 0.000% | 66.977% | 33.023% |
| | Number of Customers at | | 372,177 | 0 | 266,537 | 105,640 |
| | Percentage | | 100.000% | 0.000% | 71.616% | 28.384% |
| | Net Direct Plant | | 1,034,813,184 | 0 | 685,618,721 | 349,194,463 |
| | Percentage | | 100.000% | 0.000% | 66.255% | 33.745% |
| | Total Percentages | | 400.000% | 0.000% | 274.943% | 125.057% |
| | Average (GD AA) | | 100.000% | 0.000% | 68.736% | 31.264% |

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

| Input | | 01-01-2021 thru 12-31-2021 | Total | Electric | Gas North | Oregon Gas |
|-------|--|----------------------------|--|---|--|---------------|
| | Elec/Gas North 4-Factor | | | | | |
| | Direct O & M Accts 580 - 894 | | 85,248,538 | 75,398,647 | 9,849,891 | 0 |
| | Direct O & M Accts 901 - 935 | | 57,593,346 | 46,412,847 | 11,180,499 | 0 |
| | Adjustments | | 0 | 0 | 0 | 0 |
| | Total | | 142,841,884 | 121,811,494 | 21,030,390 | 0 |
| | Percentage | | 100.000% | 85.277% | 14.723% | 0.000% |
| | Direct Labor Accts 580 - 894 | | 56,931,970 | 47,158,546 | 9,773,424 | 0 |
| | Direct Labor Accts 901 - 935 | | 22,391,665 | 18,921,106 | 3,470,559 | 0 |
| | Total | | 79,323,635 | 66,079,652 | 13,243,983 | 0 |
| | Percentage | | 100.000% | 83.304% | 16.696% | 0.000% |
| | Number of Customers at | | 672,312 | 405,775 | 266,537 | 0 |
| | Percentage | | 100.000% | 60.355% | 39.645% | 0.000% |
| | Net Direct Plant | | 3,762,395,554 | 3,076,776,833 | 685,618,721 | 0 |
| | Percentage | | 100.000% | 81.777% | 18.223% | 0.000% |
| | Total Percentages | | 400.000% | 310.713% | 89.287% | 0.000% |
| 9 | Average (CD AN/ID/WA) | | 100.000% | 77.679% | 22.321% | 0.000% |
| JP | Gas North/Oregon JP Factor % | 01-01-2022 thru 12-31-2022 | 100.000% | 0.000% | 90.350% | 9.650% |
| 10 | Actual Annual Throughput Percent | 01-01-2022 thru 12-31-2022 | System 309,336,642 100.000% | Washington 207,305,518 67.016% | Idaho 102,031,124 32.984% | |
| 11 | Book Depreciation Percent | 01-01-2022 thru 12-31-2022 | 29,844,261 100.000% | 21,247,386 71.194% | 8,596,875 28.806% | |
| 12 | Net Gas Plant (before ADFIT) - AMA Percent | 12-01-2021 thru 12-31-2022 | 796,205,144 100.000% | 563,501,748 70.773% | 232,703,396 29.227% | |
| 13 | G-PLT Net Gas General Plant - AMA Percent | 12-01-2021 thru 12-31-2022 | 94,943,620 100.000% | 75,880,206 79.921% | 19,063,414 20.079% | |
| 14 | Net Allocated Schedule M's - AMA Percent | 01-01-2022 thru 12-31-2022 | -37,407,535 100.000% | -26,359,857 70.467% | -11,047,678 29.533% | |
| 99 | Input Not Allocated | | 0.000% | 0.000% | 0.000% | |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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 | 201,590,522 | 0 | 201,590,522 | 141,198,174 | 0 | 141,198,174 | 60,392,348 | 0 | 60,392,348 |
| 99 4812XX | Commercial - Firm & Interruptible | 97,595,506 | 0 | 97,595,506 | 70,007,642 | 0 | 70,007,642 | 27,587,864 | 0 | 27,587,864 |
| 99 4813XX | Industrial-Firm | 3,634,902 | 0 | 3,634,902 | 2,162,420 | 0 | 2,162,420 | 1,472,482 | 0 | 1,472,482 |
| 99 481400 | Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 484000 | Interdepartmental Revenue | 484,318 | 0 | 484,318 | 445,016 | 0 | 445,016 | 39,302 | 0 | 39,302 |
| 99 499XXX | Unbilled Revenue | 3,533,133 | 0 | 3,533,133 | 2,821,150 | 0 | 2,821,150 | 711,983 | 0 | 711,983 |
| | TOTAL SALES TO ULTIMATE CUSTOMERS | 306,838,381 | 0 | 306,838,381 | 216,634,402 | 0 | 216,634,402 | 90,203,979 | 0 | 90,203,979 |
| | OTHER OPERATING REVENUES: | | | | | | | | | |
| 99 483XXX | Sales for Resale | 89,884,034 | 0 | 89,884,034 | 59,833,620 | 0 | 59,833,620 | 30,050,414 | 0 | 30,050,414 |
| 4 488000 | Miscellaneous Service Revenues | 7,438 | 0 | 7,438 | 2,610 | 0 | 2,610 | 4,828 | 0 | 4,828 |
| 99 4893XX | Transportation Revenues | 5,809,090 | 0 | 5,809,090 | 5,264,975 | 0 | 5,264,975 | 544,115 | 0 | 544,115 |
| 99 493000 | Rent from Gas Property | (209) | 0 | (209) | (209) | 0 | (209) | 0 | 0 | 0 |
| 4 495XXX | Other Gas Revenues | 4,661,880 | 605,029 | 5,266,909 | 1,497,341 | 434,084 | 1,931,425 | 3,164,539 | 170,945 | 3,335,484 |
| 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 | 100,362,233 | 605,029 | 100,967,262 | 66,598,337 | 434,084 | 67,032,421 | 33,763,896 | 170,945 | 33,934,841 |
| | TOTAL GAS REVENUES | 407,200,614 | 605,029 | 407,805,643 | 283,232,739 | 434,084 | 283,666,823 | 123,967,875 | 170,945 | 124,138,820 |
| | PRODUCTION EXPENSES: | | | | | | | | | |
| G-804 804/805 | City Gate Purchases | 235,221,920 | 0 | 235,221,920 | 155,347,797 | 0 | 155,347,797 | 79,874,123 | 0 | 79,874,123 |
| 99 808XXX | Net Natural Gas Storage Transactions | (8,371,529) | 0 | (8,371,529) | (5,211,062) | 0 | (5,211,062) | (3,160,467) | 0 | (3,160,467) |
| 99 811000 | Gas Used for Products Extraction | (792,157) | 0 | (792,157) | (525,490) | 0 | (525,490) | (266,667) | 0 | (266,667) |
| 10 813000 | Other Gas Expenses | 108,191 | 956,213 | 1,064,404 | 108,191 | 640,816 | 749,007 | 0 | 315,397 | 315,397 |
| 99 813010 | Gas Technology Institute (GTI) Expenses | 132,323 | 0 | 132,323 | 91,511 | 0 | 91,511 | 40,812 | 0 | 40,812 |
| | TOTAL PRODUCTION EXPENSES | 226,298,748 | 956,213 | 227,254,961 | 149,810,947 | 640,816 | 150,451,763 | 76,487,801 | 315,397 | 76,803,198 |
| | UNDERGROUND STORAGE EXPENSES: | | | | | | | | | |
| 1 814000 | Supervision & Engineering | 0 | (3) | (3) | 0 | (2) | (2) | 0 | (1) | (1) |
| 1 824000 | Other Expenses | 0 | 841,198 | 841,198 | 0 | 575,800 | 575,800 | 0 | 265,398 | 265,398 |
| 1 837000 | Other Equipment | 0 | 2,036,480 | 2,036,480 | 0 | 1,393,971 | 1,393,971 | 0 | 642,509 | 642,509 |
| | TOTAL UNDERGROUND STORAGE OPER EXP | 0 | 2,877,675 | 2,877,675 | 0 | 1,969,769 | 1,969,769 | 0 | 907,906 | 907,906 |
| G-DEPX | Depreciation Expense-Underground Storage | 0 | 728,115 | 728,115 | 0 | 498,395 | 498,395 | 0 | 229,720 | 229,720 |
| G-AMTX | Amortization Expense-Underground Storage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G-OTX | Taxes Other Than FIT | 0 | 308,739 | 308,739 | 0 | 211,332 | 211,332 | 0 | 97,407 | 97,407 |
| | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA | 0 | 1,036,854 | 1,036,854 | 0 | 709,727 | 709,727 | 0 | 327,127 | 327,127 |
| | TOTAL UNDERGROUND STORAGE EXPENSES | 0 | 3,914,529 | 3,914,529 | 0 | 2,679,496 | 2,679,496 | 0 | 1,235,033 | 1,235,033 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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 | 864,975 | 1,701,632 | 2,566,607 | 697,425 | 1,223,695 | 1,921,120 | 167,550 | 477,937 | 645,487 |
| 3 | 871000 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 | Mains & Services Expenses | 3,721,219 | 938,071 | 4,659,290 | 2,563,989 | 674,595 | 3,238,584 | 1,157,230 | 263,476 | 1,420,706 |
| 3 | 875000 | Measuring & Reg Sta Exp-General | 165,538 | 0 | 165,538 | 100,420 | 0 | 100,420 | 65,118 | 0 | 65,118 |
| 3 | 876000 | Measuring & Reg Sta Exp-Industrial | 5,550 | 0 | 5,550 | 5,015 | 0 | 5,015 | 535 | 0 | 535 |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | 68,206 | 0 | 68,206 | 35,898 | 0 | 35,898 | 32,308 | 0 | 32,308 |
| 3 | 878000 | Meter & House Regulator Expenses | 712,937 | 79 | 713,016 | 456,821 | 57 | 456,878 | 256,116 | 22 | 256,138 |
| 3 | 879000 | Customer Installation Expenses | 1,814,870 | 95,460 | 1,910,330 | 1,154,263 | 68,648 | 1,222,911 | 660,607 | 26,812 | 687,419 |
| 3 | 880000 | Other Expenses | 1,865,422 | 532,831 | 2,398,253 | 1,549,701 | 383,175 | 1,932,876 | 315,721 | 149,656 | 465,377 |
| 3 | 881000 | Rents | 32 | (7,153) | (7,121) | 32 | (5,144) | (5,112) | 0 | (2,009) | (2,009) |
| | MAINTENANCE | | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | 24,958 | 1,500 | 26,458 | 17,804 | 1,079 | 18,883 | 7,154 | 421 | 7,575 |
| 3 | 887000 | Mains | 1,242,675 | 0 | 1,242,675 | 950,388 | 0 | 950,388 | 292,287 | 0 | 292,287 |
| 3 | 889000 | Measuring & Reg Sta Exp-General | 268,346 | 27,484 | 295,830 | 217,677 | 19,765 | 237,442 | 50,669 | 7,719 | 58,388 |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | 21,479 | 1,961 | 23,440 | 13,344 | 1,410 | 14,754 | 8,135 | 551 | 8,686 |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 173,240 | 8,623 | 181,863 | 91,950 | 6,201 | 98,151 | 81,290 | 2,422 | 83,712 |
| 3 | 892000 | Services | 1,676,165 | 0 | 1,676,165 | 1,308,938 | 0 | 1,308,938 | 367,227 | 0 | 367,227 |
| 3 | 893000 | Meters & House Regulators | 1,525,573 | 720,896 | 2,246,469 | 1,013,436 | 518,418 | 1,531,854 | 512,137 | 202,478 | 714,615 |
| 3 | 894000 | Other Equipment | 738 | 207,560 | 208,298 | 0 | 149,263 | 149,263 | 738 | 58,297 | 59,035 |
| | TOTAL DISTRIBUTION OPERATING EXP | | 14,151,923 | 4,228,944 | 18,380,867 | 10,177,101 | 3,041,162 | 13,218,263 | 3,974,822 | 1,187,782 | 5,162,604 |
| G-DEPX | | Depreciation Expense-Distribution | 22,591,070 | 57,431 | 22,648,501 | 15,725,850 | 38,495 | 15,764,345 | 6,865,220 | 18,936 | 6,884,156 |
| G-OTX | | Taxes Other Than FIT | 22,218,504 | 0 | 22,218,504 | 19,380,598 | 0 | 19,380,598 | 2,837,906 | 0 | 2,837,906 |
| | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | | 44,809,574 | 57,431 | 44,867,005 | 35,106,448 | 38,495 | 35,144,943 | 9,703,126 | 18,936 | 9,722,062 |
| | TOTAL DISTRIBUTION EXPENSES | | 58,961,497 | 4,286,375 | 63,247,872 | 45,283,549 | 3,079,657 | 48,363,206 | 13,677,948 | 1,206,718 | 14,884,666 |

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| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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 | 85,923 | 85,923 | 0 | 56,284 | 56,284 | 0 | 29,639 | 29,639 |
| 2 | 902000 | Meter Reading Expenses | 388,810 | 104,148 | 492,958 | 287,826 | 68,222 | 356,048 | 100,984 | 35,926 | 136,910 |
| 2 | 903XXX | Customer Records & Collection Expenses | 533,879 | 4,724,139 | 5,258,018 | 267,538 | 3,094,547 | 3,362,085 | 266,341 | 1,629,592 | 1,895,933 |
| 2 | 904000 | Uncollectible Accounts | 113,379 | 1 | 113,380 | (90,143) | 1 | (90,142) | 203,522 | 0 | 203,522 |
| 2 | 905000 | Misc Customer Accounts | 0 | 170,486 | 170,486 | 0 | 111,677 | 111,677 | 0 | 58,809 | 58,809 |
| | TOTAL CUSTOMER ACCOUNTS EXPENSES | | 1,036,068 | 5,084,697 | 6,120,765 | 465,221 | 3,330,731 | 3,795,952 | 570,847 | 1,753,966 | 2,324,813 |
| | CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | |
| G-908 | 908XXX | Customer Assistance Expenses | 14,352,357 | 96,078 | 14,448,435 | 11,830,717 | 62,936 | 11,893,653 | 2,521,640 | 33,142 | 2,554,782 |
| 2 | 909000 | Advertising | 97,456 | 443,633 | 541,089 | 69,673 | 290,602 | 360,275 | 27,783 | 153,031 | 180,814 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 81,954 | 81,954 | 0 | 53,684 | 53,684 | 0 | 28,270 | 28,270 |
| | TOTAL CUSTOMER SERVICE & INFO EXP | | 14,449,813 | 621,665 | 15,071,478 | 11,900,390 | 407,222 | 12,307,612 | 2,549,423 | 214,443 | 2,763,866 |
| | 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 | 431 | 431 | 0 | 282 | 282 | 0 | 149 | 149 |
| | TOTAL SALES EXPENSES | | 0 | 431 | 431 | 0 | 282 | 282 | 0 | 149 | 149 |
| | ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | |
| 4 | 920000 | Salaries | 169,971 | 8,196,875 | 8,366,846 | 132,875 | 5,880,930 | 6,013,805 | 37,096 | 2,315,945 | 2,353,041 |
| 4 | 921000 | Office Supplies & Expenses | 51 | 1,194,698 | 1,194,749 | 39 | 857,148 | 857,187 | 12 | 337,550 | 337,562 |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | (17,276) | (17,276) | 0 | (12,395) | (12,395) | 0 | (4,881) | (4,881) |
| 4 | 923000 | Outside Services Employed | 211,316 | 3,589,417 | 3,800,733 | 137,413 | 2,575,263 | 2,712,676 | 73,903 | 1,014,154 | 1,088,057 |
| 4 | 924000 | Property Insurance Premium | 0 | 559,877 | 559,877 | 0 | 401,689 | 401,689 | 0 | 158,188 | 158,188 |
| 4 | 925XXX | Injuries and Damages | 19,669 | 1,674,298 | 1,693,967 | 14,702 | 1,201,242 | 1,215,944 | 4,967 | 473,056 | 478,023 |
| 4 | 926XXX | Employee Pensions and Benefits | 4,465,180 | 5,071,954 | 9,537,134 | 3,274,134 | 3,638,924 | 6,913,058 | 1,191,046 | 1,433,030 | 2,624,076 |
| 4 | 928000 | Regulatory Commission Expenses | 664,192 | 244,264 | 908,456 | 473,049 | 175,250 | 648,299 | 191,143 | 69,014 | 260,157 |
| 4 | 930000 | Miscellaneous General Expenses | 25,691 | 1,611,895 | 1,637,586 | 19,332 | 1,156,470 | 1,175,802 | 6,359 | 455,425 | 461,784 |
| 4 | 931000 | Rents | 0 | 125,684 | 125,684 | 0 | 90,173 | 90,173 | 0 | 35,511 | 35,511 |
| 4 | 935000 | Maintenance of General Plant | 857,436 | 3,247,469 | 4,104,905 | 749,877 | 2,329,929 | 3,079,806 | 107,559 | 917,540 | 1,025,099 |
| | TOTAL ADMIN & GEN OPERATING EXP | | 6,413,506 | 25,499,155 | 31,912,661 | 4,801,421 | 18,294,623 | 23,096,044 | 1,612,085 | 7,204,532 | 8,816,617 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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 | 1,734,285 | 4,733,359 | 6,467,644 | 1,588,650 | 3,395,996 | 4,984,646 | 145,635 | 1,337,363 | 1,482,998 |
| G-AMTX | Amortization Expense - General Plant - 303000 | 39,657 | 86,085 | 125,742 | 24,862 | 61,762 | 86,624 | 14,795 | 24,323 | 39,118 |
| G-AMTX | Amortization Expense - Misc IT Intangible Plant - 3 | 828,942 | 8,836,787 | 9,665,729 | 828,942 | 6,340,041 | 7,168,983 | 0 | 2,496,746 | 2,496,746 |
| G-AMTX | Amortization Expense-General Plant - 390200, 390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407230 | Tax Reform Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407302 | Amortization WA Excess Natural Gas Line Extensi | 2,134,643 | 0 | 2,134,643 | 2,134,643 | 0 | 2,134,643 | 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 | 938,767 | 0 | 938,767 | 938,767 | 0 | 938,767 | 0 | 0 | 0 |
| 99 407307 | Regulatory Debit - Existing Meters Deferral Amorti | 357,405 | 0 | 357,405 | 357,405 | 0 | 357,405 | 0 | 0 | 0 |
| 99 407311 | Regulatory Debit - AFUDC Amortization | 57,847 | 230,817 | 288,664 | 46,137 | 163,356 | 209,493 | 11,710 | 67,461 | 79,171 |
| 99 407314 | Regulatory Debit - FISERVE Amortization | 329,909 | 0 | 329,909 | 171,575 | 0 | 171,575 | 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 | 32,048 | 0 | 32,048 | 30,324 | 0 | 30,324 | 1,724 | 0 | 1,724 |
| 99 407407 | Reg. Credits-Amortization Depreciation Benefit | (645,770) | 0 | (645,770) | 0 | 0 | 0 | (645,770) | 0 | (645,770) |
| 99 407419 | Amortization AFUDC Equity Tax Credit | (696,580) | 0 | (696,580) | (353,442) | 0 | (353,442) | (343,138) | 0 | (343,138) |
| 99 407436 | Regulatory Deferral - AMI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407447 | Regulatory Deferral - COVID-19 | 409,564 | 0 | 409,564 | 409,564 | 0 | 409,564 | 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) |
| G-OTX | Taxes Other Than FIT--A&G | 601,179 | 944,642 | 1,545,821 | 440,072 | 677,743 | 1,117,815 | 161,107 | 266,899 | 428,006 |
| | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 3,729,412 | 14,831,690 | 18,561,102 | 4,886,130 | 10,638,898 | 15,525,028 | (1,156,718) | 4,192,792 | 3,036,074 |
| | TOTAL ADMIN & GENERAL EXPENSES | 10,142,918 | 40,330,845 | 50,473,763 | 9,687,551 | 28,933,521 | 38,621,072 | 455,367 | 11,397,324 | 11,852,691 |
| | TOTAL EXPENSES BEFORE FIT | 310,889,044 | 55,194,755 | 366,083,799 | 217,147,658 | 39,071,725 | 256,219,383 | 93,741,386 | 16,123,030 | 109,864,416 |
| | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 41,721,844 | | | 27,447,440 | | | 14,274,404 |
| G-FIT | FEDERAL INCOME TAX | | | (3,258,776) | | | (2,574,939) | | | (683,837) |
| G-FIT | DEFERRED FEDERAL INCOME TAX | | | (2,064,156) | | | (2,663,645) | | | 599,489 |
| G-FIT | AMORTIZED INVESTMENT TAX CREDIT | | | 0 | | | 0 | | | 0 |
| | GAS NET OPERATING INCOME (LOSS) | | | 47,044,776 | | | 32,686,024 | | | 14,358,752 |

ALLOCATION RATIOS:

| | | | | |
|----------|---------------------------------------|----------|---------|---------|
| G-ALL 1 | System Contract Demand | 100.000% | 68.450% | 31.550% |
| G-ALL 2 | Number of Customers - AMA | 100.000% | 65.505% | 34.495% |
| G-ALL 3 | Direct Distribution Operating Expense | 100.000% | 71.913% | 28.087% |
| 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 December 31, 2022 | |
| 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 | 220,996 | 526,750 | 747,746 | 220,996 | 377,922 | 598,918 | 0 | 148,828 | 148,828 |
| 4 | 495028 | Deferred Exchange Reservation | 5,625,000 | 0 | 5,625,000 | 3,729,094 | 0 | 3,729,094 | 1,895,906 | 0 | 1,895,906 |
| 4 | 495100 | Entitlement Penalties | 0 | 78,279 | 78,279 | 0 | 56,162 | 56,162 | 0 | 22,117 | 22,117 |
| 4 | 495280 | Other Gas Rev-Decoupling Mechanism | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 495311 | Contra Decoupling Deferral | 1,022,806 | 0 | 1,022,806 | 1,022,806 | 0 | 1,022,806 | 0 | 0 | 0 |
| 4 | 495328 | Residential Decoupling Deferral | (670,625) | 0 | (670,625) | (983,916) | 0 | (983,916) | 313,291 | 0 | 313,291 |
| 4 | 495329 | Amortization Res Decoupling Deferral | (2,281,800) | 0 | (2,281,800) | (2,782,531) | 0 | (2,782,531) | 500,731 | 0 | 500,731 |
| 4 | 495338 | Non-Res Decoupling Deferred Rev | 1,613,155 | 0 | 1,613,155 | 1,231,596 | 0 | 1,231,596 | 381,559 | 0 | 381,559 |
| 4 | 495339 | Amortization Non-Res Decoupling | (867,653) | 0 | (867,653) | (940,704) | 0 | (940,704) | 73,051 | 0 | 73,051 |
| 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 | 4,661,879 | 605,029 | 5,266,908 | 1,497,341 | 434,084 | 1,931,425 | 3,164,538 | 170,945 | 3,335,483 |

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 December 31, 2022 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------------|--------------------|-----------|--------------------|------------------------|-----------|--------------------|-------------------|-----------|-------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 6 | 804000 | Gas Purchases | 267,552,685 | 0 | 267,552,685 | 178,882,016 | 0 | 178,882,016 | 88,670,669 | 0 | 88,670,669 |
| 1 | 804001 | Pipeline Demand Costs | 20,968,341 | 0 | 20,968,341 | 14,325,082 | 0 | 14,325,082 | 6,643,259 | 0 | 6,643,259 |
| 1 | 804002 | Transport Variable Charges | 328,611 | 0 | 328,611 | 224,651 | 0 | 224,651 | 103,960 | 0 | 103,960 |
| 6 | 804010 | Gas Costs - Fixed Hedge | (42,336) | 0 | (42,336) | (33,575) | 0 | (33,575) | (8,761) | 0 | (8,761) |
| 6 | 804014 | GTI Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804017 | Transaction Fees | 465,594 | 0 | 465,594 | 308,500 | 0 | 308,500 | 157,094 | 0 | 157,094 |
| 6 | 804018 | Merchandise Processing Fee | 147,495 | 0 | 147,495 | 97,372 | 0 | 97,372 | 50,123 | 0 | 50,123 |
| 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 | (32,200,145) | 0 | (32,200,145) | (21,389,364) | 0 | (21,389,364) | (10,810,781) | 0 | (10,810,781) |
| 6 | 804700 | Gas Costs - Offsystem Bookout | 1,615,581 | 0 | 1,615,581 | 1,069,588 | 0 | 1,069,588 | 545,993 | 0 | 545,993 |
| 6 | 804711 | Gas Costs - Offsystem Bookout Offset | (1,615,581) | 0 | (1,615,581) | (1,069,588) | 0 | (1,069,588) | (545,993) | 0 | (545,993) |
| 6 | 804730 | Gas Costs - Intracompany LDC Gas | 6,182,964 | 0 | 6,182,964 | 4,106,967 | 0 | 4,106,967 | 2,075,997 | 0 | 2,075,997 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805110 | Gas Exp - Rate Amortizations | 14,190,568 | 0 | 14,190,568 | 9,044,911 | 0 | 9,044,911 | 5,145,657 | 0 | 5,145,657 |
| 99 | 805111 | Amortize ID Holdback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805120 | Gas Expense - Rate Deferrals | (42,371,857) | 0 | (42,371,857) | (30,218,763) | 0 | (30,218,763) | (12,153,094) | 0 | (12,153,094) |
| | | TOTAL PURCHASED GAS COSTS | 235,221,920 | 0 | 235,221,920 | 155,347,797 | 0 | 155,347,797 | 79,874,123 | 0 | 79,874,123 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 68.450% | 31.550% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 67.028% | 32.972% |
| 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 December 31, 2022 | |
| 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 | 124,934 | 96,078 | 221,012 | 74,794 | 62,936 | 137,730 | 50,140 | 33,142 | 83,282 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 13,348,423 | 0 | 13,348,423 | 11,140,718 | 0 | 11,140,718 | 2,207,705 | 0 | 2,207,705 |
| 99 | 908610 | Limited Income Tax Refund Program | 127,185 | 0 | 127,185 | 127,185 | 0 | 127,185 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbilled | 751,815 | 0 | 751,815 | 488,020 | 0 | 488,020 | 263,795 | 0 | 263,795 |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Account 908 | | | 14,352,357 | 96,078 | 14,448,435 | 11,830,717 | 62,936 | 11,893,653 | 2,521,640 | 33,142 | 2,554,782 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers - AMA | 100.000% | 65.505% | 34.495% |
| 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 December 31, 2022 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|-------------|-------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 54.87% | 54.87% |
| 2 | Cost of Debt | | 4.656% | 4.659% |
| | Total Cost of Debt | | 2.555% | 2.556% |
| | Total Weighted Cost | | 2.555% | 2.556% |
| G-APL | Net Rate Base | 701,478,304 | 500,209,021 | 201,269,283 |
| | Interest Deduction for FIT Calculation | 17,924,783 | 12,780,340 | 5,144,443 |
| 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 December 31, 2022 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|--------------------|--|--------------|--------------|--------------|
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 407,805,643 | 283,666,823 | 124,138,820 |
| G-OPS | Operating & Maintenance Expense | 301,618,838 | 204,839,685 | 96,779,153 |
| G-OPS | Book Deprec/Amort and Reg Amortizations | 40,391,897 | 30,669,953 | 9,721,944 |
| G-OTX | Taxes Other than FIT | 24,073,064 | 20,709,745 | 3,363,319 |
| | Net Operating Income Before FIT | 41,721,844 | 27,447,440 | 14,274,404 |
| G-INT | Less: Interest Expense | 17,924,783 | 12,780,340 | 5,144,443 |
| G-OTX | Less: Idaho ITC Deferral & Amortization | 18 | 0 | 18 |
| G-SCM | Schedule M Adjustments | (39,315,058) | (26,928,713) | (12,386,345) |
| | Taxable Net Operating Income | (15,517,979) | (12,261,613) | (3,256,366) |
| | Tax Rate | 21.00% | 21.00% | 21.00% |
| | Federal Income Tax | (3,258,776) | (2,574,939) | (683,837) |
| G-DTE | Deferred FIT | 6,285,468 | 4,602,071 | 1,683,397 |
| G-DTE | Customer Tax Credit Amortization | (8,349,624) | (7,265,716) | (1,083,908) |
| 99 411400 | Amortized Investment Tax Credit | 0 | 0 | 0 |
| | Total FIT/Deferred FIT & ITC | (5,322,932) | (5,238,584) | (84,348) |
| ALLOCATION RATIOS: | | | | |
| G-ALL 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | | |
|---|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| GAS SCHEDULE M ADJUSTMENTS | | G-SCM-12A |
| For Twelve Months Ended December 31, 2022 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------------------------|---------|--|--------------------|---------------------|---------------------|------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 | Book Depreciation & Amortization | 25,193,954 | 14,441,777 | 39,635,731 | 18,168,304 | 10,334,689 | 28,502,993 | 7,025,650 | 4,107,088 | 11,132,738 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 1,831,645 | 1,831,645 | 0 | 1,296,310 | 1,296,310 | 0 | 535,335 | 535,335 |
| 12 | 997002 | Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997005 | FAS106 Current Retiree Medical Accrual | 0 | 370,867 | 370,867 | 0 | 262,474 | 262,474 | 0 | 108,393 | 108,393 |
| 99 | 997010 | Deferred Gas Credit and Refunds | (28,181,289) | 0 | (28,181,289) | (21,173,852) | 0 | (21,173,852) | (7,007,437) | 0 | (7,007,437) |
| 12 | 997016 | Redemption Expense Amortization | 0 | 45,291 | 45,291 | 0 | 32,054 | 32,054 | 0 | 13,237 | 13,237 |
| 99 | 997018 | DSM Tariff Rider | 290,889 | 0 | 290,889 | 47,677 | 0 | 47,677 | 243,212 | 0 | 243,212 |
| 12 | 997020 | FAS87 Current Pension Accrual | 0 | (254,190) | (254,190) | 0 | (179,898) | (179,898) | 0 | (74,292) | (74,292) |
| 12 | 997027 | Customer Uncollectibles | 132,136 | (925,677) | (793,541) | (103,182) | (655,129) | (758,311) | 235,318 | (270,548) | (35,230) |
| 99 | 997031 | Decoupling Mechanism | 1,184,116 | 0 | 1,184,116 | 2,452,749 | 0 | 2,452,749 | (1,268,633) | 0 | (1,268,633) |
| 12 | 997032 | Interest Rate Swaps | 0 | (2,247,452) | (2,247,452) | 0 | (1,590,589) | (1,590,589) | 0 | (656,863) | (656,863) |
| 12 | 997035 | Leases | 0 | 19,799 | 19,799 | 0 | 14,205 | 14,205 | 0 | 5,594 | 5,594 |
| 12 | 997048 | AFUDC | 0 | (285,732) | (285,732) | 0 | (202,221) | (202,221) | 0 | (83,511) | (83,511) |
| 12 | 997049 | Tax Depreciation | 0 | (38,323,266) | (38,323,266) | 0 | (27,122,525) | (27,122,525) | 0 | (11,200,741) | (11,200,741) |
| 12 | 997055 | Deferred Gas Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 | Amortization of Unbilled Revenue Add-Ins | 751,815 | 0 | 751,815 | 488,020 | 0 | 488,020 | 263,795 | 0 | 263,795 |
| 12 | 997080 | Book Transportation Depreciation | 0 | 7,493,618 | 7,493,618 | 0 | 5,303,458 | 5,303,458 | 0 | 2,190,160 | 2,190,160 |
| 12 | 997081 | Deferred Compensation | 0 | (10,046) | (10,046) | 0 | (7,110) | (7,110) | 0 | (2,936) | (2,936) |
| 4 | 997082 | Meal Disallowances | 0 | 59,085 | 59,085 | 0 | 42,391 | 42,391 | 0 | 16,694 | 16,694 |
| 12 | 997083 | Paid Time Off | 0 | 166,491 | 166,491 | 0 | 117,831 | 117,831 | 0 | 48,660 | 48,660 |
| 12 | 997084 | Customer Uncollectibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997098 | Provision for Rate Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997101 | Repairs 481 (a) | 0 | (5,953,157) | (5,953,157) | 0 | (4,213,228) | (4,213,228) | 0 | (1,739,929) | (1,739,929) |
| 99 | 997105 | WA Nat Gas Line Extension | 2,134,643 | 0 | 2,134,643 | 2,134,643 | 0 | 2,134,643 | 0 | 0 | 0 |
| 99 | 997107 | MDM System | (2,810,915) | 0 | (2,810,915) | (2,810,915) | 0 | (2,810,915) | 0 | 0 | 0 |
| 99 | 997108 | Provision for Rate Refund-Tax Reform | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997109 | Tax Reform Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997110 | FISERVE | 329,909 | 160,139 | 490,048 | 171,575 | 113,335 | 284,910 | 158,334 | 46,804 | 205,138 |
| 12 | 997111 | Capitalized Transportation | 0 | (45,750) | (45,750) | 0 | (32,379) | (32,379) | 0 | (13,371) | (13,371) |
| 12 | 997114 | AFUDC Debt CWIP | 0 | (457,758) | (457,758) | 0 | (323,969) | (323,969) | 0 | (133,789) | (133,789) |
| 12 | 997115 | AFUDC Equity DFIR Deferral | (696,580) | 0 | (696,580) | (353,442) | 0 | (353,442) | (343,138) | 0 | (343,138) |
| 12 | 997118 | Depreciation Study Deferral | (645,770) | 0 | (645,770) | 0 | 0 | 0 | (645,770) | 0 | (645,770) |
| 12 | 997119 | AFUDC Tax CPI | 0 | 1,790,623 | 1,790,623 | 0 | 1,267,278 | 1,267,278 | 0 | 523,345 | 523,345 |
| 12 | 997120 | Transportation Tax Disallowance | 0 | 19,306 | 19,306 | 0 | 13,663 | 13,663 | 0 | 5,643 | 5,643 |
| 12 | 997125 | COVID-19 | 409,564 | 0 | 409,564 | 409,564 | 0 | 409,564 | 0 | 0 | 0 |
| 12 | 997126 | Prepaid Expenses | 0 | (191,926) | (191,926) | 0 | (135,832) | (135,832) | 0 | (56,094) | (56,094) |
| 12 | 997127 | CARES Act SS Deferral | 0 | (415,465) | (415,465) | 0 | (294,037) | (294,037) | 0 | (121,428) | (121,428) |
| 12 | 997128 | Meters Expensed | 0 | (6,995,752) | (6,995,752) | 0 | (4,951,104) | (4,951,104) | 0 | (2,044,648) | (2,044,648) |
| 12 | 997129 | Mixed Service Costs (IDD#5) | 0 | (7,700,000) | (7,700,000) | 0 | (5,449,521) | (5,449,521) | 0 | (2,250,479) | (2,250,479) |
| TOTAL SCHEDULE M ADJUSTMENTS | | | (1,907,528) | (37,407,530) | (39,315,058) | (568,859) | (26,359,854) | (26,928,713) | (1,338,669) | (11,047,676) | (12,386,345) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 1 | Contract System Demand | 100.000% | 68.450% | 31.550% |
| G-ALL | 2 | Number of Customers - AMA | 100.000% | 65.505% | 34.495% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 71.746% | 28.254% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 67.028% | 32.972% |
| G-ALL | 11 | Book Depreciation | 100.000% | 71.194% | 28.806% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.773% | 29.227% |
| 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 December 31, 2022 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|--|--------------------|--------------------|--------------------|
| 12 | 410100 | Deferred Federal Income Tax Expense - Allocated | 676,442 | 478,738 | 197,704 |
| 99 | 410100 | Deferred Federal Income Tax Exp | 6,830,980 | 4,885,334 | 1,945,646 |
| | | SUBTOTAL | 7,507,422 | 5,364,072 | 2,143,350 |
| 12 | 411100 | Deferred Federal Income Tax Expense - Allocated | (1,651,849) | (1,169,063) | (482,786) |
| 99 | 411100 | Deferred Federal Income Tax Exp | (1,509,522) | (950,530) | (558,992) |
| | | SUBTOTAL | (3,161,371) | (2,119,593) | (1,041,778) |
| 12 | 410193 | Deferred Federal Income Tax Expense - Allocated | 0 | 0 | 0 |
| 99 | 410193 | Deferred Federal Income Tax Exp | 1,939,417 | 1,357,592 | 581,825 |
| | | SUBTOTAL | 1,939,417 | 1,357,592 | 581,825 |
| | | Total Deferred Federal Income Tax Expense | 6,285,468 | 4,602,071 | 1,683,397 |
| 99 | 411193 | Customer Tax Credit Amortization | (8,349,624) | (7,265,716) | (1,083,908) |
| | | SUBTOTAL | (8,349,624) | (7,265,716) | (1,083,908) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.773% | 29.227% |
| 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 December 31, 2022 | |
| 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 | 308,739 | 308,739 | 0 | 211,332 | 211,332 | 0 | 97,407 | 97,407 |
| | | TOTAL UNDERGROUND STORAGE TAX | 0 | 308,739 | 308,739 | 0 | 211,332 | 211,332 | 0 | 97,407 | 97,407 |
| | | DISTRIBUTION | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 8,295,586 | 0 | 8,295,586 | 8,295,586 | 0 | 8,295,586 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 9,077,204 | 0 | 9,077,204 | 7,537,944 | 0 | 7,537,944 | 1,539,260 | 0 | 1,539,260 |
| 99 | 408130 | Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408160 | Miscellaneous State or Local Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408170 | R&P Property Tax - Distribution | 4,858,596 | 0 | 4,858,596 | 3,546,995 | 0 | 3,546,995 | 1,311,601 | 0 | 1,311,601 |
| 99 | 409100 | State Income Tax | (12,900) | 0 | (12,900) | 73 | 0 | 73 | (12,973) | 0 | (12,973) |
| 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 | (5,053) | 0 | (5,053) | 0 | 0 | 0 | (5,053) | 0 | (5,053) |
| | | TOTAL DISTRIBUTION TAX | 22,218,504 | 0 | 22,218,504 | 19,380,598 | 0 | 19,380,598 | 2,837,906 | 0 | 2,837,906 |
| | | ADMINISTRATIVE & GENERAL | | | | | | | | | |
| 99 | 408115 | Payroll Taxes | 601,179 | 944,642 | 1,545,821 | 440,072 | 677,743 | 1,117,815 | 161,107 | 266,899 | 428,006 |
| | | TOTAL A&G TAX | 601,179 | 944,642 | 1,545,821 | 440,072 | 677,743 | 1,117,815 | 161,107 | 266,899 | 428,006 |
| | | TOTAL TAXES OTHER THAN FIT | 22,819,683 | 1,253,381 | 24,073,064 | 19,820,670 | 889,075 | 20,709,745 | 2,999,013 | 364,306 | 3,363,319 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 68.450% | 31.550% |
|-------|---|------------------------|----------|---------|---------|

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2022
 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 | 1,302,003 | 3,096,114 | 1,022,594 | 934,135 | 1,956,729 | 771,517 | 367,868 | 1,139,385 |
| 4 | 3031XX | Misc Intangible IT Plant (3031XX) | 4,185,817 | 58,703,761 | 62,889,578 | 4,185,817 | 42,117,600 | 46,303,417 | 0 | 16,586,161 | 16,586,161 |
| TOTAL INTANGIBLE PLANT | | | 5,979,928 | 60,005,764 | 65,985,692 | 5,208,411 | 43,051,735 | 48,260,146 | 771,517 | 16,954,029 | 17,725,546 |
| 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 | 2,620,826 | 2,620,826 | 0 | 1,793,955 | 1,793,955 | 0 | 826,871 | 826,871 |
| 1 | 352XXX | Wells | 0 | 23,241,959 | 23,241,959 | 0 | 15,909,121 | 15,909,121 | 0 | 7,332,838 | 7,332,838 |
| 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 | 15,136,589 | 15,136,589 | 0 | 10,360,995 | 10,360,995 | 0 | 4,775,594 | 4,775,594 |
| 1 | 355000 | Measuring & Regulating Equipment | 0 | 1,745,189 | 1,745,189 | 0 | 1,194,582 | 1,194,582 | 0 | 550,607 | 550,607 |
| 1 | 356000 | Purification Equipment | 0 | 545,143 | 545,143 | 0 | 373,150 | 373,150 | 0 | 171,993 | 171,993 |
| 1 | 357000 | Other Equipment | 0 | 2,759,062 | 2,759,062 | 0 | 1,888,578 | 1,888,578 | 0 | 870,484 | 870,484 |
| TOTAL UNDERGROUND STORAGE PLANT | | | 0 | 49,399,560 | 49,399,560 | 0 | 33,840,784 | 33,840,784 | 0 | 15,558,776 | 15,558,776 |
| 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 | 678,129 | 0 | 678,129 | 500,383 | 0 | 500,383 | 177,746 | 0 | 177,746 |
| 6 | 375000 | Structures & Improvements | 1,572,840 | 0 | 1,572,840 | 923,345 | 0 | 923,345 | 649,495 | 0 | 649,495 |
| 6 | 376000 | Mains | 450,783,564 | 2,518,937 | 453,302,501 | 302,240,968 | 1,688,393 | 303,929,361 | 148,542,596 | 830,544 | 149,373,140 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 7,313,814 | 0 | 7,313,814 | 4,662,335 | 0 | 4,662,335 | 2,651,479 | 0 | 2,651,479 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 6,695,241 | 0 | 6,695,241 | 1,936,333 | 0 | 1,936,333 | 4,758,908 | 0 | 4,758,908 |
| 6 | 380000 | Services | 330,384,447 | 0 | 330,384,447 | 227,159,094 | 0 | 227,159,094 | 103,225,353 | 0 | 103,225,353 |
| 6 | 381XXX | Meters | 114,112,062 | 0 | 114,112,062 | 82,000,026 | 0 | 82,000,026 | 32,112,036 | 0 | 32,112,036 |
| 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 | 4,054,481 | 0 | 4,054,481 | 2,997,716 | 0 | 2,997,716 | 1,056,765 | 0 | 1,056,765 |
| 6 | 387000 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DISTRIBUTION PLANT | | | 915,683,173 | 2,518,937 | 918,202,110 | 622,484,125 | 1,688,393 | 624,172,518 | 293,199,048 | 830,544 | 294,029,592 |
| GENERAL PLANT | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 3,366,653 | 2,563,028 | 5,929,681 | 3,269,056 | 1,838,870 | 5,107,926 | 97,597 | 724,158 | 821,755 |
| 4 | 390XXX | Structures & Improvements | 29,502,231 | 28,500,844 | 58,003,075 | 27,762,183 | 20,448,216 | 48,210,399 | 1,740,048 | 8,052,628 | 9,792,676 |
| 4 | 391XXX | Office Furniture & Equipment | 1,401,083 | 14,658,746 | 16,059,829 | 1,398,877 | 10,517,064 | 11,915,941 | 2,206 | 4,141,682 | 4,143,888 |
| 4 | 392XXX | Transportation Equipment | 14,041,817 | 5,069,991 | 19,111,808 | 10,482,879 | 3,637,516 | 14,120,395 | 3,558,938 | 1,432,475 | 4,991,413 |
| 4 | 393000 | Stores Equipment | 380,153 | 1,046,294 | 1,426,447 | 324,047 | 750,674 | 1,074,721 | 56,106 | 295,620 | 351,726 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 3,239,638 | 7,727,330 | 10,966,968 | 2,623,504 | 5,544,050 | 8,167,554 | 616,134 | 2,183,280 | 2,799,414 |
| 4 | 395XXX | Laboratory Equipment | 106,253 | 556,266 | 662,519 | 106,253 | 399,099 | 505,352 | 0 | 157,167 | 157,167 |
| 4 | 396XXX | Power Operated Equipment | 3,506,161 | 1,068,655 | 4,574,816 | 2,581,299 | 766,717 | 3,348,016 | 924,862 | 301,938 | 1,226,800 |
| 4 | 397XXX | Communications Equipment | 4,642,315 | 18,507,308 | 23,149,623 | 3,523,853 | 13,278,253 | 16,802,106 | 1,118,462 | 5,229,055 | 6,347,517 |
| 4 | 398000 | Miscellaneous Equipment | 1,914 | 147,328 | 149,242 | 0 | 105,702 | 105,702 | 1,914 | 41,626 | 43,540 |
| TOTAL GENERAL PLANT | | | 60,188,218 | 79,845,790 | 140,034,008 | 52,071,951 | 57,286,161 | 109,358,112 | 8,116,267 | 22,559,629 | 30,675,896 |

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|---------------|---------------|------------------------|--------------|---------------|-------------------|--------------|---------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | TOTAL PLANT IN SERVICE | 981,851,319 | 191,770,051 | 1,173,621,370 | 679,764,487 | 135,867,073 | 815,631,560 | 302,086,832 | 55,902,978 | 357,989,810 |
| | | ACCUMULATED DEPRECIATION | | | | | | | | | |
| G-ADEP | | Underground Storage | 0 | (18,841,356) | (18,841,356) | 0 | (12,896,908) | (12,896,908) | 0 | (5,944,448) | (5,944,448) |
| G-ADEP | | Distribution Plant | (278,106,620) | (1,994,787) | (280,101,407) | (179,627,585) | (1,337,066) | (180,964,651) | (98,479,035) | (657,721) | (99,136,756) |
| G-ADEP | | General Plant | (18,457,052) | (26,633,336) | (45,090,388) | (14,369,552) | (19,108,354) | (33,477,906) | (4,087,500) | (7,524,982) | (11,612,482) |
| | | TOTAL ACCUMULATED DEPRECIATION | (296,563,672) | (47,469,479) | (344,033,151) | (193,997,137) | (33,342,328) | (227,339,465) | (102,566,535) | (14,127,151) | (116,693,686) |
| | | ACCUMULATED AMORTIZATION | | | | | | | | | |
| G-AAMT | | General Plant - 303000 | (455,822) | (1,008,056) | (1,463,878) | (303,170) | (723,240) | (1,026,410) | (152,652) | (284,816) | (437,468) |
| G-AAMT | | Misc IT Intangible Plant - 3031XX | (3,055,114) | (28,864,084) | (31,919,198) | (3,055,114) | (20,708,825) | (23,763,939) | 0 | (8,155,259) | (8,155,259) |
| G-AAMT | | Underground Storage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G-AAMT | | General Plant - 390200, 396200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCUMULATED AMORTIZATION | (3,510,936) | (29,872,140) | (33,383,076) | (3,358,284) | (21,432,065) | (24,790,349) | (152,652) | (8,440,075) | (8,592,727) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (300,074,608) | (77,341,619) | (377,416,227) | (197,355,421) | (54,774,393) | (252,129,814) | (102,719,187) | (22,567,226) | (125,286,413) |
| | | NET GAS UTILITY PLANT before DFIT | 681,776,711 | 114,428,432 | 796,205,143 | 482,409,066 | 81,092,680 | 563,501,746 | 199,367,645 | 33,335,752 | 232,703,397 |
| | | ACCUMULATED DFIT | | | | | | | | | |
| 12 | 282900 | ADFIT - Gas Plant In Service | 0 | (103,176,070) | (103,176,070) | 0 | (73,020,800) | (73,020,800) | 0 | (30,155,270) | (30,155,270) |
| 4, 12 | 282900 | ADFIT - Common Plant (282900 from C-DT: | 0 | (15,569,835) | (15,569,835) | 0 | (11,168,908) | (11,168,908) | 0 | (4,400,927) | (4,400,927) |
| 4 | 282919 | ADFIT - Common Plant (282919 from C-DT: | 0 | (861,074) | (861,074) | 0 | (617,786) | (617,786) | 0 | (243,288) | (243,288) |
| 4 | 283750 | ADFIT - Common Plant (283750 from C-DT: | 0 | 80,917 | 80,917 | 0 | 58,055 | 58,055 | 0 | 22,862 | 22,862 |
| 12 | 283850 | ADFIT - Gas portion of Bond Redemptions | 0 | (274,379) | (274,379) | 0 | (194,186) | (194,186) | 0 | (80,193) | (80,193) |
| | | TOTAL ACCUMULATED DFIT | 0 | (119,800,441) | (119,800,441) | 0 | (84,943,625) | (84,943,625) | 0 | (34,856,816) | (34,856,816) |
| | | NET GAS UTILITY PLANT | 681,776,711 | (5,372,009) | 676,404,702 | 482,409,066 | (3,850,945) | 478,558,121 | 199,367,645 | (1,521,064) | 197,846,581 |

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% | 67.028% | 32.972% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.773% | 29.227% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT | G-APL-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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 | 681,776,711 | (5,372,009) | 676,404,702 | 482,409,066 | (3,850,945) | 478,558,121 | 199,367,645 | (1,521,064) | 197,846,581 |
| | | 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 | 1,299,404 | 2,117,434 | 3,416,838 | 805,099 | 1,519,174 | 2,324,273 | 494,305 | 598,260 | 1,092,565 |
| 4 | 182318 | Accumulated Amortization - AFUDC | (259,472) | (839,488) | (1,098,960) | (189,684) | (602,309) | (791,993) | (69,788) | (237,179) | (306,967) |
| 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 | 22,761,569 | 22,761,569 | 0 | 15,580,294 | 15,580,294 | 0 | 7,181,275 | 7,181,275 |
| 1 | 164115 | Gas Inventory--Clay Basin | 0 | 73,194 | 73,194 | 0 | 52,514 | 52,514 | 0 | 20,680 | 20,680 |
| 99 | 182331 | Regulatory Asset-Deferred Pre-AMI Meters/ERTs | 3,571,297 | 0 | 3,571,297 | 3,571,297 | 0 | 3,571,297 | 0 | 0 | 0 |
| 99 | 182337 | Regulatory Asset-Deferred AMI Costs | 8,521,099 | 0 | 8,521,099 | 8,521,099 | 0 | 8,521,099 | 0 | 0 | 0 |
| 99 | 283436 | ADFIT-Deferred AMI Costs | (1,712,852) | 0 | (1,712,852) | (1,712,852) | 0 | (1,712,852) | 0 | 0 | 0 |
| 4 | 252000 | Customer Advances | (1,158) | 0 | (1,158) | (1,158) | 0 | (1,158) | 0 | 0 | 0 |
| 99 | 254393 | Regulatory Liability-Customer Tax Credit | (33,666,855) | 0 | (33,666,855) | (22,219,280) | 0 | (22,219,280) | (11,447,575) | 0 | (11,447,575) |
| 99 | 190393 | ADFIT-Customer Tax Credit | 7,070,040 | 0 | 7,070,040 | 4,666,049 | 0 | 4,666,049 | 2,403,991 | 0 | 2,403,991 |
| 99 | 235199 | Customer Deposits | (1,046) | 0 | (1,046) | (1,046) | 0 | (1,046) | 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 | 5,395,706 | 0 | 5,395,706 | 5,395,706 | 0 | 5,395,706 | 0 | 0 | 0 |
| 99 | 283302 | ADFIT - WA Excess Nat Gas Line Extension | (1,133,098) | 0 | (1,133,098) | (1,133,098) | 0 | (1,133,098) | 0 | 0 | 0 |
| C-WKC | | Working Capital | 6,146,764 | 0 | 6,146,764 | 3,476,182 | 0 | 3,476,182 | 2,670,582 | 0 | 2,670,582 |
| 99 | 186710 | DSM Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL OTHER ADJUSTMENTS | (4,770,171) | 29,843,773 | 25,073,602 | 1,178,314 | 20,472,586 | 21,650,900 | (5,948,485) | 9,371,187 | 3,422,702 |
| | | NET RATE BASE | 677,006,540 | 24,471,764 | 701,478,304 | 483,587,380 | 16,621,641 | 500,209,021 | 193,419,160 | 7,850,123 | 201,269,283 |

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 December 31, 2022 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--------------------------------------|--------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| Steam (ED-AN) | 3,492,589 | 3,492,589 | | | | | | | | | | | | |
| Steam (ED-ID) | 4,310,235 | 4,310,235 | | | | | | | | | | | | |
| Steam (ED-WA) | 11,712,402 | 11,712,402 | | | | | | | | | | | | |
| Hydro (ED-AN) | 15,890,416 | 15,890,416 | | | | | | | | | | | | |
| Other (ED-AN) | 10,979,659 | 10,979,659 | | | | | | | | | | | | |
| Total Electric Production | 46,385,301 | 46,385,301 | | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | | |
| ED-AN | 18,959,213 | 18,959,213 | | | | | | | | | | | | |
| ED-ID | 275,237 | 275,237 | | | | | | | | | | | | |
| ED-WA | 519,302 | 519,302 | | | | | | | | | | | | |
| Total Electric Transmission | 19,753,752 | 19,753,752 | | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | | |
| ED-AN | 85,394 | 85,394 | | | | | | | | | | | | |
| ED-ID | 19,443,088 | 19,443,088 | | | | | | | | | | | | |
| ED-WA | 37,177,113 | 37,177,113 | | | | | | | | | | | | |
| Total Electric Distribution | 56,705,595 | 56,705,595 | | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| 1 GD-AN | 728,115 | | 728,115 | | | 728,115 | 728,115 | | 498,395 | 498,395 | | 229,720 | 229,720 | |
| GD-OR | 125,991 | | | 125,991 | | | | | | | | | | |
| Total Gas Underground Storage | 854,106 | | 728,115 | 125,991 | | 728,115 | 728,115 | | 498,395 | 498,395 | | 229,720 | 229,720 | |
| Gas Distribution | | | | | | | | | | | | | | |
| 6 GD-AN | 57,431 | | 57,431 | | | 57,431 | 57,431 | | 38,495 | 38,495 | | 18,936 | 18,936 | |
| GD-ID | 6,865,220 | | 6,865,220 | | | 6,865,220 | 6,865,220 | | | | 6,865,220 | | 6,865,220 | |
| GD-WA | 15,725,850 | | 15,725,850 | | | 15,725,850 | 15,725,850 | 15,725,850 | | 15,725,850 | | | | |
| GD-OR | 10,313,159 | | | 10,313,159 | | | | | | | | | | |
| Total Gas Distribution | 32,961,660 | | 22,648,501 | 10,313,159 | | 22,591,070 | 22,648,501 | 15,725,850 | 38,495 | 15,764,345 | 6,865,220 | 18,936 | 6,884,156 | |
| General Plant | | | | | | | | | | | | | | |
| ED-AN | 2,978,024 | 2,978,024 | | | | | | | | | | | | |
| ED-ID | 512,375 | 512,375 | | | | | | | | | | | | |
| ED-WA | 1,247,370 | 1,247,370 | | | | | | | | | | | | |
| 7.4 CD-AA | 21,251,288 | 15,023,598 | 4,298,711 | 1,928,979 | | 4,298,711 | 4,298,711 | | 3,084,153 | 3,084,153 | | 1,214,558 | 1,214,558 | |
| 9.4 CD-AN | 649,950 | 504,868 | 145,082 | | | 145,082 | 145,082 | | 104,091 | 104,091 | | 40,991 | 40,991 | |
| 9 CD-ID | 476,118 | 369,839 | 106,279 | | | 106,279 | 106,279 | | | | 106,279 | | 106,279 | |
| 9 CD-WA | 2,238,356 | 1,738,710 | 499,646 | | | 499,646 | 499,646 | 499,646 | | 499,646 | | | | |
| 8.4 GD-AA | 375,348 | | 257,999 | 117,349 | | 257,999 | 257,999 | | 185,104 | 185,104 | | 72,895 | 72,895 | |
| 4 GD-AN | 31,567 | | 31,567 | | | 31,567 | 31,567 | | 22,648 | 22,648 | | 8,919 | 8,919 | |
| GD-ID | 39,356 | | 39,356 | | | 39,356 | 39,356 | | | | 39,356 | | 39,356 | |
| GD-WA | 1,089,004 | | 1,089,004 | | | 1,089,004 | 1,089,004 | 1,089,004 | | 1,089,004 | | | | |
| GD-OR | 209,634 | | | 209,634 | | | | | | | | | | |
| Total General Plant | 31,098,390 | 22,374,784 | 6,467,644 | 2,255,962 | | 1,734,285 | 4,733,359 | 6,467,644 | 1,588,650 | 3,395,996 | 4,984,646 | 145,635 | 1,337,363 | 1,482,998 |
| Total Depreciation Expense | 187,758,804 | 145,219,432 | 29,844,260 | 12,695,112 | | 24,325,355 | 5,518,905 | 29,844,260 | 17,314,500 | 3,932,886 | 21,247,386 | 7,010,855 | 1,586,019 | 8,596,874 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.695% | 20.228% | 9.077% | 1 System Contract Demand | 68.450% | 31.550% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 68.736% | 31.264% | 4 Jurisdictional 4-Factor Ratio | 71.746% | 28.254% |
| 9 Elec/Gas North 4-Factor | 77.679% | 22.321% | 0.000% | 6 Actual Therms Purchased | 67.028% | 32.972% |

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
G-AMTX-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 | 918,400 | 918,400 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-AN | 259,322 | 259,322 | | | | | | | | | | | | |
| Total Production/Transmission | | 1,177,722 | 1,177,722 | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | 108,214 | 108,214 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-WA | 5,866 | 5,866 | | | | | | | | | | | | |
| Total Distribution | | 114,080 | 114,080 | | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 414,833 | 293,266 | 83,913 | 37,654 | | 83,913 | 83,913 | | 60,204 | 60,204 | | 23,709 | 23,709 | |
| 9,4 | CD-AN | 9,729 | 7,557 | 2,172 | | | 2,172 | 2,172 | | 1,558 | 1,558 | | 614 | 614 | |
| | 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 | 8,065 | | | 8,065 | | | | | | | | | | |
| Total General Plant - 303000 | | 472,284 | 300,823 | 125,742 | 45,719 | | 39,657 | 86,085 | 125,742 | 24,862 | 61,762 | 86,624 | 14,795 | 24,323 | 39,118 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 43,253,671 | 30,578,183 | 8,749,352 | 3,926,136 | | 8,749,352 | 8,749,352 | | 6,277,310 | 6,277,310 | | 2,472,042 | 2,472,042 | |
| 9,4 | CD-AN | 120,097 | 93,289 | 26,808 | | | 26,808 | 26,808 | | 19,234 | 19,234 | | 7,574 | 7,574 | |
| 9,4 | CD-ID | 0 | 0 | 0 | | | 0 | 0 | | | | 0 | | 0 | |
| 9,4 | CD-WA | 3,713,566 | 2,884,624 | 828,942 | | | 828,942 | 828,942 | 828,942 | | 828,942 | | | 0 | |
| | ED-AN | 6,094,340 | 6,094,340 | | | | | | | | | | | | |
| | ED-ID | 0 | 0 | | | | | | | | | | | | |
| | ED-WA | 996,013 | 996,013 | | | | | | | | | | | | |
| 8,4 | GD-AA | 88,203 | | 60,627 | 27,576 | | 60,627 | 60,627 | | 43,497 | 43,497 | | 17,130 | 17,130 | |
| 4 | GD-AN | 0 | | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| | GD-OR | 15,510 | | | 15,510 | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | | 54,281,400 | 40,646,449 | 9,665,729 | 3,969,222 | | 828,942 | 8,836,787 | 9,665,729 | 828,942 | 6,340,041 | 7,168,983 | 0 | 2,496,746 | 2,496,746 |
| 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 | | 56,467,917 | 42,661,505 | 9,791,471 | 4,014,941 | | 868,599 | 8,922,872 | 9,791,471 | 853,804 | 6,401,803 | 7,255,607 | 14,795 | 2,521,069 | 2,535,864 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|-------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.695% | 20.228% | 9.077% | 1 System Contract Demand | 68.450% | 31.550% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 68.736% | 31.264% | 4 Jurisdictional 4-Factor Rat | 71.746% | 28.254% |
| 9 Elec/Gas North 4-Factor | 77.679% | 22.321% | 0.000% | | | |

| | |
|---|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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) | (76,220,169) | (76,220,169) | | | | | | | | | | | | |
| Steam (ED-ID) | (94,102,001) | (94,102,001) | | | | | | | | | | | | |
| Steam (ED-WA) | (181,157,609) | (181,157,609) | | | | | | | | | | | | |
| Hydro (ED-AN) | (180,967,826) | (180,967,826) | | | | | | | | | | | | |
| Other (ED-AN) | (164,135,070) | (164,135,070) | | | | | | | | | | | | |
| Total Electric Production | (696,582,675) | (696,582,675) | | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | | |
| ED-AN | (232,986,778) | (232,986,778) | | | | | | | | | | | | |
| ED-ID | (10,463,206) | (10,463,206) | | | | | | | | | | | | |
| ED-WA | (16,466,842) | (16,466,842) | | | | | | | | | | | | |
| Total Electric Transmission | (259,916,826) | (259,916,826) | | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | | |
| ED-AN | (452,894) | (452,894) | | | | | | | | | | | | |
| ED-ID | (269,437,151) | (269,437,151) | | | | | | | | | | | | |
| ED-WA | (441,654,750) | (441,654,750) | | | | | | | | | | | | |
| Total Electric Distribution | (711,544,795) | (711,544,795) | | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| 1 GD-AN | (18,841,356) | | (18,841,356) | | | (18,841,356) | (18,841,356) | | (12,896,908) | (12,896,908) | | (5,944,448) | (5,944,448) | |
| GD-OR | (1,579,953) | | | (1,579,953) | | | | | | | | | | |
| Total Gas Underground Storage | (20,421,309) | | (18,841,356) | (1,579,953) | | (18,841,356) | (18,841,356) | | (12,896,908) | (12,896,908) | | (5,944,448) | (5,944,448) | |
| Gas Distribution | | | | | | | | | | | | | | |
| 6 GD-AN | (1,994,787) | | (1,994,787) | | | (1,994,787) | (1,994,787) | | (1,337,066) | (1,337,066) | | (657,721) | (657,721) | |
| GD-ID | (98,479,035) | | (98,479,035) | | | (98,479,035) | (98,479,035) | | | | (98,479,035) | | (98,479,035) | |
| GD-WA | (179,627,585) | | (179,627,585) | | | (179,627,585) | (179,627,585) | | | | | | | |
| GD-OR | (135,897,150) | | | (135,897,150) | | | | | | | | | | |
| Total Gas Distribution | (415,998,557) | | (280,101,407) | (135,897,150) | | (278,106,620) | (1,994,787) | (280,101,407) | (179,627,585) | (1,337,066) | (180,964,651) | (98,479,035) | (657,721) | (99,136,756) |
| General Plant | | | | | | | | | | | | | | |
| ED-AN | (38,494,202) | (38,494,202) | | | | | | | | | | | | |
| ED-ID | (13,250,386) | (13,250,386) | | | | | | | | | | | | |
| ED-WA | (25,047,779) | (25,047,779) | | | | | | | | | | | | |
| 7.4 CD-AA | (95,499,926) | (67,513,673) | (19,317,725) | (8,668,528) | | (19,317,725) | (19,317,725) | | (13,859,695) | (13,859,695) | | (5,458,030) | (5,458,030) | |
| 9.4 CD-AN | (8,349,535) | (6,485,752) | (1,863,783) | | | (1,863,783) | (1,863,783) | | (1,337,190) | (1,337,190) | | (526,593) | (526,593) | |
| 9 CD-ID | (7,384,655) | (5,736,252) | (1,648,403) | | | (1,648,403) | (1,648,403) | | | | (1,648,403) | | (1,648,403) | |
| 9 CD-WA | (10,656,550) | (8,277,795) | (2,378,755) | | | (2,378,755) | (2,378,755) | (2,378,755) | | | (2,378,755) | | | |
| 8.4 GD-AA | (2,404,039) | | (1,652,440) | (751,599) | | (1,652,440) | (1,652,440) | | (1,185,560) | (1,185,560) | | (466,880) | (466,880) | |
| 4 GD-AN | (3,799,388) | | (3,799,388) | | | (3,799,388) | (3,799,388) | | (2,725,909) | (2,725,909) | | (1,073,479) | (1,073,479) | |
| GD-ID | (2,439,097) | | (2,439,097) | | | (2,439,097) | (2,439,097) | | | | (2,439,097) | | (2,439,097) | |
| GD-WA | (11,990,797) | | (11,990,797) | | | (11,990,797) | (11,990,797) | (11,990,797) | | | (11,990,797) | | | |
| GD-OR | (5,551,679) | | | (5,551,679) | | | | | | | | | | |
| Total General Plant | (224,868,033) | (164,805,839) | (45,090,388) | (14,971,806) | | (18,457,052) | (26,633,336) | (45,090,388) | (14,369,552) | (19,108,354) | (33,477,906) | (4,087,500) | (7,524,982) | (11,612,482) |
| Total Accumulated Depreciation | (2,329,332,195) | (1,832,850,135) | (344,033,151) | (152,448,909) | | (296,563,672) | (47,469,479) | (344,033,151) | (193,997,137) | (33,342,328) | (227,339,465) | (102,566,535) | (14,127,151) | (116,693,686) |

Allocation Ratios:

| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|--|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | | 70.695% | 20.228% | 9.077% | 1 System Contract Demand | 68.450% | 31.550% |
| 8 Gas North/Oregon 4-Factor | | 0.000% | 68.736% | 31.264% | 4 Jurisdictional 4-Factor Ratio | 71.746% | 28.254% |
| 9 Elec/Gas North 4-Factor | | 77.679% | 22.321% | 0.000% | 6 Actual Therms Purchased | 67.028% | 32.972% |

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| RESULTS OF OPERATIONS |
| GAS-NORTH ACCUMULATED AMORTIZATION |
| For Twelve Months Ended December 31, 2022 |
| Average of Monthly Averages Basis |

| |
|-------------------|
| Report ID: |
| G-AAMT-12A |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--|--------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|--------------------|---------------------|------------------------|--------------------|---------------------|---------------------|------------------|--------------------|--------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Production/Transmission | | | | | | | | | | | | | | |
| Franchises (302000) | ED-AN | (15,192,554) | (15,192,554) | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-AN | (2,688,773) | (2,688,773) | | | | | | | | | | | |
| Total Production/Transmission | | (17,881,327) | (17,881,327) | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | (339,271) | (339,271) | | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-WA | (63,205) | (63,205) | | | | | | | | | | | |
| Total Distribution | | (402,476) | (402,476) | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (4,828,372) | (3,413,418) | (976,683) | (438,271) | | (976,683) | (976,683) | | (700,731) | (700,731) | | (275,952) | (275,952) |
| 9,4 | CD-AN | (140,548) | (109,175) | (31,373) | | | (31,373) | (31,373) | | (22,509) | (22,509) | | (8,864) | (8,864) |
| | GD-ID | (152,652) | | (152,652) | | | (152,652) | (152,652) | | | | | (152,652) | (152,652) |
| | GD-WA | (303,170) | | (303,170) | | | (303,170) | (303,170) | (303,170) | | (303,170) | | | |
| | GD-OR | (124,968) | | | (124,968) | | | | | | | | | |
| Total General Plant - 303000 | | (5,549,710) | (3,522,593) | (1,463,878) | (563,239) | (455,822) | (1,008,056) | (1,463,878) | (303,170) | (723,240) | (1,026,410) | (152,652) | (284,816) | (437,468) |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (141,574,356) | (100,085,990) | (28,637,662) | (12,850,704) | | (28,637,662) | (28,637,662) | | (20,546,376) | (20,546,376) | | (8,091,286) | (8,091,286) |
| 9,4 | CD-AN | (343,135) | (266,540) | (76,595) | | | (76,595) | (76,595) | | (54,954) | (54,954) | | (21,641) | (21,641) |
| 9 | CD-ID | 0 | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 9 | CD-WA | (13,686,558) | (10,631,444) | (3,055,114) | | | (3,055,114) | (3,055,114) | (3,055,114) | | (3,055,114) | | 0 | 0 |
| | ED-AN | (12,543,947) | (12,543,947) | | | | | | | | | | | |
| | ED-ID | 0 | 0 | | | | | | | | | | | |
| | ED-WA | (1,551,231) | (1,551,231) | | | | | | | | | | | |
| 8,4 | GD-AA | (217,974) | | (149,827) | (68,147) | | (149,827) | (149,827) | | (107,495) | (107,495) | | (42,332) | (42,332) |
| 4 | GD-AN | 0 | | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| | GD-OR | (2,223) | | | (2,223) | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 30311 | | (169,919,424) | (125,079,152) | (31,919,198) | (12,921,074) | (3,055,114) | (28,864,084) | (31,919,198) | (3,055,114) | (20,708,825) | (23,763,939) | 0 | (8,155,259) | (8,155,259) |
| 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 | 0 |
| 4 | ED-AN | (948,589) | (948,589) | | | | | | | | | | | |
| | ED-WA | 0 | 0 | | | | | | | | | | | |
| | GD-WA | 0 | | 0 | | | 0 | 0 | 0 | 0 | 0 | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | (948,589) | (948,589) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Accumulated Amortization | | (194,701,526) | (147,834,137) | (33,383,076) | (13,484,313) | (3,510,936) | (29,872,140) | (33,383,076) | (3,358,284) | (21,432,065) | (24,790,349) | (152,652) | (8,440,075) | (8,592,727) |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.695% | 20.228% | 9.077% | 1 System Contract Demand | 68.450% | 31.550% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 68.736% | 31.264% | 4 Jurisdictional 4-Factor Ratio | 71.746% | 28.254% |
| 9 Elec/Gas North 4-Factor | 77.679% | 22.321% | 0.000% | | | |

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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 | |
| 99 | | GD-WA / ID / AN | 3,071,115 | 0 | 0 | 0 | 0 | 3,071,115 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 845,517 | 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 | |
| 7 | | CD-AA | 11,920,609 | 0 | 0 | 8,427,274 | 8,427,274 | 0 | 0 | 2,411,301 | 2,411,301 | 0 | 1,082,034 | |
| 9 | | CD-WA / ID / AN | 2,003,694 | 688,810 | 339,627 | 527,993 | 1,556,430 | 197,940 | 97,597 | 151,727 | 447,264 | 0 | 0 | |
| | | TOTAL ACCOUNT | 18,726,600 | 811,030 | 701,906 | 9,356,433 | 10,869,369 | 3,269,055 | 97,597 | 2,563,028 | 5,929,680 | 845,517 | 1,082,034 | 1,927,551 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 20,309,932 | 8,307,375 | 2,867,109 | 9,135,448 | 20,309,932 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 25,048,491 | 0 | 0 | 0 | 0 | 25,048,491 | 0 | 0 | 25,048,491 | 0 | 0 | |
| 99 | | GD-OR / AS | 4,225,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,225,932 | 0 | 4,225,932 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 129,126,013 | 0 | 0 | 91,285,635 | 91,285,635 | 0 | 0 | 26,119,610 | 26,119,610 | 0 | 11,720,768 | |
| 9 | | CD-WA / ID / AN | 30,619,901 | 9,443,338 | 6,055,167 | 8,286,422 | 23,784,927 | 2,713,692 | 1,740,048 | 2,381,234 | 6,834,974 | 0 | 0 | |
| | | TOTAL ACCOUNT | 209,330,269 | 17,750,713 | 8,922,276 | 108,707,505 | 135,380,494 | 27,762,183 | 1,740,048 | 28,500,844 | 58,003,075 | 4,225,932 | 11,720,768 | 15,946,700 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,613,842 | 661,829 | 7,798 | 1,944,215 | 2,613,842 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 183,145 | 0 | 0 | 0 | 0 | 183,145 | 0 | 0 | 183,145 | 0 | 0 | |
| 99 | | GD-OR / AS | 12,109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,109 | 0 | 12,109 | |
| 8 | | GD-AA | 290,109 | 0 | 0 | 0 | 0 | 0 | 0 | 199,409 | 199,409 | 0 | 90,700 | |
| 7 | | CD-AA | 71,127,738 | 0 | 0 | 50,283,754 | 50,283,754 | 0 | 0 | 14,387,719 | 14,387,719 | 0 | 6,456,265 | |
| 9 | | CD-WA / ID / AN | 5,777,065 | 4,230,608 | 7,675 | 249,225 | 4,487,508 | 1,215,732 | 2,206 | 71,619 | 1,289,557 | 0 | 0 | |
| | | TOTAL ACCOUNT | 80,004,008 | 4,892,437 | 15,473 | 52,477,194 | 57,385,104 | 1,398,877 | 2,206 | 14,658,747 | 16,059,830 | 12,109 | 6,546,965 | 6,559,074 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 58,380,364 | 25,645,643 | 11,734,481 | 21,000,240 | 58,380,364 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 15,937,599 | 0 | 0 | 0 | 0 | 10,008,216 | 3,307,646 | 2,621,737 | 15,937,599 | 0 | 0 | |
| 99 | | GD-OR / AS | 4,747,644 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,747,644 | 0 | 4,747,644 | |
| 8 | | GD-AA | 97,188 | 0 | 0 | 0 | 0 | 0 | 0 | 66,803 | 66,803 | 0 | 30,385 | |
| 7 | | CD-AA | 7,565,874 | 0 | 0 | 5,348,695 | 5,348,695 | 0 | 0 | 1,530,425 | 1,530,425 | 0 | 686,754 | |
| 9 | | CD-WA / ID / AN | 7,064,694 | 1,651,772 | 874,467 | 2,961,474 | 5,487,713 | 474,663 | 251,292 | 851,026 | 1,576,981 | 0 | 0 | |
| | | TOTAL ACCOUNT | 93,793,363 | 27,297,415 | 12,608,948 | 29,310,409 | 69,216,772 | 10,482,879 | 3,558,938 | 5,069,991 | 19,111,808 | 4,747,644 | 717,139 | 5,464,783 |

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|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended December 31, 2022 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES
Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|-------------------|-------------------|-----------------------|----------------|------------------|-------------------|------------------------|------------------|------------------|---|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total | |
| | 393000 | Stores Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 472,783 | 58,866 | 0 | 413,917 | 472,783 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 222,353 | 0 | 0 | 0 | 0 | 222,353 | 0 | 0 | 222,353 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 20,792 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,792 | 0 | 20,792 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 12,523 | 0 | 0 | 8,853 | 8,853 | 0 | 0 | 2,533 | 2,533 | 0 | 1,137 | 1,137 | |
| 9 | | CD-WA / ID / AN | 5,382,853 | 353,881 | 195,243 | 3,632,169 | 4,181,293 | 101,693 | 56,106 | 1,043,761 | 1,201,560 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 6,111,304 | 412,747 | 195,243 | 4,054,939 | 4,662,929 | 324,046 | 56,106 | 1,046,294 | 1,426,446 | 20,792 | 1,137 | 21,929 | |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 7,706,888 | 1,257,730 | 385,671 | 6,063,487 | 7,706,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 3,518,328 | 0 | 0 | 0 | 0 | 2,617,693 | 399,669 | 500,966 | 3,518,328 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 1,007,130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,007,130 | 0 | 1,007,130 | |
| 8 | | GD-AA | 5,709,400 | 0 | 0 | 0 | 0 | 0 | 0 | 3,924,413 | 3,924,413 | 0 | 1,784,987 | 1,784,987 | |
| 7 | | CD-AA | 15,199,636 | 0 | 0 | 10,745,383 | 10,745,383 | 0 | 0 | 3,074,582 | 3,074,582 | 0 | 1,379,671 | 1,379,671 | |
| 9 | | CD-WA / ID / AN | 2,014,353 | 20,221 | 753,274 | 791,214 | 1,564,709 | 5,811 | 216,465 | 227,368 | 449,644 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 35,155,735 | 1,277,951 | 1,138,945 | 17,600,084 | 20,016,980 | 2,623,504 | 616,134 | 7,727,329 | 10,966,967 | 1,007,130 | 3,164,658 | 4,171,788 | |
| | 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 | 3,146,602 | 400,088 | 15,791 | 2,730,723 | 3,146,602 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 201,170 | 0 | 0 | 0 | 0 | 106,253 | 0 | 94,917 | 201,170 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 18,586 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,586 | 0 | 18,586 | |
| 8 | | GD-AA | 232,523 | 0 | 0 | 0 | 0 | 0 | 0 | 159,827 | 159,827 | 0 | 72,696 | 72,696 | |
| 7 | | CD-AA | 1,490,616 | 0 | 0 | 1,053,791 | 1,053,791 | 0 | 0 | 301,522 | 301,522 | 0 | 135,303 | 135,303 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 5,089,497 | 400,088 | 15,791 | 3,784,514 | 4,200,393 | 106,253 | 0 | 556,266 | 662,519 | 18,586 | 207,999 | 226,585 | |

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| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended December 31, 2022 | |
| 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 | 29,091,366 | 13,269,430 | 8,562,003 | 7,259,933 | 29,091,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 4,141,633 | 0 | 0 | 0 | 0 | 2,508,958 | 812,086 | 820,589 | 4,141,633 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | 43,834 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 528,479 | 0 | 0 | 373,608 | 373,608 | 0 | 0 | 106,901 | 106,901 | 0 | 47,970 | 47,970 | |
| 9 | | CD-WA / ID / AN | 1,461,710 | 251,742 | 392,448 | 491,237 | 1,135,427 | 72,342 | 112,776 | 141,165 | 326,283 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 35,267,022 | 13,521,172 | 8,954,451 | 8,124,778 | 30,600,401 | 2,581,300 | 924,862 | 1,068,655 | 4,574,817 | 43,834 | 47,970 | 91,804 | |
| | 397XXX | Communication Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 47,819,359 | 12,732,729 | 6,541,994 | 28,544,636 | 47,819,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 895,332 | 0 | 0 | 0 | 0 | 602,065 | 290,445 | 2,822 | 895,332 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 754,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 754,721 | 0 | 754,721 | |
| 8 | | GD-AA | 244,322 | 0 | 0 | 0 | 0 | 0 | 0 | 167,937 | 167,937 | 0 | 76,385 | 76,385 | |
| 7 | | CD-AA | 88,511,090 | 0 | 0 | 62,572,915 | 62,572,915 | 0 | 0 | 17,904,023 | 17,904,023 | 0 | 8,034,152 | 8,034,152 | |
| 9 | | CD-WA / ID / AN | 18,736,359 | 10,167,487 | 2,881,404 | 1,505,138 | 14,554,029 | 2,921,788 | 828,017 | 432,525 | 4,182,330 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 156,961,183 | 22,900,216 | 9,423,398 | 92,622,689 | 124,946,303 | 3,523,853 | 1,118,462 | 18,507,307 | 23,149,622 | 754,721 | 8,110,537 | 8,865,258 | |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 284,868 | 0 | 6,846 | 278,022 | 284,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 9,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,092 | 0 | 9,092 | |
| 8 | | GD-AA | 482 | 0 | 0 | 0 | 0 | 0 | 0 | 331 | 331 | 0 | 151 | 151 | |
| 7 | | CD-AA | 721,050 | 0 | 0 | 509,746 | 509,746 | 0 | 0 | 145,854 | 145,854 | 0 | 65,450 | 65,450 | |
| 9 | | CD-WA / ID / AN | 13,697 | 0 | 6,659 | 3,980 | 10,639 | 0 | 1,914 | 1,144 | 3,058 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 1,029,189 | 0 | 13,505 | 791,748 | 805,253 | 0 | 1,914 | 147,329 | 149,243 | 9,092 | 65,601 | 74,693 | |
| | | TOTAL GENERAL PLANT | 641,584,957 | 89,263,769 | 41,989,936 | 326,947,080 | 458,200,785 | 52,071,950 | 8,116,267 | 79,845,790 | 140,034,007 | 11,685,357 | 31,664,808 | 43,350,165 | |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.695% | 20.228% | 9.077% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 68.736% | 31.264% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.679% | 22.321% | 0.000% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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 | 11,975,215 | 319,716 | 0 | 11,655,499 | 11,975,215 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 1,794,111 | 0 | 0 | 0 | 0 | 1,022,594 | 771,517 | 0 | 1,794,111 | 0 | 0 | |
| 99 | | GD-OR / AS | 425,951 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,951 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,951 | |
| 7 | | CD-AA | 6,222,493 | 0 | 0 | 4,398,991 | 4,398,991 | 0 | 0 | 1,258,686 | 1,258,686 | 0 | 564,816 | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 150,740 | 150,740 | 0 | 0 | 43,318 | 43,318 | 0 | 0 | |
| | | TOTAL ACCOUNT | 20,611,828 | 319,716 | 0 | 16,205,230 | 16,524,946 | 1,022,594 | 771,517 | 1,302,004 | 3,096,115 | 425,951 | 564,816 | 990,767 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 25,108,139 | 3,181,018 | 0 | 21,927,121 | 25,108,139 | 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 | 77,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77,389 | 0 | |
| 8 | | GD-AA | 442,775 | 0 | 0 | 0 | 0 | 0 | 0 | 304,346 | 304,346 | 0 | 138,429 | |
| 7 | | CD-AA | 136,198,474 | 0 | 0 | 96,285,511 | 96,285,511 | 0 | 0 | 27,550,227 | 27,550,227 | 0 | 12,362,736 | |
| 9 | | CD-WA / ID / AN | 778,264 | 130,926 | 0 | 473,614 | 604,540 | 37,624 | 0 | 136,100 | 173,724 | 0 | 0 | |
| | | TOTAL ACCOUNT | 162,605,041 | 3,311,944 | 0 | 118,686,246 | 121,998,190 | 37,624 | 0 | 27,990,673 | 28,028,297 | 77,389 | 12,501,165 | 12,578,554 |
| | 30310X | Misc Intangible Plant--Term On-Premise Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,579,378 | 0 | 0 | 2,579,378 | 2,579,378 | 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 | 13,621,781 | 0 | 0 | 9,629,918 | 9,629,918 | 0 | 0 | 2,755,414 | 2,755,414 | 0 | 1,236,449 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 16,201,159 | 0 | 0 | 12,209,296 | 12,209,296 | 0 | 0 | 2,755,414 | 2,755,414 | 0 | 1,236,449 | 1,236,449 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 6,408,458 | 0 | 0 | 6,408,458 | 6,408,458 | 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 | 6,408,458 | 0 | 0 | 6,408,458 | 6,408,458 | 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 | 98,160,457 | 0 | 0 | 69,394,535 | 69,394,535 | 0 | 0 | 19,855,897 | 19,855,897 | 0 | 8,910,025 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 98,160,457 | 0 | 0 | 69,394,535 | 69,394,535 | 0 | 0 | 19,855,897 | 19,855,897 | 0 | 8,910,025 | 8,910,025 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12A |
| For Twelve Months Ended December 31, 2022 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|--------------|---|--------------------|----------------------|-----------|--------------------|-----------------------|------------------|----------------|-------------------|-----------------------|----------------|-------------------|-------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 303120 | Misc Intangible Plant--Software 12.5 YR | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 29,192,892 | 0 | 0 | 20,637,915 | 20,637,915 | 0 | 0 | 5,905,138 | 5,905,138 | 0 | 2,649,839 | 2,649,839 |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 29,192,892 | 0 | 0 | 20,637,915 | 20,637,915 | 0 | 0 | 5,905,138 | 5,905,138 | 0 | 2,649,839 | 2,649,839 |
| | 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 | 865,269 | 0 | 0 | 611,702 | 611,702 | 0 | 0 | 175,027 | 175,027 | 0 | 78,540 | 78,540 |
| 9 | | CD-WA / ID / AN | 18,583,430 | 14,435,237 | 0 | 0 | 14,435,237 | 4,148,193 | 0 | 0 | 4,148,193 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 21,228,226 | 16,214,764 | 0 | 611,702 | 16,826,466 | 4,148,193 | 0 | 175,027 | 4,323,220 | 0 | 78,540 | 78,540 |
| | 30313X | Misc Intangible Plant--Term SAAS Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 98,265 | 0 | 0 | 98,265 | 98,265 | 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 | 9,994,127 | 0 | 0 | 7,065,348 | 7,065,348 | 0 | 0 | 2,021,612 | 2,021,612 | 0 | 907,167 | 907,167 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 10,092,392 | 0 | 0 | 7,163,613 | 7,163,613 | 0 | 0 | 2,021,612 | 2,021,612 | 0 | 907,167 | 907,167 |
| | TOTAL | | 364,500,453 | 19,846,424 | 0 | 251,316,995 | 271,163,419 | 5,208,411 | 771,517 | 60,005,765 | 65,985,693 | 503,340 | 26,848,001 | 27,351,341 |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.695% | 20.228% | 9.077% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 68.736% | 31.264% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.679% | 22.321% | 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 December 31, 2022 | |
| 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 | (76,043,869) | (53,759,213) | (15,382,154) | (6,902,502) |
| 8 | 282900 GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 CD-WA / ID / AN | (840,793) | (653,111) | (187,682) | 0 |
| 7 | 282919 CD-AA | (4,256,838) | (3,009,372) | (861,073) | (386,393) |
| 7 | 283750 CD-AA | 400,029 | 282,800 | 80,918 | 36,311 |
| | Total | (80,741,471) | (57,138,896) | (16,349,991) | (7,252,584) |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.695% | 20.228% | 9.077% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 68.736% | 31.264% |
| G-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.679% | 22.321% | 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 December 31, 2022
 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 | 5,612,664 | 5,612,664 | 0 | 0 | 0 | 0 | 5,612,664 |
| 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 | 396 | 396 | 0 | 0 | 0 | 0 | 396 |
| 7/4 | 154550 Supply Chain Average Cost Variance | 0 | 0 | (383) | (383) | 0 | 0 | 0 | 0 | (383) |
| 7/4 | 154560 Supply Chain Invoice Price Variance | 0 | 0 | 48 | 48 | 0 | 0 | 0 | 0 | 48 |
| 99 | 163998 Common Working Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 163999 Investor-Supplied Working Capital | 80,291,955 | 37,425,282 | 0 | 117,717,237 | 76,815,773 | 34,754,700 | 3,476,182 | 2,670,582 | 0 |
| TOTAL | | 80,291,955 | 37,425,282 | 5,612,725 | 123,329,962 | 76,815,773 | 34,754,700 | 3,476,182 | 2,670,582 | 5,612,725 |

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
 70.695% 20.228% 9.077%

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

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Deferred FIT Rate Base |
|----------|---|------------------------|
| | Adjstment Number | 1.01 |
| | Workpaper Reference | G-DFIT |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | - |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | - |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | - |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | - |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Gas Expense | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | 12 |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | \$ (12) |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | - |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | - |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | (2,266) |
| 42 | Net Plant After DFIT | (2,266) |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | - |
| 47 | TOTAL RATE BASE | \$ (2,266) |

AVISTA UTILITIES
Gas Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2022

| | | Alloc | Gas | Washington | Idaho |
|----------------------------------|------------------|--------------|----------------------|---------------------|---------------------|
| | | <u>Basis</u> | <u>System</u> | | |
| ACCELERATED TAX DEPRECIATION | | | | | |
| Gas North | Intangible | 4 | (639,186) | (458,590) | (180,596) |
| | UG Storage | 1 | (5,024,523) | (3,439,286) | (1,585,237) |
| | Distribution | 12 | (93,392,079) | (66,523,178) | (26,868,901) |
| | General (Direct) | 13 | (6,121,858) | (4,865,714) | (1,256,144) |
| General/Intangible | CD AA | 4 | (15,379,797) | (11,034,389) | (4,345,408) |
| General/Intangible | CD AN | 12 | (187,673) | (133,680) | (53,994) |
| Total Plant DFIT | | | (120,745,116) | (86,454,837) | (34,290,279) |
| ADFIT-Plant - AFUDC Equity | | 4 | (861,073) | (617,786) | (243,288) |
| AFUDC - CWIP Intangibles | | 4 | 80,918 | 58,055 | 22,862 |
| FMB & MTN Redeemed | | 12 | (274,379) | (195,440) | (78,939) |
| Total Other Deferred FIT | | | (1,054,534) | (755,170) | (299,364) |
| Total Deferred FIT | | K | (121,799,651) | (87,210,007) | (34,589,643) |
| Amount per ROO at 12/31/2022 AMA | | | (119,800,441) | (84,943,625) | (34,856,816) |
| Adjustment | | | (1,999,210) | (2,266,382) | 267,173 |
| Allocation Notes: | | | | | |
| System Contract Demand | | 1 | 100.000% | 68.450% | 31.550% |
| Jurisdictional four-factor | | 4 | 100.000% | 71.746% | 28.254% |
| Net gas plant - AMA | | 12 | 100.000% | 71.230% | 28.770% |
| Net gas general plant - AMA | | 13 | 100.000% | 79.481% | 20.519% |

Source of Allocation Factors: Results of Operations Report G-PLT-12A
(1) Source: Results of Operations (G-PLT-12A)

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2022

| | | Total System | Electric | Gas - North | Gas - South |
|------------------------------------|--------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Electric | | (534,526,144) | (534,526,144) | | |
| GAS North | | (105,177,646) | | (105,177,646) | |
| GAS Oregon | | (59,808,152) | | | (59,808,152) |
| General Utility | CD AA | (76,032,217) | (53,750,976) | (15,379,797) | (6,901,444) |
| General Utility | CD AN | (840,793) | (653,120) | (187,673) | |
| Total Accelerated Tax Depr | | <u>(776,384,952)</u> | (588,930,240) | (120,745,116) | (66,709,597) |
| A | | | | | |
| Average of Monthly Averages | | | | | |
| CDA Lake CDR Fund | 283324 ED AN | B | 0 | 0 | |
| CDA Lake IPA Fund | 283325 ED AN | C | 0 | 0 | |
| CDA Lake Settlement | 283382 ED AN | D | (5,855,962) | (5,855,962) | |
| CDA Lake Settlement - Costs | 283333 ED AN | E | 273,286 | 273,286 | |
| Colstrip PCB | 283200 ED AN | F | 2,688 | 2,688 | |
| AFUDC - CWIP Intangibles | 283750 CD AA | G | 400,028 | 282,800 | 80,918 |
| FMB & MTN Redeemed | 283850 CD AA | H | (1,356,430) | (958,928) | (274,379) |
| ADFIT-Plant - AFUDC Equity | 282919 CD AA | I | (4,256,839) | (3,009,372) | (861,073) |
| Total Other Deferred FIT | | | <u>(10,793,230)</u> | <u>(9,265,489)</u> | <u>(1,054,534)</u> |
| Total Deferred FIT | | | <u>(787,178,182)</u> | <u>(598,195,729)</u> | <u>(121,799,650)</u> |
| J | | | | | |
| K | | | | | |

Source of Allocation Factors: Results of Operations Report E-ALL-12A

| | | | | |
|-----------|----------|---------|---------|--------|
| CD AA - 7 | 100.000% | 70.695% | 20.228% | 9.077% |
| CD AN - 9 | 100.000% | 77.679% | 22.321% | 0.000% |

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------------|--------|--------------|-----------|---------------|---------------|--------------|---------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| 202112 | (78,723,646) | - | (78,723,646) | (861,287) | (532,495,603) | (102,737,151) | (60,345,716) | (775,163,403) |
| 202201 | (78,265,360) | - | (78,265,360) | (863,951) | (532,659,530) | (102,879,461) | (60,447,889) | (775,116,191) |
| 202202 | (77,807,074) | - | (77,807,074) | (866,615) | (532,823,457) | (103,021,771) | (60,550,062) | (775,068,979) |
| 202203 | (77,441,275) | - | (77,441,275) | (854,522) | (532,779,379) | (103,126,389) | (60,616,853) | (774,818,418) |
| 202204 | (77,013,818) | - | (77,013,818) | (852,267) | (532,873,971) | (103,256,135) | (60,707,232) | (774,703,423) |
| 202205 | (76,586,361) | - | (76,586,361) | (850,012) | (532,968,563) | (103,385,881) | (60,797,611) | (774,588,428) |
| 202206 | (76,158,904) | - | (76,158,904) | (847,757) | (533,063,155) | (103,515,627) | (60,887,990) | (774,473,433) |
| 202207 | (75,731,447) | - | (75,731,447) | (845,502) | (533,157,747) | (103,645,373) | (60,978,369) | (774,358,438) |
| 202208 | (75,303,990) | - | (75,303,990) | (843,247) | (533,252,339) | (103,775,119) | (61,068,748) | (774,243,443) |
| 202209 | (74,482,469) | - | (74,482,469) | (809,034) | (538,429,377) | (103,060,910) | (60,538,489) | (777,320,279) |
| 202210 | (74,055,012) | - | (74,055,012) | (806,779) | (538,523,969) | (103,190,656) | (60,628,868) | (777,205,284) |
| 202211 | (73,627,555) | - | (73,627,555) | (804,524) | (538,618,561) | (103,320,402) | (60,719,247) | (777,090,289) |
| 202212 | (73,382,674) | - | (73,382,674) | (829,329) | (537,831,752) | (101,133,064) | (60,673,094) | (773,849,913) |
| AMA | (76,043,868) | - | (76,043,868) | (840,793) | (534,526,144) | (103,176,070) | (60,704,230) | (775,291,105) |
| EOP | (73,382,674) | - | (73,382,674) | (829,329) | (537,831,752) | (101,133,064) | (60,673,094) | (773,849,913) |

Adjustments:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------|--------|--------|--------|--------|-------------|-----------|-------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| 202112 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202201 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202202 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202203 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202204 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202205 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202206 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202207 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202208 | 16,449 | - | 16,449 | - | - | (2,825,755) | 1,265,051 | (1,544,255) |
| 202209 | - | - | - | - | - | - | - | - |
| 202210 | - | - | - | - | - | - | - | - |
| 202211 | - | - | - | - | - | - | - | - |
| 202212 | - | - | - | - | - | - | - | - |
| AMA | 11,651 | - | 11,651 | - | - | (2,001,576) | 896,078 | (1,093,847) |
| EOP | - | - | - | - | - | - | - | - |

Revised:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------------|--------|--------------|-----------|---------------|---------------|--------------|---------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| 202112 | (78,707,197) | - | (78,707,197) | (861,287) | (532,495,603) | (105,562,906) | (59,080,665) | (776,707,658) |
| 202201 | (78,248,911) | - | (78,248,911) | (863,951) | (532,659,530) | (105,705,216) | (59,182,838) | (776,660,446) |
| 202202 | (77,790,625) | - | (77,790,625) | (866,615) | (532,823,457) | (105,847,526) | (59,285,011) | (776,613,234) |
| 202203 | (77,424,826) | - | (77,424,826) | (854,522) | (532,779,379) | (105,952,144) | (59,351,802) | (776,362,673) |
| 202204 | (76,997,369) | - | (76,997,369) | (852,267) | (532,873,971) | (106,081,890) | (59,442,181) | (776,247,678) |
| 202205 | (76,569,912) | - | (76,569,912) | (850,012) | (532,968,563) | (106,211,636) | (59,532,560) | (776,132,683) |
| 202206 | (76,142,455) | - | (76,142,455) | (847,757) | (533,063,155) | (106,341,382) | (59,622,939) | (776,017,688) |
| 202207 | (75,714,998) | - | (75,714,998) | (845,502) | (533,157,747) | (106,471,128) | (59,713,318) | (775,902,693) |
| 202208 | (75,287,541) | - | (75,287,541) | (843,247) | (533,252,339) | (106,600,874) | (59,803,697) | (775,787,698) |
| 202209 | (74,482,469) | - | (74,482,469) | (809,034) | (538,429,377) | (103,060,910) | (60,538,489) | (777,320,279) |
| 202210 | (74,055,012) | - | (74,055,012) | (806,779) | (538,523,969) | (103,190,656) | (60,628,868) | (777,205,284) |
| 202211 | (73,627,555) | - | (73,627,555) | (804,524) | (538,618,561) | (103,320,402) | (60,719,247) | (777,090,289) |
| 202212 | (73,382,674) | - | (73,382,674) | (829,329) | (537,831,752) | (101,133,064) | (60,673,094) | (773,849,913) |
| AMA | (76,032,217) | - | (76,032,217) | (840,793) | (534,526,144) | (105,177,646) | (59,808,152) | (776,384,952) |
| EOP | (73,382,674) | - | (73,382,674) | (829,329) | (537,831,752) | (101,133,064) | (60,673,094) | (773,849,913) |

Per GL:

| | 254393 | 190393 | Net | 254393 | 190393 | Net |
|--------------------------|--------------|------------|--------------|--------------|-----------|--------------|
| | ED | ED | ED | GD | GD | GD |
| <u>Accounting Period</u> | <u>WA</u> | <u>WA</u> | <u>WA</u> | <u>WA</u> | <u>WA</u> | <u>WA</u> |
| 202112 | (55,115,138) | 11,574,179 | (43,540,959) | (26,123,197) | 5,485,871 | (20,637,326) |
| 202201 | (53,471,598) | 11,229,036 | (42,242,562) | (24,797,812) | 5,207,540 | (19,590,271) |
| 202202 | (52,090,496) | 10,939,004 | (41,151,492) | (23,721,183) | 4,981,448 | (18,739,735) |
| 202203 | (50,737,192) | 10,654,810 | (40,082,382) | (22,959,562) | 4,821,508 | (18,138,054) |
| 202204 | (49,541,033) | 10,403,617 | (39,137,416) | (22,346,986) | 4,692,867 | (17,654,119) |
| 202205 | (48,489,052) | 10,182,701 | (38,306,351) | (21,988,267) | 4,617,536 | (17,370,731) |
| 202206 | (47,482,779) | 9,971,384 | (37,511,395) | (21,841,961) | 4,586,812 | (17,255,149) |
| 202207 | (46,170,455) | 9,695,796 | (36,474,659) | (21,762,142) | 4,570,050 | (17,192,092) |
| 202208 | (44,700,508) | 9,387,107 | (35,313,401) | (21,697,324) | 4,556,438 | (17,140,886) |
| 202209 | (43,578,120) | 9,151,405 | (34,426,715) | (21,633,550) | 4,543,046 | (17,090,505) |
| 202210 | (42,589,365) | 8,943,767 | (33,645,598) | (21,350,737) | 4,483,655 | (16,867,082) |
| 202211 | (40,982,196) | 8,606,261 | (32,375,935) | (20,147,964) | 4,231,072 | (15,916,891) |
| 202212 | (39,493,065) | 8,293,544 | (31,199,521) | (18,644,559) | 3,915,357 | (14,729,202) |
| AMA | (47,261,408) | 9,924,896 | (37,336,512) | (22,219,280) | 4,666,049 | (17,553,232) |
| EOP | (39,493,065) | 8,293,544 | (31,199,521) | (18,644,559) | 3,915,357 | (14,729,202) |
| Adjustment | | | 6,136,991 | | | 2,824,030 |

In April 2021, when all accounting applications were approved in all 3 states, the Company transferred ADFIT associated with IDD#5 and meters to the regulatory liability. FERC 282900 - ADFIT was debited and FERC 254393 was credited.

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2022

| | Colstrip PCB Elec <u>283200</u> <u>ED.AN</u> | Bond Redemption <u>283850</u> <u>CD.AA</u> | AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u> | AFUDC - CWIP Intangibles <u>282919</u> <u>CD.AA</u> |
|-----------------------------|---|--|---|---|
| 202112 | 64,504 | (1,385,289) | 399,975 | (3,880,489) |
| 202212 | 0 | (1,338,270) | (7,184) | (5,923,743) |
| Total | 64,504 | (2,723,560) | 392,791 | (9,804,232) |
| Average | 32,252 | (1,361,780) | 196,396 | (4,902,116) |
| 202201 | 0 | (1,378,696) | 399,975 | (3,880,489) |
| 202202 | 0 | (1,372,103) | 399,975 | (3,880,489) |
| 202203 | 0 | (1,365,510) | 399,975 | (4,074,340) |
| 202204 | 0 | (1,358,917) | 399,975 | (4,074,340) |
| 202205 | 0 | (1,356,336) | 399,975 | (4,074,340) |
| 202206 | 0 | (1,353,755) | 399,975 | (4,268,191) |
| 202207 | 0 | (1,351,174) | 399,975 | (4,268,191) |
| 202208 | 0 | (1,348,594) | 399,975 | (4,268,191) |
| 202209 | 0 | (1,346,013) | 468,044 | (4,463,792) |
| 202210 | 0 | (1,343,432) | 468,044 | (4,463,792) |
| 202211 | 0 | (1,340,851) | 468,044 | (4,463,792) |
| Total | 32,252 | (16,277,161) | 4,800,332 | (51,082,063) |
| Average of monthly averages | 2,688 | (1,356,430) | 400,028 | (4,256,839) |
| | F | H | G | I |

| FERC Account Number | Description | CD | AA | | |
|---------------------|--------------------------|---------------------|----------------|-------------------------------------|----------------|
| 283850 | ADFIT FMB & MTN REDEEMED | | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Balance Per GL | Adjustment in Results of Operations | Ending Balance |
| 202112 | | | (1,385,289.39) | - \$ | (1,385,289.39) |
| 202201 | \$ (1,385,289.39) | \$ 6,593.13 | (1,378,696.26) | - \$ | (1,378,696.26) |
| 202202 | \$ (1,378,696.26) | \$ 6,593.13 | (1,372,103.13) | - \$ | (1,372,103.13) |
| 202203 | \$ (1,372,103.13) | \$ 6,593.13 | (1,365,510.00) | - \$ | (1,365,510.00) |
| 202204 | \$ (1,365,510.00) | \$ 6,593.13 | (1,358,916.87) | - \$ | (1,358,916.87) |
| 202205 | \$ (1,358,916.87) | \$ 2,580.83 | (1,356,336.04) | - \$ | (1,356,336.04) |
| 202206 | \$ (1,356,336.04) | \$ 2,580.83 | (1,353,755.21) | - \$ | (1,353,755.21) |
| 202207 | \$ (1,353,755.21) | \$ 2,580.83 | (1,351,174.38) | - \$ | (1,351,174.38) |
| 202208 | \$ (1,351,174.38) | \$ 2,580.83 | (1,348,593.55) | - \$ | (1,348,593.55) |
| 202209 | \$ (1,348,593.55) | \$ 2,580.83 | (1,346,012.72) | - \$ | (1,346,012.72) |
| 202210 | \$ (1,346,012.72) | \$ 2,580.83 | (1,343,431.89) | - \$ | (1,343,431.89) |
| 202211 | \$ (1,343,431.89) | \$ 2,580.83 | (1,340,851.06) | - \$ | (1,340,851.06) |
| 202212 | \$ (1,340,851.06) | \$ 2,580.83 | (1,338,270.23) | - \$ | (1,338,270.23) |
| | | \$ 47,019.16 | | | |

| FERC Account Number | Description | CD | AA | | |
|---------------------|-----------------------------|------------------|----------------|-------------------------------------|------------------------|
| 283750 | DFIT-AFUDC CWIP Intangibles | | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Balance Per GL | Adjustment in Results of Operations | Ending Balance Per ROO |
| 202112 | | | 399,975.44 | - | \$ 399,975.44 |
| 202201 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202202 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202203 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202204 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202205 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202206 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202207 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202208 | \$ 399,975.44 | \$ - | 399,975.44 | - | \$ 399,975.44 |
| 202209 | \$ 399,975.44 | \$ 68,069.00 | 468,044.44 | - | \$ 468,044.44 |
| 202210 | \$ 468,044.44 | \$ - | 468,044.44 | - | \$ 468,044.44 |
| 202211 | \$ 468,044.44 | \$ - | 468,044.44 | - | \$ 468,044.44 |
| 202212 | \$ 468,044.44 | \$ (475,228.74) | (7,184.30) | - | \$ (7,184.30) |
| | | \$ (407,159.74) | | | |

| FERC Account Number | Description | CD | AA | | |
|---------------------|-------------------|--------------------------|----------------|-------------------------------------|------------------------|
| 282919 | DFIT-AFUDC Equity | | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Balance Per GL | Adjustment in Results of Operations | Ending Balance Per ROO |
| 202112 | | | (3,880,489.00) | - | \$ (3,880,489.00) |
| 202201 | \$ (3,880,489.00) | \$ - | (3,880,489.00) | - | \$ (3,880,489.00) |
| 202202 | \$ (3,880,489.00) | \$ - | (3,880,489.00) | - | \$ (3,880,489.00) |
| 202203 | \$ (3,880,489.00) | \$ (193,851.00) | (4,074,340.00) | - | \$ (4,074,340.00) |
| 202204 | \$ (4,074,340.00) | \$ - | (4,074,340.00) | - | \$ (4,074,340.00) |
| 202205 | \$ (4,074,340.00) | \$ - | (4,074,340.00) | - | \$ (4,074,340.00) |
| 202206 | \$ (4,074,340.00) | \$ (193,851.00) | (4,268,191.00) | - | \$ (4,268,191.00) |
| 202207 | \$ (4,268,191.00) | \$ - | (4,268,191.00) | - | \$ (4,268,191.00) |
| 202208 | \$ (4,268,191.00) | \$ - | (4,268,191.00) | - | \$ (4,268,191.00) |
| 202209 | \$ (4,268,191.00) | \$ (195,601.00) | (4,463,792.00) | - | \$ (4,463,792.00) |
| 202210 | \$ (4,463,792.00) | \$ - | (4,463,792.00) | - | \$ (4,463,792.00) |
| 202211 | \$ (4,463,792.00) | \$ - | (4,463,792.00) | - | \$ (4,463,792.00) |
| 202212 | \$ (4,463,792.00) | \$ (1,459,951.00) | (5,923,743.00) | - | \$ (5,923,743.00) |
| | | \$ (2,043,254.00) | | | |

AVISTA UTILITIES

Washington Gas Cost Study

Average - Twelve Months Ended December 31, 2022

Accumulated Deferred FIT Assignment to functions

| | | <u>Washington</u> | <u>Intangible</u> | <u>UG Storage</u> | <u>Distribution</u> | <u>General</u> |
|----------------------------|-------------------|---------------------|--------------------|--------------------|---------------------|---------------------|
| Intangible | I | (458,590) | (458,590) | | | |
| UG Storage | U | (3,439,286) | 0 | (3,439,286) | 0 | 0 |
| Distribution | D | (66,523,178) | 0 | 0 | (66,523,178) | 0 |
| General Utility | O | (4,865,714) | 0 | 0 | 0 | (4,865,714) |
| ADFIT-COMMON ALL | O | (11,034,389) | (3,105,562) | 0 | 0 | (7,928,827) |
| ADFIT-COMMON ALL WWP | O | (133,680) | (37,623) | 0 | 0 | (96,056) |
| Total Accelerated Tax Depr | | <u>(86,454,837)</u> | <u>(3,601,776)</u> | <u>(3,439,286)</u> | <u>(66,523,178)</u> | <u>(12,890,597)</u> |
| FMB/MTN Elec | Allocate by Plant | (195,440) | (1,300) | (8,109) | (149,563) | (36,468) |
| ADFIT-Plant - AFUDC Equity | O | (617,786) | | | | (617,786) |
| AFUDC CWIP Intangibles | I | 58,055 | 58,055 | | | |
| Total Other Deferred FIT | | <u>(755,170)</u> | <u>56,755</u> | <u>(8,109)</u> | <u>(149,563)</u> | <u>(654,254)</u> |
| Total Deferred FIT | M | <u>(87,210,007)</u> | <u>(3,545,021)</u> | <u>(3,447,395)</u> | <u>(66,672,741)</u> | <u>(13,544,851)</u> |
| | Total Plant | 815,631,560 | 5,426,766 | 33,840,784 | 624,172,518 | 152,191,492 |
| | | | 0.6653500% | 4.1490300% | 76.5262800% | 18.6593400% |

| | System | | | WA | | | ID | | |
|---|-------------|-------------|---------------|-------------|-------------|-------------|-------------|------------|-------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| (From PLT) | | | | | | | | | |
| 302000 Franchises & Consents | - | - | - | - | - | - | - | - | - |
| 303000 Misc Intangible Plant- (C-IPL) | 1,794,111 | 1,302,003 | 3,096,114 | 1,022,594 | 934,135 | 1,956,729 | 771,517 | 367,868 | 1,139,385 |
| 3031XX Misc Intangible Plant-Mainframe Software (C-IPL) | 4,185,817 | 58,703,761 | 62,889,578 | 4,185,817 | 42,117,600 | 46,303,417 | - | 16,586,161 | 16,586,161 |
| 303110 Misc Intangible Plant-PC Software (C-IPL) | - | - | - | - | - | - | - | - | - |
| TOTAL INTANGIBLE PLANT | 5,979,928 | 60,005,764 | 65,985,692 | 5,208,411 | 43,051,735 | 48,260,146 | 771,517 | 16,954,029 | 17,725,546 |
| UG Storage | - | 49,399,560 | 49,399,560 | - | 33,840,784 | 33,840,784 | - | 15,558,776 | 15,558,776 |
| Distribution | 915,683,173 | 2,518,937 | 918,202,110 | 622,484,125 | 1,688,393 | 624,172,518 | 293,199,048 | 830,544 | 294,029,592 |
| General Plant | 60,188,218 | 79,845,790 | 140,034,008 | 52,071,951 | 57,286,161 | 109,358,112 | 8,116,267 | 22,559,629 | 30,675,896 |
| | | | | | | | | | - |
| TOTAL Plant | 981,851,319 | 191,770,051 | 1,173,621,370 | 679,764,487 | 135,867,073 | 815,631,560 | 302,086,832 | 55,902,978 | 357,989,810 |

(From IPL - Gas North Data)

| | | | | | | | | | |
|--------------|---|------------|------------|---|------------|------------|---|------------|------------|
| 303000 CD AA | - | 1,258,686 | 1,258,686 | - | 903,057 | 903,057 | - | 355,629 | 355,629 |
| CD AN | - | 43,318 | 43,318 | - | 31,079 | 31,079 | - | 12,239 | 12,239 |
| 303100 CD AA | - | 27,550,227 | 27,550,227 | - | 19,766,186 | 19,766,186 | - | 7,784,041 | 7,784,041 |
| CD AN | - | 136,100 | 136,100 | - | 97,646 | - | - | 38,454 | 38,454 |
| 30310X CD AA | - | 2,755,414 | 2,755,414 | - | 1,976,899 | 1,976,899 | - | 778,515 | 778,515 |
| CD AN | - | - | - | - | - | - | - | - | - |
| 303110 CD AA | - | - | - | - | - | - | - | - | - |
| CD AN | - | - | - | - | - | - | - | - | - |
| 303115 CD AA | - | 19,855,897 | 19,855,897 | - | 14,245,812 | 14,245,812 | - | 5,610,085 | 5,610,085 |
| CD AN | - | - | - | - | - | - | - | - | - |
| 303120 CD AA | - | 5,905,138 | 5,905,138 | - | 4,236,700 | 4,236,700 | - | 1,668,438 | 1,668,438 |
| CD AN | - | - | - | - | - | - | - | - | - |
| 303121 CD AA | - | 175,027 | 175,027 | - | 125,575 | 125,575 | - | 49,452 | 49,452 |
| CD AN | - | - | - | - | - | - | - | - | - |
| 30313X CD AA | - | 2,021,612 | 2,021,612 | - | 1,450,426 | 1,450,426 | - | 571,186 | 571,186 |
| CD AN | - | - | - | - | - | - | - | - | - |
| | - | 59,701,419 | 59,701,419 | - | 42,833,380 | 42,735,734 | - | 16,868,039 | 16,868,039 |

Allocation Factors

4 Four Factor 303000-30313X
6 Distribution

71.746%
67.028%

28.254%
32.972%

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Deferred Debits and Credits |
|----------|---|-----------------------------|
| | Adjstment Number | 1.02 |
| | Workpaper Reference | G-DDC |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>-</u> |
| 26 | OPERATING INCOME BEFORE FIT | - |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ -</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2022

| Description | APL Reference | Rate Base | | | UG-110877 Treatment | Expense | | | Exp Acct | Work paper Ref |
|---------------------------------------|---------------|--------------------|---------------------|------------|---------------------|--------------------|---------------------|------------|-------------------|----------------|
| | | Normalized Balance | Balance Per Results | Adjustment | | Normalized Expense | Expense Per Results | Adjustment | | |
| Customer Advances | 10 | (1,158) | (1,158) | - | Test Year | - | - | - | | G-DDC- 1-2 |
| Customer Deposits | 11 | (1,046) | (1,046) | (0) | Test Year | 49 | - | 49 | 905000 Cust Acctg | G-DDC-3 |
| Sub-Total Deferred Debits and Credits | | (2,204) | (2,204) | 0 | | 49 | - | 49 | | |
| Excess Nat Gas Line Ext | 3 | | 4,262,608 | | | | | | | |
| Gas Stored | 1 | | 3,922,913 | | | | | | | |
| Gas Inventory | 2 | | 15,632,808 | | | | | | | |
| Customer Tax Credit | | | (17,553,231) | | | | | | | |
| Working Capital | 12 | | 3,476,182 | | | | | | | |
| AFUDC | | | 1,532,280 | | | | | | | |
| AMI Deferral A/D | | | 10,379,544 | | | | | | | |
| G-APL-12A Check total | | | 21,650,900 | | | | | | | |

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2022**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

| PERIOD | TOTAL | | | ELECTRIC | | TOTAL | | | GAS | |
|---------------------|----------------------|---------------------|---------------------|----------|----|----------------------|-----------|------------|-----|--|
| | Customer Advance Bal | EDWA Wash | EDID Idaho | WA | ID | Customer Advance Bal | GDWA Wash | GDID Idaho | | |
| | 252000 | 252000 | 252000 | | | 252000 | 252000 | 252000 | | |
| Dec 2021 | (3,624,489) | (1,167,077) | (2,457,412) | | | 0 | 0 | 0 | | |
| Dec 2022 | (4,211,506) | (1,327,785) | (2,883,721) | | | 0 | 0 | 0 | | |
| TOTAL | (7,835,995) | (2,494,862) | (5,341,133) | | | 0 | 0 | 0 | | |
| Divide by 2 | ÷2 | ÷2 | ÷2 | | | ÷2 | ÷2 | ÷2 | | |
| Beg/End Mo Avg | (3,917,998) | (1,247,431) | (2,670,567) | | | 0 | 0 | 0 | | |
| Jan 2022 | (3,601,948) | (1,124,737) | (2,477,211) | | | 0 | 0 | 0 | | |
| Feb 2022 | (3,535,271) | (1,163,887) | (2,371,384) | | | 0 | 0 | 0 | | |
| Mar 2022 | (3,477,833) | (1,202,659) | (2,275,174) | | | (13,901) | (13,901) | 0 | | |
| Apr 2022 | (3,678,345) | (1,191,195) | (2,487,150) | | | 13,901 | 13,901 | 0 | | |
| May 2022 | (3,916,075) | (1,309,733) | (2,606,342) | | | 0 | 0 | 0 | | |
| Jun 2022 | (3,870,875) | (1,313,815) | (2,557,060) | | | 0 | 0 | 0 | | |
| Jul 2022 | (3,858,675) | (1,315,275) | (2,543,400) | | | 0 | 0 | 0 | | |
| Aug 2022 | (3,941,581) | (1,223,697) | (2,717,884) | | | 0 | 0 | 0 | | |
| Sep 2022 | (4,071,623) | (1,260,877) | (2,810,746) | | | 0 | 0 | 0 | | |
| Oct 2022 | (4,222,703) | (1,330,493) | (2,892,210) | | | 0 | 0 | 0 | | |
| Nov 2022 | (4,191,214) | (1,327,785) | (2,863,429) | | | 0 | 0 | 0 | | |
| TOTAL | (46,284,141) | (15,011,584) | (31,272,557) | | | 0 | 0 | 0 | | |
| Divide by 12 | ÷12 | ÷12 | ÷12 | | | ÷12 | ÷12 | ÷12 | | |
| Ave Monthly Average | (3,857,012) | (1,250,965) | (2,606,046) | | | 0 | 0 | 0 | | |

| PERIOD | TOTAL | | ELECTRIC | | GAS | |
|---------------------|----------------------|---|----------|--------|--------|---|
| | Customer Advance Bal | Wash | Idaho | Wash | Idaho | |
| | 252000 | 252000 | 252000 | 252000 | 252000 | |
| Dec 2021 | 0 | | | | | |
| Dec 2022 | 0 | | | | | |
| TOTAL | 0 | | | | | |
| Divide by 2 | ÷2 | | | | | |
| Beg/End Mo Avg | 0 | | | | | |
| Jan 2022 | 0 | | | | | |
| Feb 2022 | 0 | | | | | |
| Mar 2022 | 0 | | | | | |
| Apr 2022 | 0 | | | | | |
| May 2022 | 0 | | | | | |
| Jun 2022 | 0 | | | | | |
| Jul 2022 | 0 | | | | | |
| Aug 2022 | 0 | | | | | |
| Sep 2022 | 0 | | | | | |
| Oct 2022 | 0 | | | | | |
| Nov 2022 | 0 | | | | | |
| TOTAL | 0 | | | | | |
| Divide by 12 | ÷12 | | | | | |
| Ave Monthly Average | 0 | See allocation of unassigned customer advances worksheet. | 0 | 0 | 0 | 0 |

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

| WWP Elec | Plant | Distribution | | Unassigned Advances Account 252000 |
|--------------|-------|----------------------|---------------|------------------------------------|
| | | Percentage | | |
| WWP Gas | WA | 1,433,971,780 | 40.27% | 0 |
| | ID | 727,193,670 | 20.42% | 0 |
| WPNG Gas | WA | 624,172,518 | 17.53% | 0 |
| | ID | 294,029,592 | 8.26% | 0 |
| | OR | 481,797,886 | 13.53% | 0 |
| TOTAL | | 3,561,165,446 | 100.0% | 0 |

RECAP

| Account Number | TOTAL | ELECTRIC | | GAS | |
|----------------|----------------------|----------------------|----------------------|------------|------------|
| | | Washington | Idaho | Washington | Idaho |
| 252000 CDAA | 0 | 0 | 0 | 0 | 0 |
| 252000 ED | (3,857,011) | (1,250,965) | (2,606,046) | | |
| 252000 GD | 0 | | | 0 | 0 |
| TOTALS | (\$3,857,011) | (\$1,250,965) | (\$2,606,046) | \$0 | \$0 |

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

| Ferc Acct:252000 Service:ED Jurisdiction:ID | | | |
|---|-------------------|---------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 202201 | (2,457,411.74) | (19,799.00) | (2,477,210.74) |
| 202202 | (2,477,210.74) | 105,826.35 | (2,371,384.39) |
| 202203 | (2,371,384.39) | 96,210.00 | (2,275,174.39) |
| 202204 | (2,275,174.39) | (211,976.00) | (2,487,150.39) |
| 202205 | (2,487,150.39) | (119,192.00) | (2,606,342.39) |
| 202206 | (2,606,342.39) | 49,282.00 | (2,557,060.39) |
| 202207 | (2,557,060.39) | 13,660.00 | (2,543,400.39) |
| 202208 | (2,543,400.39) | (174,484.00) | (2,717,884.39) |
| 202209 | (2,717,884.39) | (92,861.46) | (2,810,745.85) |
| 202210 | (2,810,745.85) | (81,464.00) | (2,892,209.85) |
| 202211 | (2,892,209.85) | 28,780.52 | (2,863,429.33) |
| 202212 | (2,863,429.33) | (20,292.01) | (2,883,721.34) |
| | | (426,309.60) | |

| Ferc Acct:252000 Service:ED Jurisdiction:WA | | | |
|---|-------------------|---------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 202201 | (1,167,077.00) | 42,340.00 | (1,124,737.00) |
| 202202 | (1,124,737.00) | (39,150.00) | (1,163,887.00) |
| 202203 | (1,163,887.00) | (38,772.00) | (1,202,659.00) |
| 202204 | (1,202,659.00) | 11,464.00 | (1,191,195.00) |
| 202205 | (1,191,195.00) | (118,538.00) | (1,309,733.00) |
| 202206 | (1,309,733.00) | (4,082.00) | (1,313,815.00) |
| 202207 | (1,313,815.00) | (1,460.00) | (1,315,275.00) |
| 202208 | (1,315,275.00) | 91,578.00 | (1,223,697.00) |
| 202209 | (1,223,697.00) | (37,180.00) | (1,260,877.00) |
| 202210 | (1,260,877.00) | (69,616.00) | (1,330,493.00) |
| 202211 | (1,330,493.00) | 2,708.00 | (1,327,785.00) |
| 202212 | (1,327,785.00) | 0.00 | (1,327,785.00) |
| | | (160,708.00) | |

| Ferc Acct:252000 Service:GD Jurisdiction:ID | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 202201 | 0.00 | 0.00 | 0.00 |
| 202202 | 0.00 | 0.00 | 0.00 |
| 202203 | 0.00 | 0.00 | 0.00 |
| 202204 | 0.00 | 0.00 | 0.00 |
| 202205 | 0.00 | 0.00 | 0.00 |
| 202206 | 0.00 | 0.00 | 0.00 |
| 202207 | 0.00 | 0.00 | 0.00 |
| 202208 | 0.00 | 0.00 | 0.00 |
| 202209 | 0.00 | 0.00 | 0.00 |
| 202210 | 0.00 | 0.00 | 0.00 |
| 202211 | 0.00 | 0.00 | 0.00 |
| 202212 | 0.00 | 0.00 | 0.00 |
| | | 0.00 | |

| Ferc Acct:252000 Service:GD Jurisdiction:WA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 202201 | 0.00 | 0.00 | 0.00 |
| 202202 | 0.00 | 0.00 | 0.00 |
| 202203 | 0.00 | (13,901.12) | (13,901.12) |
| 202204 | 0.00 | 13,901.12 | 13,901.12 |
| 202205 | 0.00 | 0.00 | 0.00 |
| 202206 | 0.00 | 0.00 | 0.00 |
| 202207 | 0.00 | 0.00 | 0.00 |
| 202208 | 0.00 | 0.00 | 0.00 |
| 202209 | 0.00 | 0.00 | 0.00 |
| 202210 | 0.00 | 0.00 | 0.00 |
| 202211 | 0.00 | 0.00 | 0.00 |
| 202212 | 0.00 | 0.00 | 0.00 |
| | | 0.00 | |

| Ferc Acct:252000 Service:CD Jurisdiction:AA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 202201 | 0.00 | 0.00 | 0.00 |
| 202202 | 0.00 | 0.00 | 0.00 |
| 202203 | 0.00 | 0.00 | 0.00 |
| 202204 | 0.00 | 0.00 | 0.00 |
| 202205 | 0.00 | 0.00 | 0.00 |
| 202206 | 0.00 | 0.00 | 0.00 |
| 202207 | 0.00 | 0.00 | 0.00 |
| 202208 | 0.00 | 0.00 | 0.00 |
| 202209 | 0.00 | 0.00 | 0.00 |
| 202210 | 0.00 | 0.00 | 0.00 |
| 202211 | 0.00 | 0.00 | 0.00 |
| 202212 | 0.00 | 0.00 | 0.00 |
| | | 0.00 | |

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

**AVISTA UTILITIES
Washington Customer Deposits**

| Date | No. of Accounts | Deposits Held |
|------------|-----------------|---------------|
| 12/31/2021 | 6 | 1,418.32 |
| 1/31/2022 | 9 | 1,759.02 |
| 2/28/2022 | 12 | 2,500.29 |
| 3/31/2022 | 13 | 3,014.32 |
| 4/30/2022 | 13 | 3,732.28 |
| 5/31/2022 | 15 | 3,913.56 |
| 6/30/2022 | 13 | 4,021.39 |
| 7/31/2022 | 14 | 4,233.52 |
| 8/31/2022 | 15 | 3,874.43 |
| 9/30/2022 | 19 | 5,483.42 |
| 10/31/2022 | 22 | 9,149.21 |
| 11/30/2022 | 21 | 9,325.32 |
| 12/31/2022 | 22 | 9,046.56 |

(Dec 2020 + Dec 2021) / 2 \$5,232.44

AMA Deposits \$4,686.60

Allocate WA Deposits to Service (1):

| | | |
|--------------|---------|--------------------------|
| WA Electric | 77.679% | \$3,640.50 |
| WA Gas | 22.321% | \$1,046.10 |
| TOTAL | | <u>\$4,686.60</u> |

Per:
<http://www.utc.wa.gov/regulatedindustries/utilities/energy/pages/customerdepositinterestrates.aspx>

Gas, Electric and Solid Waste Companies

As of January 15, 2023, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their **customers is 4.67 percent.**

Gas, electric, and solid waste company rules use the rate as of January 15. The rates were determined as of January 17, 2023.

| For Commission Basis Historical 2022 Rate | |
|---|-----------------------------|
| <u>Int. Rate Per WAC for 2023</u> | <u>Allocate to Service:</u> |
| 4.67% | \$170.01 |
| 4.67% | \$48.85 |
| | <u>\$218.86</u> |

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Working Capital |
|-------------|---|--------------------|
| | Adjstment Number | 1.03 |
| | Workpaper Reference | G-WC |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>-</u> |
| 26 | OPERATING INCOME BEFORE FIT | - |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | 3 |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (3)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | - |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>(562)</u> |
| 47 | TOTAL RATE BASE | <u>\$ (562)</u> |

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2022 - Average of Monthly Averages Bas

| Line No. | Description | |
|----------|---|----------------------|
| 1 | AVERAGE INVESTED CAPITAL | |
| 2 | Common Equity | 2,250,514,397 |
| 3 | Trust Originated Preferred Securities | 51,547,000 |
| 4 | Long-Term Debt | 2,132,762,561 |
| 5 | Unamortized Debt Expense & Reacq. Gain/Loss | (24,749,041) |
| 6 | Current Portion Long Term Debt | 79,604,167 |
| 7 | Notes Payable - Current | 208,083,333 |
| 8 | | |
| 9 | Total Average Invested Capital | 4,697,762,417 |
| 10 | | |
| 11 | AVERAGE OPERATING INVESTMENTS | |
| 12 | | |
| 13 | Electric Utility Plant | 4,987,610,085 |
| 14 | Electric Accumulated Depreciation | (1,783,186,192) |
| 15 | Gas Utility Plant | 1,533,123,554 |
| 16 | Gas Accumulated Depreciation | (463,453,492) |
| 17 | WPNG Acquisition Adjustment | (331,857,337) |
| 18 | WPNG Acquisition Adju. Accum. Amort. | 332,171,255 |
| 19 | Common Plant | 724,256,173 |
| 20 | Common Accumulated Depreciation | (287,007,899) |
| 21 | Customer Deposits and Advances | (4,279,372) |
| 22 | Accumulated Deferred Taxes | (739,004,913) |
| 23 | Other Regulatory Assets/Liabilities | (30,344,393) |
| 24 | Unrecovered Purchased Gas Costs - PGA | 27,626,558 |
| 25 | Conservation Programs | (5,067,956) |
| 26 | Provision for Pensions | 0 |
| 27 | Investment in Exchange Power | 0 |
| 28 | Total Average Operating Investment | 3,960,586,071 |
| 29 | | |
| 30 | | |
| 31 | Construction Work in Progress | |
| 32 | | |
| 33 | Electric and Gas Construction Work in Process | 182,340,719 |
| 34 | Preliminary Surveys | 0 |
| 35 | Total Construction Work in Progress | 182,340,719 |
| 36 | | |
| 37 | Non-Utility / Nonoperating Investments | |
| 38 | | |
| 39 | Non-Utility Property | 22,301,285 |
| 40 | Investment in Subsidiaries | 235,093,868 |
| 41 | Other Investments & FAS 133 | 11,621,934 |
| 42 | Other Special Funds | (0) |
| 43 | Special Deposits and Temporary Investments | 20,037,528 |
| 44 | Misc. Deferred Charges / Other Deferred Credits Net | (31,914,452) |
| 45 | Receivable/Payable Associated Co.-Net | 4,550,610 |
| 46 | Derivative Assets/Liabilities Net | 136,174,399 |
| 47 | Accumulated Deferred Federal Income Tax | 11,058,234 |
| 48 | FAS 109 Regulatory Asset/Liability Net | (0) |
| 49 | Other Accounts and Notes Receivable | 0 |
| 50 | Other Current and Accrued Liabilities | (2,563,069) |
| 51 | Total Non Operating Investment | 406,360,337 |
| 52 | | |
| 53 | Total Average Investments | 4,549,287,127 |
| 54 | | |
| 55 | Total Investor Supplied Capital | 148,475,290 |
| 56 | | |

**II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA
Docket UE-170485/UG-170486)**

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2022 - Average of Monthly Averages Bas

| Line No. | Description | |
|----------|--|----------------------|
| | Rate Base | 3,908,404,885 |
| | Non-Utility Investments | 640,882,241 |
| | Total Investment | <u>4,549,287,127</u> |
| | Ratio: | |
| | Rate Base | 85.91% |
| | Non-Utility Investments | 14.09% |
| | Total Investment | <u>100.0%</u> |
| | Working Capital Allocation: | |
| | Operating (Rate Base Portion) | 127,555,122 |
| | Non-Operating (Non-Utility Investment Portion) | 20,920,168 |
| | Total Working Capital | <u>148,475,290</u> |

Avista Corp
Working Capital - Proposed Allocation
For the Twelve Month Period Ending December 31, 2022
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 20,920,168

| Allocation Factor Note | Allocation Factor Svc.Jur | Total | Non-Operating | Operating | Electric | Gas-North | Gas-South | ED-WA | ED-ID | GD-WA | GD-ID | GD-OR |
|------------------------|---------------------------|---------------------|---------------------|---------------------|----------|-----------|-----------|---------|---------|---------|---------|---------|
| 1 | ED.AN | 38,987,483 | (5,493,336) | 33,494,146 | 100.00% | | | 64.40% | 35.60% | | | |
| | ED.ID | 0 | 0 | 0 | 100.00% | | | | 100.00% | | | |
| | ED.WA | 5,206,430 | (733,586) | 4,472,844 | 100.00% | | | 100.00% | | | | |
| | GD.AN | 0 | 0 | 0 | | 100.00% | | | | 68.45% | 31.55% | |
| | GD.ID | 54,988 | (7,748) | 47,241 | | 100.00% | | | | | 100.00% | |
| | GD.OR | 3,612,068 | (508,940) | 3,103,128 | | | 100.00% | | | | | 100.00% |
| | GD.WA | 1,255,933 | (176,961) | 1,078,972 | | | | | | 100.00% | | |
| 1 Total | | 49,116,902 | (6,920,571) | 42,196,331 | | | | | | | | |
| 2 | CD.AA | (38,198,866) | 5,382,220 | (32,816,646) | 52.16% | 34.26% | 13.58% | 65.10% | 34.90% | 65.45% | 34.55% | 100.00% |
| | CD.ID | (77,161) | 10,872 | (66,289) | 60.36% | 39.64% | | | 100.00% | | 100.00% | |
| | CD.WA | (417,360) | 58,806 | (358,554) | 60.36% | 39.64% | | 100.00% | | 100.00% | | |
| | ED.AN | (583) | 82 | (501) | 100.00% | | | 65.10% | 34.90% | | | |
| | ED.ID | 2,865,205 | (403,707) | 2,461,498 | 100.00% | | | | 100.00% | | | |
| | ED.WA | 14,652,517 | (2,064,540) | 12,587,977 | 100.00% | | | 100.00% | | | | |
| | GD.AA | 0 | 0 | 0 | | 71.62% | 28.38% | | | 65.45% | 34.55% | 100.00% |
| | GD.AN | (21) | 3 | (18) | | 100.00% | | | | 65.45% | 34.55% | |
| | GD.ID | 502,178 | (70,757) | 431,421 | | 100.00% | | | | | 100.00% | |
| | GD.WA | 2,737,328 | (385,690) | 2,351,639 | | 100.00% | | | | 100.00% | | |
| 2 Total | | (17,936,762) | 2,527,290 | (15,409,473) | | | | | | | | |
| 4 | CD.AA | 168,388,939 | (23,726,001) | 144,662,938 | 70.70% | 20.23% | 9.08% | 66.94% | 33.06% | 71.75% | 28.25% | 100.00% |
| | CD.AN | (84,925) | 11,966 | (72,959) | 77.68% | 22.32% | | 66.94% | 33.06% | 71.75% | 28.25% | |
| | CD.ID | (6,696) | 943 | (5,753) | 77.68% | 22.32% | | | 100.00% | | 100.00% | |
| | CD.WA | (119,375) | 16,820 | (102,555) | 77.68% | 22.32% | | 100.00% | | 100.00% | | |
| | ED.AN | (12,644,189) | 1,781,566 | (10,862,623) | 100.00% | | | 66.94% | 33.06% | | | |
| | ED.ID | 2,701,528 | (380,645) | 2,320,883 | 100.00% | | | | 100.00% | | | |
| | ED.MT | 4,050 | (571) | 3,479 | 100.00% | | | 66.94% | 33.06% | | | |
| | ED.WA | 8,318,218 | (1,172,037) | 7,146,181 | 100.00% | | | 100.00% | | | | |
| | GD.AA | (6,525,339) | 919,420 | (5,605,919) | | 68.74% | 31.26% | | | 71.75% | 28.25% | 100.00% |
| | GD.AN | (3,971,336) | 559,561 | (3,411,775) | | 100.00% | | | | 71.75% | 28.25% | |
| | GD.ID | 1,366,722 | (192,571) | 1,174,151 | | 100.00% | | | | | 100.00% | |
| | GD.WA | (4,669,571) | 657,943 | (4,011,629) | | 100.00% | | | | 100.00% | | |
| 4 Total | | 152,758,024 | (21,523,605) | 131,234,419 | | | | | | | | |
| 20 | ED.ID | (5,054,159) | 712,131 | (4,342,028) | 0.00% | 100.00% | ED.WA | 64.40% | 35.60% | | | |
| | ED.MT | (6,264,067) | 882,607 | (5,381,460) | 100.00% | | | 64.40% | 35.60% | | | |
| | ED.OR | 413,586 | (58,274) | 355,311 | 100.00% | | | 64.40% | 35.60% | | | |
| | ED.WA | (17,972,899) | 2,532,381 | (15,440,518) | 0.00% | | 100.00% | 64.40% | 35.60% | | | |
| | GD.ID | (1,491,192) | 210,109 | (1,281,083) | | 100.00% | | | | | 100.00% | |
| | GD.OR | (218,149) | 30,737 | (187,412) | | | 100.00% | | | | | 100.00% |
| | GD.WA | (4,875,994) | 687,028 | (4,188,967) | | 100.00% | | | | 100.00% | | |
| 20 Total | | (35,462,874) | 4,996,719 | (30,466,155) | | | | | | | | |
| Grand Total | | 148,475,290 | (20,920,168) | 127,555,122 | | | | | | | | |

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2022
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 20,920,168

| Allocation Factor Note | Allocation Factor Svc.Jur | Total | Non-Operating | Operating | ED-WA | ED-ID | GD-WA | GD-ID | GD-OR | ED-WA | ED-ID | GD-WA | GD-ID | GD-OR |
|------------------------|---------------------------|---------------------|---------------------|---------------------|---------|---------|---------|---------|---------|---------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | ED.AN | 38,987,483 | (5,493,336) | 33,494,146 | 64.40% | 35.60% | 0.00% | 0.00% | 0.00% | 21,570,230 | 11,923,916 | 0 | 0 | 0 |
| | ED.ID | 0 | 0 | 0 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 | 0 |
| | ED.WA | 5,206,430 | (733,586) | 4,472,844 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4,472,844 | 0 | 0 | 0 | 0 |
| | GD.AN | 0 | 0 | 0 | 0.00% | 0.00% | 68.45% | 31.55% | 0.00% | 0 | 0 | 0 | 0 | 0 |
| | GD.ID | 54,988 | (7,748) | 47,241 | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 47,241 | 0 |
| | GD.OR | 3,612,068 | (508,940) | 3,103,128 | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 | 3,103,128 |
| | GD.WA | 1,255,933 | (176,961) | 1,078,972 | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | 1,078,972 | 0 | 0 |
| 1 Total | | 49,116,902 | (6,920,571) | 42,196,331 | | | | | | 26,043,074 | 11,923,916 | 1,078,972 | 47,241 | 3,103,128 |
| 2 | CD.AA | (38,198,866) | 5,382,220 | (32,816,646) | 33.95% | 18.21% | 22.43% | 11.84% | 13.58% | (11,142,580) | (5,974,382) | (7,359,322) | (3,884,110) | (4,456,252) |
| | CD.ID | (77,161) | 10,872 | (66,289) | 0.00% | 60.36% | 0.00% | 39.64% | 0.00% | 0 | (40,009) | 0 | (26,280) | 0 |
| | CD.WA | (417,360) | 58,806 | (358,554) | 60.36% | 0.00% | 39.64% | 0.00% | 0.00% | (216,406) | 0 | (142,148) | 0 | 0 |
| | ED.AN | (583) | 82 | (501) | 65.10% | 34.90% | 0.00% | 0.00% | 0.00% | (326) | (175) | 0 | 0 | 0 |
| | ED.ID | 2,865,205 | (403,707) | 2,461,498 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | 2,461,498 | 0 | 0 | 0 |
| | ED.WA | 14,652,517 | (2,064,540) | 12,587,977 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 12,587,977 | 0 | 0 | 0 | 0 |
| | GD.AA | 0 | 0 | 0 | 0.00% | 0.00% | 46.88% | 24.74% | 28.38% | 0 | 0 | 0 | 0 | 0 |
| | GD.AN | (21) | 3 | (18) | 0.00% | 0.00% | 65.45% | 34.55% | 0.00% | 0 | 0 | (12) | (6) | 0 |
| | GD.ID | 502,178 | (70,757) | 431,421 | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 431,421 | 0 |
| | GD.WA | 2,737,328 | (385,690) | 2,351,639 | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | 2,351,639 | 0 | 0 |
| 2 Total | | (17,936,762) | 2,527,290 | (15,409,473) | | | | | | 1,228,666 | (3,553,068) | (5,149,843) | (3,478,975) | (4,456,252) |
| 4 | CD.AA | 168,388,939 | (23,726,001) | 144,662,938 | 47.33% | 23.37% | 14.51% | 5.72% | 9.08% | 68,462,247 | 33,807,217 | 20,994,615 | 8,267,804 | 13,131,055 |
| | CD.AN | (84,925) | 11,966 | (72,959) | 52.00% | 25.68% | 16.02% | 6.31% | 0.00% | (37,939) | (18,734) | (11,685) | (4,601) | 0 |
| | CD.ID | (6,696) | 943 | (5,753) | 0.00% | 77.68% | 0.00% | 22.32% | 0.00% | 0 | (4,468) | 0 | (1,284) | 0 |
| | CD.WA | (119,375) | 16,820 | (102,555) | 77.68% | 0.00% | 22.32% | 0.00% | 0.00% | (79,663) | 0 | (22,892) | 0 | 0 |
| | ED.AN | (12,644,189) | 1,781,566 | (10,862,623) | 66.94% | 33.06% | 0.00% | 0.00% | 0.00% | (7,271,766) | (3,590,857) | 0 | 0 | 0 |
| | ED.ID | 2,701,528 | (380,645) | 2,320,883 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | 2,320,883 | 0 | 0 | 0 |
| | ED.MT | 4,050 | (571) | 3,479 | 66.94% | 33.06% | 0.00% | 0.00% | 0.00% | 2,329 | 1,150 | 0 | 0 | 0 |
| | ED.WA | 8,318,218 | (1,172,037) | 7,146,181 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 7,146,181 | 0 | 0 | 0 | 0 |
| | GD.AA | (6,525,339) | 919,420 | (5,605,919) | 0.00% | 0.00% | 49.32% | 19.42% | 31.26% | 0 | 0 | (2,764,577) | (1,088,707) | (1,752,634) |
| | GD.AN | (3,971,336) | 559,561 | (3,411,775) | 0.00% | 0.00% | 71.75% | 28.25% | 0.00% | 0 | 0 | (2,447,812) | (963,963) | 0 |
| | GD.ID | 1,366,722 | (192,571) | 1,174,151 | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 1,174,151 | 0 |
| | GD.WA | (4,669,571) | 657,943 | (4,011,629) | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | (4,011,629) | 0 | 0 |
| 4 Total | | 152,758,024 | (21,523,605) | 131,234,419 | | | | | | 68,221,389 | 32,515,189 | 11,736,020 | 7,383,400 | 11,378,420 |
| 20 | ED.ID | (5,054,159) | 712,131 | (4,342,028) | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | (4,342,028) | 0 | 0 | 0 |
| | ED.MT | (6,264,067) | 882,607 | (5,381,460) | 64.40% | 35.60% | 0.00% | 0.00% | 0.00% | (3,465,660) | (1,915,800) | 0 | 0 | 0 |
| | ED.OR | 413,586 | (58,274) | 355,311 | 64.40% | 35.60% | 0.00% | 0.00% | 0.00% | 228,821 | 126,491 | 0 | 0 | 0 |
| | ED.WA | (17,972,899) | 2,532,381 | (15,440,518) | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | (15,440,518) | 0 | 0 | 0 | 0 |
| | GD.ID | (1,491,192) | 210,109 | (1,281,083) | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | (1,281,083) | 0 |
| | GD.OR | (218,149) | 30,737 | (187,412) | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 | (187,412) |
| | GD.WA | (4,875,994) | 687,028 | (4,188,967) | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | (4,188,967) | 0 | 0 |
| 20 Total | | (35,462,874) | 4,996,719 | (30,466,155) | | | | | | (18,677,357) | (6,131,337) | (4,188,967) | (1,281,083) | (187,412) |
| Grand Total | | 148,475,290 | (20,920,168) | 127,555,122 | | | | | | 76,815,773 | 34,754,700 | 3,476,182 | 2,670,582 | 9,837,884 |

ADJ for interest (1,833,055) (562,124)

Revised 74,982,718 2,914,058

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|------------------|---------|--------------------------------|-----------|-----------|---------------------|
| 1 | ED.AN | 128150 | SPECIAL FUNDS-CS2 GE LTSA ADVA | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 128155 | SPECIAL FUNDS-CS2 LTSA ADV-O&M | ZZ | ZZ | 2,596,476.00 |
| 1 | ED.AN | 128300 | SPECIAL FUNDS-TRANSMSN SRVC RE | ZZ | ZZ | 96,272.99 |
| 1 | ED.AN | 134150 | OTHER SPECIAL DEPOSITS-ENERGY | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 135600 | WORKING FUND-CS2 | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 135630 | WORKING FUND-COLSTRIP | ZZ | ZZ | 884,230.78 |
| 1 | ED.AN | 142150 | CUST ACCT REC-CT FUEL SALES | ZZ | ZZ | 6,986,074.58 |
| 1 | ED.AN | 142500 | CUST ACCT REC-UNBILLED REV ELE | ZZ | ZZ | 37,896,076.21 |
| 1 | ED.AN | 142610 | CUST ACCT REC-RESALE ELECTRIC | ZZ | ZZ | 14,519,522.09 |
| 1 | ED.AN | 143210 | OTHER ACCT REC-POWER TRANSACTI | ZZ | ZZ | 2,928,281.95 |
| 1 | ED.AN | 143230 | OTHER ACCT REC-NUCLEUS AR | ZZ | ZZ | 36,583.32 |
| 1 | ED.AN | 143220 | OTHER ACCT REC-HEADWATER | ZZ | ZZ | 24,006.63 |
| 1 | ED.AN | 143501 | OTHER ACCT REC-PRE-LINE SCHOOL | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 143502 | OTHER ACCT REC-APP LNMN SCHOOL | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 143740 | OTHER ACCT REC-EIM | ZZ | ZZ | 1,052,811.59 |
| 1 | ED.AN | 151120 | FUEL STOCK COAL-COLSTRIP | ZZ | ZZ | 1,893,419.04 |
| 1 | ED.AN | 151210 | FUEL STOCK HOG FUEL-KFGS | ZZ | ZZ | 2,702,122.93 |
| 1 | ED.AN | 154150 | PLANT MAT & OPER NON STD | ZZ | ZZ | 42,738.71 |
| 1 | ED.AN | 154300 | PLANT MAT & OPER SUP-COYOTE SP | ZZ | ZZ | 1,375,279.70 |
| 1 | ED.AN | 154400 | PLANT MAT & OPER SUP-COLSTRIP | ZZ | ZZ | 3,914,438.49 |
| 1 | ED.AN | 165210 | PREPAYMENTS-RATHDRM MUN DVLPMT | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 165240 | PREPAYMENTS-BPA TRANS RESERVAT | ZZ | ZZ | 83,212.50 |
| 1 | ED.AN | 165250 | COLSTRIP PREPAID ASSET | ZZ | ZZ | 187,338.26 |
| 1 | ED.AN | 165260 | PREPAYMENTS-SPOKANE TRIBE | ZZ | ZZ | 540,393.35 |
| 1 | ED.AN | 165270 | PREPAYMENTS-REC & CCX | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 165312 | GAS IMBALANCE - LANCASTER | ED | AN | 51,759.58 |
| 1 | ED.AN | 165340 | GAS IMBALANCE-COYOTE SPRINGS 2 | ED | AN | 16,288.34 |
| 1 | ED.AN | 165350 | GAS IMBALANCE-RATHDRUM | ED | AN | 35,443.27 |
| 1 | ED.AN | 165360 | GAS IMBALANCE-NORTHEAST CT | ED | AN | (13,782.11) |
| 1 | ED.AN | 165370 | GAS IMBALANCE-BOULDER PARK | ED | AN | 26,984.36 |
| 1 | ED.AN | 165380 | GAS IMBALANCE-KETTLE FALLS CT | ED | AN | (290.77) |
| 1 | ED.AN | 165390 | GAS IMBALANCE-KETTLE FALLS GS | ED | AN | (12,529.42) |
| 1 | ED.AN | 190365 | ADFIT-MT Lease Payments | ED | AN | 5,903,472.63 |
| 1 | ED.AN | 232110 | ACCTS PAY-POWER TRANSACTIONS | ZZ | AA/ZZ | (12,193,078.98) |
| 1 | ED.AN | 232115 | ACCTS PAY-NUCLEUS AP | ZZ | AA/ZZ | (277,830.25) |
| 1 | ED.AN | 232170 | ACCTS PAY-BPA TRANSACTIONS | ZZ | ZZ | (1,758,127.72) |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|--------------------|---------|-------------------------------------|-----------|-----------|----------------------|
| 1 | ED.AN | 232180 | ACCTS PAY-POLE RENTAL | ZZ | ZZ | (503,824.56) |
| 1 | ED.AN | 232610 | ACCTS PAY-COLSTRIP COAL | ZZ | ZZ | (2,544,843.10) |
| 1 | ED.AN | 232620 | ACCTS PAY-TURBINE GAS | ZZ | ZZ | (14,812,265.09) |
| 1 | ED.AN | 232630 | ACCTS PAY-COLSTRIP OPERATIONS | ZZ | ZZ | (1,790,237.49) |
| 1 | ED.AN | 232635 | ACCTS PAY-COLSTRIP TRANSMISSION | ZZ | ZZ | (48,757.21) |
| 1 | ED.AN | 232640 | ACCTS PAY-KETTLE FALLS HOG FUE | ZZ | ZZ | (366,387.03) |
| 1 | ED.AN | 232660 | ACCTS PAY-CS2 OPERATIONS AVA S | ZZ | ZZ | (1,293,694.63) |
| 1 | ED.AN | 232681 | ACCTS PAY LAKE CDA CURRENT FUN | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 232725 | ACCTS PAY LAKE PSCCU | ZZ | ZZ | (325.59) |
| 1 | ED.AN | 232740 | ACCTS PAY LAKE EIM | ZZ | ZZ | (464,303.29) |
| 1 | ED.AN | 234390 | INTEREST INC PAYABLE-SPOKANE E | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 235400 | TRANSMISSION SERVICE DEPOSITS | ZZ | ZZ | (4,912,381.09) |
| 1 | ED.AN | 241200 | MISC LIAB-FOREST USE PERMITS | ED | AN | 0.00 |
| 1 | ED.AN | 242060 | MISC LIAB-FOREST USE PERMITS | ZZ | ZZ | (2,347,374.28) |
| 1 | ED.AN | 242375 | MISC LIAB-MT LEASE PAYMENTS | ZZ | ZZ | (1,157,527.79) |
| 1 | ED.AN | 242385 | MISC LIAB-MT INVASIVE SPECIES FEE | ED | AN | (129,443.89) |
| 1 | ED.AN | 242500 | MISC LIABILITY-MISC NON-MON PW | ZZ | ZZ | 0.00 |
| 1 | ED.AN | 253127 | MISC LIABILITY-TIMBER HARVEST | ZZ | ZZ | (178,740.33) |
| 1 | ED.AN Total | | | | | 38,987,482.68 |
| 1 | ED.ID | 186365 | REGULATORY ASSET FOR COLSTRIP | ED | ID | 0.00 |
| 1 | ED.ID Total | | | | | 0.00 |
| 1 | ED.WA | 144500 | ACCUMULATED RETAIL W/O-COVID GRANTS | ED | WA | 5,206,430.12 |
| 1 | ED.WA Total | | | | | 5,206,430.12 |
| 1 | GD.AN | 232130 | ACCTS PAY-GAS SUPPLY TRANSACTI | GD | AN | 0.00 |
| 1 | GD.AN Total | | | | | 0.00 |
| 1 | GD.ID | 165320 | GAS IMBALANCE-AVISTA LDC | GD | ID | 54,988.40 |
| 1 | GD.ID Total | | | | | 54,988.40 |
| 1 | GD.OR | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | GD | OR | (6,350.94) |
| 1 | GD.OR | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | OR | 2,669,834.86 |
| 1 | GD.OR | 144500 | ACCUMULATED RETAIL W/O-COVID GRANTS | GD | OR | 889,872.83 |
| 1 | GD.OR | 144600 | ACCUMULATED RETAIL REINSTATEME | GD | OR | 0.00 |
| 1 | GD.OR | 144700 | ACCUMULATED RETAIL RECOVERIES | GD | OR | 0.00 |
| 1 | GD.OR | 165320 | GAS IMBALANCE-AVISTA LDC | GD | OR | (58,382.62) |
| 1 | GD.OR | 190200 | ADFIT INJURY AND DAMAGE | GD | AS/OR | 3,149.89 |
| 1 | GD.OR | 228200 | ACCUM PROV FOR INJURY & DAMAGE | GD | AS/OR | (782,614.87) |
| 1 | GD.OR | 228210 | PAYMENT/REFUND INJURY & DAMAGE | GD | CA/OR | 767,614.87 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|--------------------|---------|-------------------------------------|-----------|-----------|------------------------|
| 1 | GD.OR | 236250 | MOTOR VEHICLE TAX-OREGON | ZZ | ZZ | 0.00 |
| 1 | GD.OR | 236680 | OR/CA TAXES ACCRUED BETC-OREGO | ZZ | ZZ | 0.00 |
| 1 | GD.OR | 236690 | OR REGULATORY BETC | ZZ | ZZ | 0.00 |
| 1 | GD.OR | 242400 | STATE COMMISSION FEE ACCRUED | GD | OR | 203,202.18 |
| 1 | GD.OR | 242770 | LOW INCOME ENERGY ASSIST | GD | OR | (74,257.86) |
| 1 | GD.OR Total | | | | | 3,612,068.34 |
| 1 | GD.WA | 144500 | ACCUMULATED RETAIL W/O-COVID GRANTS | GD | WA | 1,149,872.88 |
| 1 | GD.WA | 165320 | GAS IMBALANCE-AVISTA LDC | GD | WA | 106,059.96 |
| 1 | GD.WA Total | | | | | 1,255,932.84 |
| 1 Total | | | | | | 49,116,902.38 |
| 2 | CD.AA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | CA | 0.00 |
| 2 | CD.AA | 144600 | ACCUMULATED RETAIL REINSTATEME | GD | CA | 0.00 |
| 2 | CD.AA | 144700 | ACCUMULATED RETAIL RECOVERIES | GD | CA | 0.00 |
| 2 | CD.AA | 144990 | ACC PROV FOR UNCOLLECTIBLES-RE | CD | AA | (40,226,596.59) |
| 2 | CD.AA | 190810 | ADFIT BAD DEBT RESERVE & WRITE | CD | AA | 2,027,730.73 |
| 2 | CD.AA Total | | | | | (38,198,865.86) |
| 2 | CD.ID | 144200 | ACCUMULATED RETAIL WRITE-OFFS | CD | ID | 0.00 |
| 2 | CD.ID | 144600 | ACCUMULATED RETAIL REINSTATEME | CD | ID | 0.00 |
| 2 | CD.ID | 144700 | ACCUMULATED RETAIL RECOVERIES | CD | ID | 0.00 |
| 2 | CD.ID | 242400 | STATE COMMISSION FEE ACCRUED | CD | ID | (77,161.39) |
| 2 | CD.ID Total | | | | | (77,161.39) |
| 2 | CD.WA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | CD | WA | 0.00 |
| 2 | CD.WA | 144600 | ACCUMULATED RETAIL REINSTATEME | CD | WA | 0.00 |
| 2 | CD.WA | 144700 | ACCUMULATED RETAIL RECOVERIES | CD | WA | 0.00 |
| 2 | CD.WA | 242400 | STATE COMMISSION FEE ACCRUED | CD | WA | 306,998.02 |
| 2 | CD.WA | 242770 | LOW INCOME ENERGY ASSIST | CD | WA | (724,357.56) |
| 2 | CD.WA Total | | | | | (417,359.54) |
| 2 | ED.AN | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | ED | AN | (582.81) |
| 2 | ED.AN | 144610 | ACC PROV FOR UNCOLLECTIBLES-RE | ED | AN | 0.00 |
| 2 | ED.AN | 190810 | ADFIT BAD DEBT RESERVE & WRITE | ED | AN | 0.00 |
| 2 | ED.AN Total | | | | | (582.81) |
| 2 | ED.ID | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | ED | ID | (2,558.46) |
| 2 | ED.ID | 144200 | ACCUMULATED RETAIL WRITE-OFFS | ED | ID | 2,867,763.33 |
| 2 | ED.ID Total | | | | | 2,865,204.87 |
| 2 | ED.WA | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | ED | WA | (35,421.95) |
| 2 | ED.WA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | ED | WA | 14,621,482.64 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|--------------------|---------|--------------------------------------|-----------|-----------|------------------------|
| 2 | ED.WA | 144700 | ACCUMULATED RETAIL RECOVERIES | ED | WA | 0.00 |
| 2 | ED.WA | 232830 | CITY OF PALOUSE STREET LIGHTS | ED/ZZ | WA/ZZ | 0.00 |
| 2 | ED.WA | 242770 | LOW INCOME ENERGY ASSIST | ED | WA | 66,456.28 |
| 2 | ED.WA Total | | | | | 14,652,516.97 |
| 2 | GD.AA | 144610 | ACC PROV FOR UNCOLLECTIBLES-RE | GD | AA | 0.00 |
| 2 | GD.AA Total | | | | | 0.00 |
| 2 | GD.AN | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | GD | AN | (20.72) |
| 2 | GD.AN Total | | | | | (20.72) |
| 2 | GD.ID | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | GD | ID | (2,935.89) |
| 2 | GD.ID | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | ID | 505,113.86 |
| 2 | GD.ID Total | | | | | 502,177.97 |
| 2 | GD.WA | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | GD | WA | (4,313.03) |
| 2 | GD.WA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | WA | 2,741,641.11 |
| 2 | GD.WA Total | | | | | 2,737,328.08 |
| 2 Total | | | | | | (17,936,762.43) |
| 4 | CD.AA | 131120 | CASH-PAYROLL | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 131140 | CASH-WORKERS COMPENSATION | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 131170 | CASH - AM&D (METALFX) | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 134120 | OTHER SPECIAL DEPOSITS - NEWED | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 134122 | OTHER SPECIAL DEPOSITS - MIZUH | ZZ | ZZ | 10,687,439.37 |
| 4 | CD.AA | 134123 | OTHER SPECIAL DEPOSITS - WELLS FARGO | ZZ | ZZ | 24,428,939.97 |
| 4 | CD.AA | 134200 | OTHER SPECIAL DEPOSITS - MIZUH | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 135100 | WORKING FUNDS-EMPLOYEE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 135400 | WORKING FUND-REAL ESTATE DEPT | ZZ | ZZ | 15,000.00 |
| 4 | CD.AA | 135430 | WORKING FUND-FLEET MANAGEMENT | ZZ | ZZ | 7,341.67 |
| 4 | CD.AA | 136300 | TEMP CASH INVEST-AFS SECURITIE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 142100 | CUST ACCT REC-RETAIL SERVICE | ZZ | ZZ | 82,474,798.99 |
| 4 | CD.AA | 142200 | CUST ACCT REC-CONTRACTS | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 142350 | CUST ACCT REC- NET PRESENTATIO | ZZ | ZZ | (3,643,150.36) |
| 4 | CD.AA | 143020 | GST | ZZ | ZZ | 17,463,598.45 |
| 4 | CD.AA | 143025 | HST | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 143050 | OTHER ACCT REC-RETIREE DEDUCTI | ZZ | ZZ | (3,023.71) |
| 4 | CD.AA | 143200 | OTHER ACCT REC-OTHER MISC | ZZ | ZZ | 1,643,164.02 |
| 4 | CD.AA | 143390 | OTHER ACCT REC-WILMINGTON TRUS | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 143500 | OTHER ACCT REC-MISCELLANEOUS | ZZ | ZZ | 2,934,670.85 |
| 4 | CD.AA | 143510 | CSS ACCOUNTS RECEIVABLES | ZZ | ZZ | 0.00 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|------------------|---------|--|-----------|-----------|---------------------|
| 4 | CD.AA | 143550 | OTHER ACCT REC-DAMAGE CLAIMS | ZZ | ZZ | 419,360.53 |
| 4 | CD.AA | 143900 | OTHER ACCT REC-DEVELOPERS PROM | ZZ | ZZ | 161.50 |
| 4 | CD.AA | 144140 | ACCUMULATED PROVISION-MISC UNCOLL | ZZ | ZZ | (29,093.04) |
| 4 | CD.AA | 154100 | PLANT MATERIALS & OPER SUPPLIE | ZZ | ZZ | 61,833,908.29 |
| 4 | CD.AA | 154500 | SUPPLY CHAIN RECEIVING INVENTO | ZZ | ZZ | 4,365.29 |
| 4 | CD.AA | 154550 | SUPPLY CHAIN AVERAGE COST VARI | ZZ | ZZ | (4,217.18) |
| 4 | CD.AA | 154560 | SUPPLY CHAIN INVOICE PRICE VAR | ZZ | ZZ | 531.87 |
| 4 | CD.AA | 163000 | STORES EXPENSE UNDISTRIBUTED | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 163200 | STORES EXPENSE-SUPPLY CHAIN IN | ZZ | ZZ | 25,701.10 |
| 4 | CD.AA | 165100 | PREPAYMENTS-PREPAID INSURANCE | ZZ | ZZ | 6,467,528.87 |
| 4 | CD.AA | 165110 | PREPAYMENTS-MISC | ZZ | ZZ | 428,070.32 |
| 4 | CD.AA | 165150 | PREPAYMENTS-PREPAID LICENSE FE | ZZ | ZZ | 12,244,079.61 |
| 4 | CD.AA | 165160 | LT PREPAYMENTS-PREPAID LICENSE FE | ZZ | ZZ | 2,478,416.85 |
| 4 | CD.AA | 165180 | PREPAYMENTS-CUSTOMER BILLING S | ZZ | ZZ | 101,851.68 |
| 4 | CD.AA | 165190 | RESOURCE DEFERRED OPT EXPENSE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 165191 | RESOURCE DEFERRED OPT EXPENSE | ZZ | ZZ | (9,111,786.08) |
| 4 | CD.AA | 165192 | RESOURCE DEFERRED OPT EXP - WELLS | ZZ | ZZ | (7,916,604.13) |
| 4 | CD.AA | 165200 | PREPAYMENTS-POSTAGE METERS | ZZ | ZZ | 6,257.10 |
| 4 | CD.AA | 165550 | PREPAYMENTS-WILMINGTON TRUST | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 171000 | INTEREST & DIVIDENDS RECEIVABL | ZZ | ZZ | 138,475.52 |
| 4 | CD.AA | 172500 | RENTS RECEIVABLE-MISCELLANEOUS | ZZ | ZZ | 1,772,972.09 |
| 4 | CD.AA | 172510 | RENTS RECEIVABLE-ACCRUED | ZZ | ZZ | 973,620.96 |
| 4 | CD.AA | 182358 | REGULATORY ASSET PENSION SETTLEMENT | CD | AA | 492,816.17 |
| 4 | CD.AA | 182383 | REGULATORY ASSET WORKERS COMP | CD | AA | 1,094,177.71 |
| 4 | CD.AA | 184100 | TRANSPORTAION CLEARING | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 184260 | PAYROLL BENEFITS CLEARING | ZZ | ZZ | 28.97 |
| 4 | CD.AA | 184265 | PAYROLL BENEFITS CLEARING - NON SERVIC | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 184270 | PAYROLL TAXES CLEARING | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 186180 | PREPAID AIRPLANE LEASE EXPENSE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 186205 | PLANT ALLOC OF CLEARING JOURNA | ZZ | ZZ | 5,585,644.47 |
| 4 | CD.AA | 186400 | MISC DEFERRED DEBITS TREASURY | CD | AA | 9,071.14 |
| 4 | CD.AA | 190150 | ADFIT FAS87 UNFUNDED PENSION | CD/ZZ | AA/AN/ZZ | 5,344,375.97 |
| 4 | CD.AA | 190152 | ADFIT HRA-RETIREE | CD/ZZ | AA/AN/ZZ | (85,087.23) |
| 4 | CD.AA | 190153 | ADFIT HAR-ACTIVE EMPLOYEES | CD/ZZ | AA/AN/ZZ | 1,108,738.47 |
| 4 | CD.AA | 190830 | ADFIT PAID TIME OFF | CD | AA | 3,157,694.29 |
| 4 | CD.AA | 190860 | ADFIT INCENTIVES | CD | AA | 3,088.58 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|------------------|---------|------------------------------------|-----------|-----------|---------------------|
| 4 | CD.AA | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 228300 | ACCUM PROV FAS106 POST RET MED | ZZ | ZZ | (40,810,872.65) |
| 4 | CD.AA | 228320 | ACCUM PROV FAS87 ACCUM PEN COS | ZZ | ZZ | 118,135,220.79 |
| 4 | CD.AA | 228330 | HRA - RETIREE | ZZ | ZZ | (5,081,176.41) |
| 4 | CD.AA | 228335 | HRA - ACTIVE EMPLOYEES | ZZ | ZZ | (7,989,293.51) |
| 4 | CD.AA | 228340 | ACCUM PROV MED CLAIMS PAYABLE | ZZ | ZZ | (1,893,155.06) |
| 4 | CD.AA | 232100 | ACCTS PAY-GENERAL | ZZ | ZZ | (8,233,015.20) |
| 4 | CD.AA | 232120 | ACCTS PAY-PAYROLL OTHER | ZZ | ZZ | (134,435.77) |
| 4 | CD.AA | 232135 | ACCTS PAY-LDC GAS BROKER FEES | CD | AA | 0.00 |
| 4 | CD.AA | 232160 | ACCTS PAY-STAMPS | ZZ | ZZ | 262.51 |
| 4 | CD.AA | 232200 | ACCTS PAY-VOUCHERS | ZZ | ZZ | (25,911,072.85) |
| 4 | CD.AA | 232300 | ACCTS PAY-PAYROLL | ZZ | ZZ | (25,366.31) |
| 4 | CD.AA | 232301 | ACCTS PAY-PAYROLL ACCRUAL | ZZ | ZZ | (6,879,463.82) |
| 4 | CD.AA | 232350 | ACCTS PAY- NET PRESENTATION AC | ZZ | ZZ | 3,643,150.36 |
| 4 | CD.AA | 232360 | ACCTS PAY-NEGATIVE CASH ADJUSTMENT | ZZ | ZZ | (1,618,160.08) |
| 4 | CD.AA | 232370 | LIABILITY AWARD INCENTIVE ACCR | ZZ | ZZ | (1,323,121.29) |
| 4 | CD.AA | 232380 | ACCTS PAY-EMPLOYEE INCENTIVE P | ZZ | ZZ | (6,992,372.64) |
| 4 | CD.AA | 232390 | ACCTS PAY-SEVERANCE ACCRUAL | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 232400 | ACCTS PAY-UNCLAIMED FUNDS | ZZ | ZZ | (53,915.10) |
| 4 | CD.AA | 232650 | ACCTS PAY-RESOURCE ACCOUNTING | ZZ | ZZ | (28,839.01) |
| 4 | CD.AA | 232670 | ACCTS PAY-RESOURCE TRANS FEE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 232800 | CUSTOMER REFUNDS PAYABLE-CSS | ZZ | ZZ | (104,666.44) |
| 4 | CD.AA | 232820 | CUSTOMER REFUNDS PAYABLE-CCB | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 236000 | TAXES ACCRUED-FEDERAL | ZZ | ZZ | 29,811,189.54 |
| 4 | CD.AA | 236050 | TAXES ACCRUED - STATE | ZZ | ZZ | 12,880.82 |
| 4 | CD.AA | 236100 | TAXES OTHER THAN INC-WA/ID & O | ZZ | ZZ | 39,730.49 |
| 4 | CD.AA | 236500 | USE TAX ACCRUAL | ZZ | ZZ | (175,135.73) |
| 4 | CD.AA | 236615 | TAXES ACCRUED-PAYROLL TAX | ZZ | ZZ | (580,583.63) |
| 4 | CD.AA | 236616 | TAXES ACCRUED-PAYROLL INCENTIVES | ZZ | ZZ | (418,061.87) |
| 4 | CD.AA | 236617 | TAXES ACCRUED-CARES ACT SSIE | ZZ | ZZ | (2,994,106.91) |
| 4 | CD.AA | 237100 | INTEREST ACCRUED - LT DEBT | ZZ | ZZ | (27,221,013.94) |
| 4 | CD.AA | 237200 | INTEREST ACCRUED - OTHER LIABI | ZZ | ZZ | (456,796.71) |
| 4 | CD.AA | 237210 | INTEREST ACCRUED - CUST DEPOSI | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 241000 | PAYROLL TAX PAYABLE | ZZ | ZZ | (83,006.34) |
| 4 | CD.AA | 241200 | SALES TAX PAYABLE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 241300 | DIRECTORS WA B&O TAXES PAYABLE | ZZ | ZZ | (17,598.10) |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|--------------------|---------|--|-----------|-----------|-----------------------|
| 4 | CD.AA | 242050 | MISC LIAB-MARGIN CALL DEPOSIT | ZZ | ZZ | (5,111,250.00) |
| 4 | CD.AA | 242051 | MISC LIAB-MARGIN CALL DEPOSIT CONTRA | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 242090 | SETTLEMENT PAYABLE | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 242095 | MISC LIAB-MIRABEAU ACCRUED REN | ZZ | ZZ | 0.00 |
| 4 | CD.AA | 242115 | MISC LIAB-SUA JPMORGAN CHASE | ZZ | ZZ | (737,519.89) |
| 4 | CD.AA | 242125 | MISC LIAB-SOFTWARE LICENSES | ZZ | ZZ | (1,364,867.17) |
| 4 | CD.AA | 242200 | MISC LIAB-AUDIT EXP ACC | ZZ | ZZ | 143,483.94 |
| 4 | CD.AA | 242700 | MISC LIAB-PAYROLL EQLZTN | ZZ | ZZ | (29,045,565.83) |
| 4 | CD.AA | 242701 | MISC LIAB-PAYROLL EQLZTN | ZZ | ZZ | (13,813.86) |
| 4 | CD.AA | 242720 | EMPLOYEE RELIEF FUND | ZZ | ZZ | 65.03 |
| 4 | CD.AA | 242830 | MISC LIAB-OL DONATION POOL | ZZ | ZZ | (1,094,177.71) |
| 4 | CD.AA | 242900 | ACCTS PAYABLE INVENTORY ACCRUA | ZZ | ZZ | (1,207,795.94) |
| 4 | CD.AA | 242910 | ACCTS PAYABLE EXPENSE ACCRUAL- | ZZ | ZZ | (5,192,785.76) |
| 4 | CD.AA | 253125 | MISC LIAB-SOFTWARE LICENSES | ZZ | ZZ | (1,555,143.67) |
| 4 | CD.AA | 283150 | FAS 106-CURRENT | CD/ZZ | AA/ZZ | (20,677,417.19) |
| 4 | CD.AA | 283152 | FAS 106-CURRENT | CD | AA | 0.00 |
| 4 | CD.AA | 283153 | FAS 106-CURRENT | CD | AA | 0.00 |
| 4 | CD.AA | 283165 | ADFIT-PREPAID EXPENSES (165100/165150) | CD | AA | (855,960.07) |
| 4 | CD.AA | 283358 | ADFIT-PENSION SETTLEMENT | CD | AA | (68,447.33) |
| 4 | CD.AA Total | | | | | 168,388,938.63 |
| 4 | CD.AN | 232700 | WA/ID-PROJECT SHARE | CD/ZZ | AA/ZZ | (26,840.29) |
| 4 | CD.AN | 232710 | WA/ID-GIFT CERTIFICATES | ZZ | ZZ | (58,084.79) |
| 4 | CD.AN | 236220 | WA/ID MOTOR VEHICLE TX - WASHI | ZZ | ZZ | 0.00 |
| 4 | CD.AN | 236230 | WA/ID MOTOR VEHICLE TX - IDAH | ZZ | ZZ | 0.00 |
| 4 | CD.AN Total | | | | | (84,925.08) |
| 4 | CD.ID | 236100 | TAXES OTHER THAN INC-WA/ID & O | CD | ID | (6,544.78) |
| 4 | CD.ID | 241000 | PAYROLL TAX PAYABLE | CD | ID | 0.00 |
| 4 | CD.ID | 241200 | SALES TAX PAYABLE | CD | ID | (151.19) |
| 4 | CD.ID Total | | | | | (6,695.97) |
| 4 | CD.WA | 236100 | TAXES OTHER THAN INC-WA/ID & O | CD | WA | (117,831.39) |
| 4 | CD.WA | 236500 | TAXES OTHER THAN INC-WA/ID & O | CD | WA | 0.00 |
| 4 | CD.WA | 241000 | PAYROLL TAX PAYABLE | CD | WA | 0.00 |
| 4 | CD.WA | 241200 | SALES TAX PAYABLE | CD | WA | (1,544.10) |
| 4 | CD.WA | 242780 | AVISTA GRANTS ENG SUSTAIN WSU- | CD | WA | 0.00 |
| 4 | CD.WA | 242790 | MISC LIAB-MOBIUS | CD | WA | 0.00 |
| 4 | CD.WA Total | | | | | (119,375.49) |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|-------------------|--------------------|---------|-----------------------------------|-----------|-----------|------------------------|
| 4 | ED.AN | 190200 | ADFIT INJURY AND DAMAGE | ED | AN | 170,843.31 |
| 4 | ED.AN | 228200 | ACCUM PROV FOR INJURY & DAMAGE | ED | AN | (12,015,461.45) |
| 4 | ED.AN | 232135 | ACCTS PAY-LDC GAS BROKER FEES | ED | AN | 0.00 |
| 4 | ED.AN | 242300 | MISC LIAB-FERC ADMIN FEE ACC | ED | AN | (715,817.14) |
| 4 | ED.AN | 242310 | MISC LIAB-FERC ELEC ADMIN CHG | ED | AN | (83,754.13) |
| 4 | ED.AN Total | | | | | (12,644,189.41) |
| 4 | ED.ID | 190449 | ADFIT RATE REFUND | ED | ID | 0.00 |
| 4 | ED.ID | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ED | ID | 2,701,528.09 |
| 4 | ED.ID | 229000 | RATE REFUND LIABILITY | ED | ID | 0.00 |
| 4 | ED.ID | 283150 | FAS 106-CURRENT | ED | ID | 0.00 |
| 4 | ED.ID Total | | | | | 2,701,528.09 |
| 4 | ED.MT | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ED | MT | 4,049.54 |
| 4 | ED.MT Total | | | | | 4,049.54 |
| 4 | ED.WA | 190449 | ADFIT RATE REFUND | ED | WA | 65,215.19 |
| 4 | ED.WA | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ED | WA | 8,496,340.27 |
| 4 | ED.WA | 229000 | RATE REFUND LIABILITY | ED | WA | 0.00 |
| 4 | ED.WA | 229020 | RATE REFUND LIABILITY-REMAND | ED | WA | (243,337.83) |
| 4 | ED.WA | 241200 | SALES TAX PAYABLE | ED | WA | 0.00 |
| 4 | ED.WA | 254240 | COLSTRIP COMMUNITY SOLAR FUND | ED | WA | 0.00 |
| 4 | ED.WA | 283150 | FAS 106-CURRENT | ED | WA | 0.00 |
| 4 | ED.WA Total | | | | | 8,318,217.63 |
| 4 | GD.AA | 142510 | CUST ACCT REC-UNBILLED REV GAS | ZZ | ZZ | 15,570,316.21 |
| 4 | GD.AA | 142600 | CUST ACCT REC-RESALE GAS | ZZ | ZZ | 8,999,520.78 |
| 4 | GD.AA | 143503 | ACCUM PROV FOR INJURY & DAMAGE | ZZ | ZZ | 0.00 |
| 4 | GD.AA | 228200 | ACCUM PROV FOR INJURY & DAMAGE | GD | AA | 0.00 |
| 4 | GD.AA | 232130 | ACCTS PAY-GAS SUPPLY TRANSACTI | ZZ | ZZ | (30,547,158.98) |
| 4 | GD.AA | 232135 | ACCTS PAY-LDC GAS BROKER FEES | ZZ | ZZ | (9.27) |
| 4 | GD.AA | 232140 | ACCTS PAY-GAS RESEARCH INSTITU | ZZ | ZZ | (7,821.60) |
| 4 | GD.AA | 232545 | ACCTS PAY-JACKSON PRAIRIE STOR | ZZ | ZZ | (540,186.16) |
| 4 | GD.AA Total | | | | | (6,525,339.02) |
| 4 | GD.AN | 190200 | ADFIT INJURY AND DAMAGE | GD | AN | 10,500.00 |
| 4 | GD.AN | 228200 | ACCUM PROV FOR INJURY & DAMAGE | GD | AN | (3,981,835.88) |
| 4 | GD.AN Total | | | | | (3,971,335.88) |
| 4 | GD.ID | 190305 | ADFIT DEPRECIATION STUDY DEFERRAL | GD | ID | 27,943.95 |
| 4 | GD.ID | 190449 | ADFIT RATE REFUND | GD | ID | 0.00 |
| 4 | GD.ID | 228210 | PAYMENT/REFUND INJURY & DAMAGE | GD | ID | 1,471,844.76 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount |
|--------------------|--------------------|---------|--------------------------------|-----------|-----------|-------------------------|
| 4 | GD.ID | 229000 | RATE REFUND LIABILITY | GD | ID | 0.00 |
| 4 | GD.ID | 254305 | DEPRECIATION STUDY DEFERRAL | GD | ID | (133,066.34) |
| 4 | GD.ID Total | | | | | 1,366,722.37 |
| 4 | GD.WA | 190449 | ADFIT RATE REFUND | GD | WA | 29,385.25 |
| 4 | GD.WA | 228210 | PAYMENT/REFUND INJURY & DAMAGE | GD | WA | 2,459,991.12 |
| 4 | GD.WA | 229000 | RATE REFUND LIABILITY | GD | WA | 0.00 |
| 4 | GD.WA | 229000 | RATE REFUND LIABILITY | GD | WA | (129,714.73) |
| 4 | GD.WA | 241200 | SALES TAX PAYABLE | GD | WA | 0.00 |
| 4 | GD.WA | 242770 | LOW INCOME ENERGY ASSIST | GD | WA | (7,029,232.77) |
| 4 | GD.WA | 283150 | FAS 106-CURRENT | GD | WA | 0.00 |
| 4 | GD.WA Total | | | | | (4,669,571.13) |
| 4 Total | | | | | | 152,758,024.28 |
| 20 | ED.ID | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | ID | (5,054,158.65) |
| 20 | ED.ID Total | | | | | (5,054,158.65) |
| 20 | ED.MT | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | MT | (6,264,067.00) |
| 20 | ED.MT Total | | | | | (6,264,067.00) |
| 20 | ED.OR | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | OR | 413,585.54 |
| 20 | ED.OR Total | | | | | 413,585.54 |
| 20 | ED.WA | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | WA | (17,972,899.11) |
| 20 | ED.WA Total | | | | | (17,972,899.11) |
| 20 | GD.ID | 236100 | TAXES OTHER THAN INC-WA/ID & O | GD | ID | (1,491,192.10) |
| 20 | GD.ID Total | | | | | (1,491,192.10) |
| 20 | GD.OR | 236100 | TAXES OTHER THAN INC-WA/ID & O | GD | OR | (218,148.71) |
| 20 | GD.OR Total | | | | | (218,148.71) |
| 20 | GD.WA | 236100 | TAXES OTHER THAN INC-WA/ID & O | GD | WA | (4,875,994.36) |
| 20 | GD.WA Total | | | | | (4,875,994.36) |
| 20 Total | | | | | | (35,462,874.39) |
| Grand Total | | | | | | \$148,475,289.84 |

MIZUHO-134122

| | Ending Balance | Monthly Avg Balance | Interest Income/(Expense) | Effective Interest Rate | Calculated Interest-Bearing Balance | Monthly Avg Bal |
|--------|----------------|---------------------|---------------------------|-------------------------|-------------------------------------|------------------|
| 202112 | 14,537,270 | | 916 | 0.0008 | 1,172,067 | |
| 202201 | (1,781,309) | 6,377,980 | 980 | 0.0008 | 1,255,007 | 1,213,537 |
| 202202 | (3,410,751) | (2,596,030) | 1,128 | 0.0008 | 1,443,892 | 1,349,450 |
| 202203 | (12,670,187) | (8,040,469) | 855 | 0.0008 | 1,094,568 | 1,269,230 |
| 202204 | (5,344,539) | (9,007,363) | 345 | 0.0008 | 442,172 | 768,370 |
| 202205 | (334,474) | (2,839,506) | (26) | 0.0008 | 32,771 | 237,472 |
| 202206 | (4,266,633) | (2,300,553) | 636 | 0.0008 | 814,000 | 423,386 |
| 202207 | 7,797,554 | 1,765,461 | (181) | 0.0008 | 231,846 | 522,923 |
| 202208 | 7,306,801 | 7,552,178 | (3,195) | 0.0008 | 4,090,241 | 2,161,043 |
| 202209 | 23,741,692 | 15,524,246 | (5,057) | 0.0008 | 6,473,190 | 5,281,715 |
| 202210 | 25,704,633 | 24,723,162 | (3,739) | 0.0008 | 4,785,944 | 5,629,567 |
| 202211 | 42,584,802 | 34,144,717 | (7,365) | 0.0008 | 9,427,834 | 7,106,889 |
| 202212 | 83,306,097 | 62,945,449 | (9,352) | 0.0008 | 11,971,786 | 10,699,810 |
| | | <u>10,687,439</u> | | | | <u>3,055,283</u> |

Adjustment - Reduction to Working Capital Rate Base:

| | |
|-----------|------------------|
| Mizuho | 3,055,283 |
| Wells | <u>818,021</u> |
| Total ADJ | <u>3,873,303</u> |

WA Electric Share **1,833,055**

WA Gas Share **562,124**

WELLS FARGO-134123

| | Ending Balance | Monthly Avg Balance | Interest Income/(Expense) | Effective Interest Rate | Calculated Interest-Bearing Balance | Monthly Avg Bal |
|--------|-----------------------|--------------------------------|--------------------------------------|--|--|----------------------------|
| 202112 | 16,029,320 | | 624 | 0.001667 | 374,592 | |
| 202201 | 11,135,221 | 13,582,270 | 397 | 0.001667 | 238,158 | 306,375 |
| 202202 | 5,764,068 | 8,449,644 | 132 | 0.001667 | 78,954 | 158,556 |
| 202203 | 4,615,145 | 5,189,607 | 120 | 0.001667 | 72,000 | 75,477 |
| 202204 | 17,351,178 | 10,983,161 | 209 | 0.001667 | 125,298 | 98,649 |
| 202205 | 20,926,599 | 19,138,888 | 990 | 0.001667 | 594,006 | 359,652 |
| 202206 | 16,702,485 | 18,814,542 | 1,992 | 0.001667 | 1,195,050 | 894,528 |
| 202207 | 28,425,539 | 22,564,012 | 3,648 | 0.001667 | 2,188,584 | 1,691,817 |
| 202208 | 22,214,690 | 25,320,114 | 326 | 0.001667 | 195,762 | 1,192,173 |
| 202209 | 36,187,105 | 29,200,897 | 2,025 | 0.001667 | 1,214,934 | 705,348 |
| 202210 | 33,657,608 | 34,922,356 | 3,379 | 0.001667 | 2,027,472 | 1,621,203 |
| 202211 | 44,015,728 | 38,836,668 | 1,162 | 0.001667 | 697,380 | 1,362,426 |
| 202212 | 88,274,508 | 66,145,118 | 3,338 | 0.001667 | 2,002,710 | 1,350,045 |
| | | <u>24,428,940</u> | | | | <u>818,021</u> |

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

FERC Accounts 134122 – Other Special Deposits Mizuho and 134123 – Other Special Deposits Wells

Wells Fargo Securities, LLC (Wells) and Mizuho Securities USA, LLC (Mizuho) are registered futures commission merchants (FCM) with the Commodity Futures Trading Commission (CFTC) and members of the National Futures Association (NFA). Avista transacts futures-based swaps for power and natural gas, through ICE (Intercontinental Exchange) Futures Europe, one of the derivative exchanges and Swap Execution Facilities whom both Wells and Mizuho are clearing members.

Clearing members stand in the middle of each trade and become the central counterparty to the trade, thereby guaranteeing financial performance of the contract, mitigating counterparty risk for Avista, and providing more liquid markets. Transactions executed on these exchanges are financially cleared through either Wells or Mizuho. There are stringent requirements including minimum capital levels, operational and technical abilities, and risk management competence that FCM's must meet and maintain to be clearing members.

When Avista enters into a financial transaction, the transaction is assessed initial margin, based on published rates by the Exchange for each futures product (i.e. Mid C Pwr, Mid C Peak, Nymex Alberta, Nymex Malin, etc.) and cash is posted to either Wells or Mizuho into Avista's segregated accounts. Initial margins represent a theoretical loss that could occur over a specified time based on historical price volatility. In addition, transactions are marked to market (MTM) daily to ensure adequate margin which may require an additional deposit to Wells or Mizuho. Avista wires funds to or receives funds from Wells and Mizuho daily. The funds are cumulative of changes in initial margin, MTM changes, fees (commissions, clearing, NFA, etc.), and profit or loss of settled transactions with the net deficit/excess amount either being wired or received.

Minimal interest is calculated by Wells and Mizuho on a minimal portion of Avista's account in slightly different manners. Wells calculates interest daily using the margin excess or deficit amount, based on the 90 day T-Bill rate. Mizuho calculates interest daily using the difference between the ending account balance and the open trade equity balance. The interest income or interest expense is credited or debited to Avista's accounts after month end by Wells and Mizuho.

As described above, for the deposits in FERC Accounts 134122 and 134123, only a minimal portion of the balances earn minimal interest. Avista has determined that of the system AMA balances of \$35.1 million included in these two accounts, approximately \$3.9 million effectively earned interest. Therefore, the Company is proposing to remove Washington's share of these balances that were "interest-bearing" from working capital. WA electric share is \$1.8 million and WA natural gas share is \$0.6 million that will be removed from working capital rate base. The remaining balances included in working capital in FERC Accounts 134122 and 134123 represent the non-interest bearing portion of the account balances. Please see spreadsheet called "WellsMizuho- Calculate Interest-Bearing Amount-20" for the calculation of the interest-bearing amounts.

This method of treatment is consistent with that discussed with WA Staff (B. Erdahl) and supported within Ms. Erdahl's Working Capital Direct testimony in Docket UE-190334 et al.

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Eliminate B & O Taxes |
|-------------|---|-----------------------------|
| | Adjstment Number | 2.01 |
| | Workpaper Reference | G-EBO |
| | REVENUES | |
| 1 | Total General Business | \$ (7,404) |
| 2 | Total Transportation | (128) |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>(7,532)</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | (7,526) |
| 16 | Total Distribution | <u>(7,526)</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>(7,526)</u> |
| 26 | OPERATING INCOME BEFORE FIT | (6) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (1) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (5)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

**AVISTA UTILITIES
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2022
NATURAL GAS**

| | <u>Washington</u> | |
|--|-------------------|--|
| General Business Revenue | | |
| B&O Taxes Collected through Schedule 58 | 7,416,086 | |
| B&O Taxes Collected through Schedule 58A | (12,219) | |
| Net B&O Taxes Collected through Schedule 58 and 58A | <u>7,403,867</u> | |
| Other Revenue | | |
| B&O Taxes Collected through Schedule 58 | 127,568 | |
| B&O Taxes Collected through Schedule 58A | <u>0</u> | |
| Net B&O Taxes Collected through Schedule 58 and 58A | <u>127,568</u> | |
| Total B&O Taxes Collected | | 7,531,434 |
| Expense per Account 408.12 | | |
| Adjustments to 408120 | <u>0</u> | |
| Expense per Account 408.12 | <u>7,537,944</u> | |
| Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192 | <u>(12,219)</u> | |
| Net B&O Taxes Expensed | | <u>7,525,724</u> |
| Net Impact on NOI Before FIT | | (5,710) |
| <i>(before ID SIT)</i> | | |

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2022
NATURAL GAS

| DESCRIPTION | CLASS | | Schedule 158 | | Schedule 158A | Total |
|--------------------------------------|-------|---------|--------------|---------|---------------|------------------|
| <i>(1)</i> | | | | | | |
| WASHINGTON | | | | | | |
| GENERAL BUSINESS | | | | | | |
| Residential | 1 | G-EBO-3 | 4,755,307 | G-EBO-4 | (8,901) | 4,746,407 |
| PGA Adj Commercial Lg Cust | 16 | G-EBO-3 | 0 | | | 0 |
| Firm - Commercial | 21 | G-EBO-3 | 2,576,639 | G-EBO-4 | (3,319) | 2,573,320 |
| Interruptible - Commercial | 22 | G-EBO-3 | 45,286 | | | 45,286 |
| Large Customer - PGA Industrial | 17 | G-EBO-3 | 0 | | | 0 |
| Firm - Misc Industrial | 31 | G-EBO-3 | 38,854 | | | 38,854 |
| Interruptible - Misc Industrial | 41 | | 0 | | | 0 |
| Total General Business | | | 7,416,086 | | (12,219) | 7,403,867 |
| OTHER REVENUES | | | | | | |
| -Gas Transportation - Commercial | 91 | G-EBO-3 | 92,883 | | | 92,883 |
| -Gas Transportation - Industrial | 92 | G-EBO-3 | 34,685 | | | 34,685 |
| Total Other Revenues | | | 127,568 | | 0 | 127,568 |
| TOTAL | | | 7,543,654 | | (12,219) | 7,531,434 |
| <i>(2) Reverse Interdepartmental</i> | 80 | G-EBO-3 | 109 | | 0 | 109 |

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:158

| Jur | Ferc Acct | Revenue Class | Period | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | 12 Month Total |
|-------|-----------|----------------------------------|--------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| WA | 480000 | 01 RESIDENTIAL | | 745,281.25 | 638,948.00 | 574,696.71 | 381,817.12 | 321,357.28 | 200,904.31 | 133,817.97 | 117,068.52 | 122,952.00 | 148,872.82 | 438,117.48 | 931,473.67 | 4,755,307.13 |
| | 481200 | 16 LARGE CUSTOMER PGA-COMMERCIAL | | | | | | | | | | | | | | 0.00 |
| | 481200 | 21 FIRM COMMERCIAL | | 382,055.25 | 326,332.26 | 319,088.72 | 204,194.75 | 167,349.25 | 108,656.21 | 75,433.73 | 69,668.85 | 71,873.52 | 92,439.93 | 257,730.74 | 501,815.91 | 2,576,639.12 |
| | 481250 | 22 INTERRUPTIBLE COMMERCIAL | | 5,315.46 | 2,013.15 | 6,060.27 | 3,191.35 | 2,967.48 | 2,281.76 | 1,718.23 | 1,725.97 | 1,787.06 | 2,159.28 | 6,985.27 | 9,080.35 | 45,285.63 |
| | 481300 | 17 LARGE CUSTOMER PGA-INDUSTRIAL | | | | | | | | | | | | | | 0.00 |
| | 481300 | 31 FIRM- INDUSTRIAL | | 4,763.23 | 5,155.87 | 5,115.12 | 3,464.94 | 2,400.99 | 1,451.62 | 883.05 | 925.15 | 955.26 | 1,233.37 | 5,032.34 | 7,473.41 | 38,854.35 |
| | 484000 | 80 INTERDEPARTMENT REVENUE | | 19.77 | 18.11 | 13.72 | 10.56 | 9.23 | 6.29 | 3.06 | 1.40 | 1.40 | 1.40 | 5.69 | 18.43 | 109.06 |
| | 489300 | 91 COMMERCIAL-TRANS OF GAS | | 11,987.49 | 11,910.49 | 10,257.88 | 8,724.40 | 8,518.34 | 6,929.72 | 5,096.98 | 4,179.70 | 4,179.45 | 4,685.86 | 5,944.81 | 10,467.56 | 92,882.68 |
| | 489300 | 92 INDUSTRIAL-TRANS OF GAS | | 3,137.64 | 3,047.52 | 3,319.22 | 2,372.82 | 2,951.43 | 2,681.09 | 2,699.01 | 2,572.50 | 3,965.23 | 2,352.50 | 2,611.82 | 2,974.13 | 34,684.91 |
| | | | | 1,152,560.09 | 987,425.40 | 918,551.64 | 603,775.94 | 505,554.00 | 322,911.00 | 219,652.03 | 196,142.09 | 205,713.92 | 251,745.16 | 716,428.15 | 1,463,303.46 | 7,543,762.88 |
| Total | | | | 1,152,560.09 | 987,425.40 | 918,551.64 | 603,775.94 | 505,554.00 | 322,911.00 | 219,652.03 | 196,142.09 | 205,713.92 | 251,745.16 | 716,428.15 | 1,463,303.46 | 7,543,762.88 |

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:158A

| | | | Revenue Amt | | | | | | | | | | | | | |
|-------|-----------|---------------|-------------|-------------------|-------------------|-------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|---------------------------|
| | | | Period | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | 12 Month Total |
| Jur | Ferc Acct | Revenue Class | | | | | | | | | | | | | | |
| WA | 481200 | 21 | | (1,308.23) | (1,213.04) | (975.75) | (765.83) | (661.70) | (629.53) | (388.10) | (182.19) | (195.31) | (297.05) | (352.79) | (1,931.05) | (8,900.57) G-EBO-2 |
| | 489300 | 91 | | (431.10) | (415.92) | (357.31) | (294.75) | (284.22) | (231.41) | (180.36) | (165.61) | (168.80) | (171.05) | (216.69) | (401.70) | (3,318.92) G-EBO-2 |
| Total | | | | (1,739.33) | (1,628.96) | (1,333.06) | (1,060.58) | (945.92) | (860.94) | (568.46) | (347.80) | (364.11) | (468.10) | (569.48) | (2,332.75) | (12,219.49) |

| Ferc Acct | Service | Jurisdiction | Transaction Amount | Electric | Gas North | Gas South |
|------------------|----------------|---------------------|--|--------------------------|-------------------------|-------------------------|
| 408120 | ED | ID | 3,782,182 | 3,782,182 | 0 | 0 |
| | | WA | 20,172,909 | 20,172,909 | 0 | 0 |
| | | | <u>23,955,092</u> | <u>23,955,092</u> | <u>0</u> | <u>0</u> |
| | GD | ID | 1,539,260 | 0 | 1,539,260 | 0 |
| | | OR | 5,188,970 | 0 | 0 | 5,188,970 |
| | | WA | 7,537,944 G-EBO-1 | 0 | 7,537,944 | 0 |
| | | <u>14,266,174</u> | <u>0</u> | <u>9,077,204</u> | <u>5,188,970</u> | |
| Total | | | <u>38,221,265</u> | <u>23,955,092</u> | <u>9,077,204</u> | <u>5,188,970</u> |

Expense per Account 408.12 in General Ledger

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Restate Property Tax |
|-------------|---|----------------------------|
| | Adjstment Number | 2.02 |
| | Workpaper Reference | G-RPT |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | 174 |
| 24 | Total Admin. & General | <u>174</u> |
| 25 | Total Gas Expense | <u>174</u> |
| 26 | OPERATING INCOME BEFORE FIT | (174) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (37) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (137)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

| | PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC | | | | | ALLOCATION | | |
|---------------------------|---|------------|-----------|-----------|------------|----------------------|-----------------|------------|
| | Washington | Idaho | Montana | Oregon | Total | 64.40% Washington | 35.60% Idaho | Total |
| Actual Per Results | | | | | | | | |
| P/T: | | | | | | | | |
| 408150 | 8,181,515 | 3,155,442 | 897,684 | 3,189,914 | 15,424,554 | 9,933,413 | 5,491,141 | 15,424,554 |
| 408180 | 1,502,497 | 3,044,365 | 1,140,901 | 12,864 | 5,700,627 | 3,671,204 | 2,029,423 | 5,700,627 |
| P/T Total | 9,684,012 | 6,199,806 | 2,038,585 | 3,202,778 | 21,125,181 | 13,604,617 | 7,520,564 | 21,125,181 |
| Dist: | | | | | | | | |
| 408170 | 9,693 | 7,576,462 | 2,343,475 | - | 9,929,630 | 9,693 | 7,576,462 | 7,586,155 |
| Actual Per Results | 9,693,705 | 13,776,268 | 4,382,060 | 3,202,778 | 31,054,811 | 13,614,310 | 15,097,026 | 28,711,336 |

| Current Period | | | | | | | | |
|-----------------------|-----------|------------|-----------|-----------|------------|------------|------------|------------|
| Expense | 9,680,854 | 14,393,032 | 4,408,067 | 3,202,774 | 31,684,727 | | | |
| P/T: | | | | | | | | |
| 408150 | 8,170,641 | 3,296,007 | 923,691 | 3,189,911 | 15,580,250 | 10,033,681 | 5,546,569 | 15,580,250 |
| 408180 | 1,500,533 | 3,180,862 | 1,140,901 | 12,862 | 5,835,158 | 3,757,842 | 2,077,316 | 5,835,158 |
| P/T | 9,671,174 | 6,476,869 | 2,064,592 | 3,202,774 | 21,415,409 | 13,791,523 | 7,623,885 | 21,415,408 |
| Dist: | | | | | | | | |
| 408170 | 9,680 | 7,916,163 | 2,343,475 | - | 10,269,318 | 9,680 | 7,916,163 | 7,925,843 |
| | 9,680,854 | 14,393,032 | 4,408,067 | 3,202,774 | 31,684,727 | 13,801,203 | 15,540,048 | 29,341,251 |

| Restating Adjustment | | | | | | | | |
|-----------------------------|----------|---------|--------|-----|---------|---------|---------|---------|
| P/T: | | | | | | | | |
| 408150 | (10,874) | 140,565 | 26,007 | (3) | 155,696 | 100,268 | 55,428 | 155,696 |
| 408180 | (1,964) | 136,497 | - | (2) | 134,532 | 86,638 | 47,893 | 134,531 |
| P/T | (12,838) | 277,063 | 26,007 | (4) | 290,228 | 186,906 | 103,321 | 290,227 |
| Dist: | | | | | | | | |
| 408170 | (13) | 339,701 | - | - | 339,688 | (13) | 339,701 | 339,688 |
| | (12,851) | 616,764 | 26,007 | (4) | 629,916 | 186,893 | 443,022 | 629,915 |

| | PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS | | | | | | ALLOCATION | | | |
|---------------------------|--|--------------|----------------|---------------|-----------------|--------------|-------------------|--------------|---------------|--------------|
| | <u>Washington</u> | <u>Idaho</u> | <u>Montana</u> | <u>Oregon</u> | <u>Colstrip</u> | <u>Total</u> | <u>Washington</u> | <u>Idaho</u> | <u>Oregon</u> | <u>Total</u> |
| Actual Per Results | | | | | | | | | | |
| U/G Storage (1): | | | | | | | | | | |
| 408190 | 341,715 | | | | | 341,715 | 211,487 | 97,253 | 32,975 | 341,715 |
| Dist: | | | | | | | | | | |
| 408170 | 3,546,995 | 1,311,601 | | 4,992,011 | | 9,850,607 | 3,546,995 | 1,311,601 | 4,992,011 | 9,850,607 |
| Actual Per Results | 3,888,710 | 1,311,601 | - | 4,992,011 | - | 10,192,322 | 3,758,482 | 1,408,854 | 5,024,986 | 10,192,322 |

U/G Storage Allocation

| <u>Washington</u> | <u>Idaho</u> | <u>Oregon</u> |
|-------------------|--------------|---------------|
| 68.50% | 31.50% | 9.65% |

| <u>Current Period</u> | | | | | | | | | | |
|-----------------------|-----------|-----------|---|-----------|---|------------|-----------|-----------|-----------|------------|
| <u>Expense</u> | | | | | | | | | | |
| U/G Storage: | | | | | | | | | | |
| 408190 | 413,784 | | | | | 413,784 | 256,090 | 117,764 | 39,930 | 413,784 |
| Dist: | | | | | | | | | | |
| 408170 | 3,676,728 | 1,311,603 | | 4,992,011 | | 9,980,342 | 3,676,728 | 1,311,603 | 4,992,011 | 9,980,342 |
| | 4,090,512 | 1,311,603 | - | 4,992,011 | - | 10,394,126 | 3,932,818 | 1,429,367 | 5,031,941 | 10,394,126 |

| <u>Restating Adjustment</u> | | | | | | | | | | |
|-----------------------------|---------|---|---|---|---|---------|---------|--------|-------|---------|
| U/G Storage: | | | | | | | | | | |
| 408190 | 72,069 | - | - | - | - | 72,069 | 44,603 | 20,511 | 6,955 | 72,069 |
| Dist: | | | | | | | | | | |
| 408170 | 129,733 | 2 | - | - | - | 129,735 | 129,733 | 2 | - | 129,735 |
| | 201,802 | 2 | - | - | - | 201,804 | 174,336 | 20,513 | 6,955 | 201,804 |

| Sum of Transaction Amount - 2022 Actual | | | | | | | | | | | |
|--|--------------------------------|------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|------------|-------------|
| FERC Account | FERC Account Description | ED | | | | | GD | | | | Grand Total |
| | | ID | MT | OR | WA | Total | ID | OR | WA | Total | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | 3,155,442 | 897,684 | 3,189,914 | 8,181,515 | 15,424,554 | - | - | - | 0 | 15,424,554 |
| 408170 | TAXES OTHER THAN INC-DIST PROP | 7,576,462 | 2,343,475 | | 9,693 | 9,929,630 | 1,311,601 | 4,992,011 | 3,546,995 | 9,850,607 | 19,780,237 |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | 3,044,365 | 1,140,901 | 12,864 | 1,502,497 | 5,700,627 | - | - | - | 0 | 5,700,627 |
| 408190 | TAXES OTHER THAN INC - STORAGE | - | - | - | - | - | - | - | 341,715 | 341,715 | 341,715 |
| Grand Total | | 13,776,268 | 4,382,060 | 3,202,778 | 9,693,705 | 31,054,811 | 1,311,601 | 4,992,011 | 3,888,710 | 10,192,322 | 41,247,133 |
| Sum of Transaction Amount - 2022 Less Previous Period True-Up Costs | | | | | | | | | | | |
| FERC Account | FERC Account Description | ED | | | | | GD | | | | Grand Total |
| | | ID | MT | OR | WA | Total | ID | OR | WA | Total | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | 3,296,007 | 923,691 | 3,189,911 | 8,170,641 | 15,580,250 | | | | - | 15,580,250 |
| 408170 | TAXES OTHER THAN INC-DIST PROP | 7,916,163 | 2,343,475 | | 9,680 | 10,269,318 | 1,311,603 | 4,992,011 | 3,676,728 | 9,980,342 | 20,249,660 |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | 3,180,862 | 1,140,901 | 12,862 | 1,500,533 | 5,835,158 | | | | - | 5,835,158 |
| 408190 | TAXES OTHER THAN INC - STORAGE | | | | | - | | | 413,784 | 413,784 | 413,784 |
| Grand Total | | 14,393,032 | 4,408,067 | 3,202,774 | 9,680,854 | 31,684,727 | 1,311,603 | 4,992,011 | 4,090,512 | 10,394,126 | 42,078,853 |
| Difference (represents prior-period costs recorded in 2022) | | | | | | | | | | | |
| FERC Account | FERC Account Description | ED | | | | | GD | | | | Grand Total |
| | | ID | MT | OR | WA | Total | ID | OR | WA | Total | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | (140,565) | (26,007) | 3 | 10,874 | (155,696) | - | - | - | - | (155,696) |
| 408170 | TAXES OTHER THAN INC-DIST PROP | (339,701) | - | - | 13 | (339,688) | (2) | - | (129,733) | (129,735) | (469,423) |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | (136,497) | - | 2 | 1,964 | (134,532) | - | - | - | - | (134,532) |
| 408190 | TAXES OTHER THAN INC - STORAGE | - | - | - | - | - | - | - | (72,069) | (72,069) | (72,069) |
| Grand Total | | (616,764) | (26,007) | 4 | 12,851 | (629,916) | (2) | - | (201,802) | (201,804) | (831,720) |
| This is a summary. See file with detail from GL and pivot table. | | | | | | | | | | | |

Sum of Transaction Amount

| Row Labels | ED WA | ID | OR | MT | ED Total | GD WA | ID | GD Total | Grand Total |
|--|---------------------|--------------------|-------------|------------------|---------------------|---------------------|---------------|---------------------|---------------------|
| 408150 | (140,565.47) | (26,007.31) | 2.81 | 10,873.88 | (155,696.09) | - | - | - | (155,696.09) |
| ID 2020 Hydro Property Tax | | 50.03 | | | 50.03 | | | | 50.03 |
| ID 2020 Property Tax PM&E | | (26,119.89) | | | (26,119.89) | | | | (26,119.89) |
| ID 2022 Hydro Yr 2021 Close Out | | 62.55 | | | 62.55 | | | | 62.55 |
| MT 2021 Hydro Close Out | | | | 4,295.81 | 4,295.81 | | | | 4,295.81 |
| MT 2021 Thermal Close Out | | | | 6,399.37 | 6,399.37 | | | | 6,399.37 |
| MT -Sanders Mobile Home 2021 V#1292426 | | | | 175.00 | 175.00 | | | | 175.00 |
| MT Year 2021 True Up Adjustment | | | | 3.70 | 3.70 | | | | 3.70 |
| OR 2020 CS2 Property Tax | | | 2.81 | | 2.81 | | | | 2.81 |
| WA 2020 Other Property Tax | 666.12 | | | | 666.12 | | | | 666.12 |
| WA 2021 Forest Assessment V# 1292374 | 208.28 | | | | 208.28 | | | | 208.28 |
| WA 2021 Hydro Yr 2021 Close Out | (197.33) | | | | (197.33) | | | | (197.33) |
| WA 2021 Other Yr 2021 Close Out | (26.31) | | | | (26.31) | | | | (26.31) |
| WA 2021 Thermal Yr 2021 Close Out | (50.23) | | | | (50.23) | | | | (50.23) |
| WA ED Yr 2021 Hydro Property Tax | (101,713.00) | | | | (101,713.00) | | | | (101,713.00) |
| WA ED Yr 2021 Other Property Tax | (13,562.00) | | | | (13,562.00) | | | | (13,562.00) |
| WA ED Yr 2021 Thermal Property Tax | (25,891.00) | | | | (25,891.00) | | | | (25,891.00) |
| 408170 | (339,700.78) | - | - | 12.67 | (339,688.11) | (129,733.11) | (1.92) | (129,735.03) | (469,423.14) |
| ID 2020 Property Tax | | | | | | | 0.30 | 0.30 | 0.30 |
| ID 2022 Year 2021 Prop Tax Close Out | | | | | | | (2.22) | (2.22) | (2.22) |
| MT 2021 Distribution Close Out | | | | 12.67 | 12.67 | | | | 12.67 |
| Wa 2021 Distribution Yr 2021 Close Out | (657.78) | | | | (657.78) | | | | (657.78) |
| WA 2021 Property Tax Close Out | | | | | | 844.89 | | 844.89 | 844.89 |
| Wa ED Yr 2021 Distribution Property Tax | (339,043.00) | | | | (339,043.00) | | | | (339,043.00) |
| WA Yr 2021 Property Tax | | | | | | (130,578.00) | | (130,578.00) | (130,578.00) |
| 408180 | (136,497.31) | - | 1.55 | 1,964.16 | (134,531.60) | - | - | - | (134,531.60) |
| MT 2021 Transmission Close Out | | | | 1,964.16 | 1,964.16 | | | | 1,964.16 |
| OR 2020 Imnaha Line Property Tax | | | 1.55 | | 1.55 | | | | 1.55 |
| WA 2021 Transmission Yr 2021 Close Out | (264.31) | | | | (264.31) | | | | (264.31) |
| WA ED Yr 2021 Transmission Property Tax | (136,233.00) | | | | (136,233.00) | | | | (136,233.00) |
| 408190 | - | - | - | - | - | (72,069.00) | - | (72,069.00) | (72,069.00) |
| WA Yr 2021 Property Tax - Storage | | | | | | (72,069.00) | | (72,069.00) | (72,069.00) |
| Grand Total | (616,763.56) | (26,007.31) | 4.36 | 12,850.71 | (629,915.80) | (201,802.11) | (1.92) | (201,804.03) | (831,719.83) |
| These amounts were recorded in the current year but relate to prior years. | | | | | | | | | |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Uncollectible Expense |
|----------|---|-----------------------|
| | Adjstment Number | 2.03 |
| | Workpaper Reference | G-UE |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | 472 |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>472</u> |
| 26 | OPERATING INCOME BEFORE FIT | (472) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (99) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (373)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | - |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2022**

CALCULATION OF ADJUSTMENT:

| | <u>SYSTEM</u> | <u>WASHINGTON</u> | <u>IDAHO</u> |
|------------------------------|------------------|-------------------|------------------|
| ELECTRIC | | | |
| Actual Net Write-offs (1) | 2,578,782 | 2,098,893 | 479,889 |
| Less: | | | |
| Accrual for Write-offs (2) | 42,877 C-UE-2 | (583,045) | 625,922 |
| (Less) Covid Deferral | 2,649,061 C-UE-5 | 2,649,061 | - |
| Adjusted Write-off Accrual | <u>2,691,938</u> | <u>2,066,016</u> | <u>625,922</u> |
| | | | |
| Net Under (Over) Accrued | <u>(113,156)</u> | <u>32,877</u> | <u>(146,033)</u> |
| | | | |
| Allocation Note 2: Customers | 100.000% | 65.097% | 34.903% |
| | | | |
| GAS | | | |
| Actual Net Write-offs (1) | 938,070 | 787,770 | 150,300 |
| Less: | | | |
| Accrual for Write-offs (2) | (93,358) C-UE-2 | (93,358) | 203,522 |
| (Less) Covid Deferral | 409,564 C-UE-5 | 409,564 | - |
| Adjusted Write-off Accrual | <u>316,207</u> | <u>316,207</u> | <u>203,522</u> |
| | | | |
| Net Under (Over) Accrued | <u>621,863</u> | <u>471,563</u> | <u>(53,222)</u> |
| | | | |
| Allocation Note 2: Customers | 100.000% | 65.454% | 34.546% |

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2022**

ALLOCATION OF WRITE-OFFS TO SERVICES:

| | Sales to Ultimate Customers (3) | | Allocated Net Write-offs (4) |
|--------------------------|---------------------------------|----------|------------------------------|
| | (a) | Percent | (c) |
| WASHINGTON TOTALS | | | |
| Electric | 591,091,269 C-UE-3 | 72.710% | 2,098,893 |
| Gas | 221,899,376 C-UE-3 | 27.290% | 787,770 |
| Total | 812,990,645 | 100.000% | 2,886,663 |
| IDAHO TOTALS | | | |
| Electric | 289,793,375 C-UE-3 | 76.150% | 479,889 |
| Gas | 90,748,094 C-UE-3 | 23.850% | 150,300 |
| Total | 380,541,469 | 100.000% | 630,189 |
| Total Company | 1,193,532,115 | | 3,516,852 |

(3) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(4) Allocated Net Write-offs from Account 144200.

| | <u>Acct 144200</u> | <u>Amount</u> | |
|--------------------------------|--------------------|--------------------|---------|
| <u>Washington</u> | | | |
| Write-Offs WA | | 5,505,059 C-UE-2 | |
| Reinstatements & Recoveries WA | | (2,618,396) C-UE-2 | |
| | | <u>2,886,663</u> | |
| <u>Idaho</u> | | | |
| Write-Offs ID | | 984,364 C-UE-2 | |
| Reinstatements & Recoveries ID | | (354,175) C-UE-2 | |
| | | <u>630,189</u> | |
| | | 3,516,852 | - check |

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022

| | WRITE-OFFS | | | | REINSTATEMENTS AND RECOVERIES | | | | 144990 CD AA | NET WRITEOFFS FOR CD AA | | | | |
|--------|------------|-----------|----------|----------|-------------------------------|-------------|----------|-----------|--------------------|-------------------------|----------|----------|----------|----------|
| | ED ID | ED WA | GD ID | GD WA | ED ID | ED WA | GD ID | GD WA | | Allocation | ED ID | ED WA | GD ID | GD WA |
| 202201 | 52,473 | 285,840 | 8,709 | 47,672 | (16,819) | (66,586) | (2,360) | (14,359) | - | - | - | - | - | - |
| 202202 | 41,622 | 217,167 | 6,058 | 41,367 | (28,482) | (71,170) | (3,974) | (14,382) | - | - | - | - | - | - |
| 202203 | 54,531 | 325,347 | 13,488 | 64,955 | (34,748) | (113,870) | (4,985) | (21,610) | - | - | - | - | - | - |
| 202204 | 65,821 | 486,055 | 15,211 | 82,986 | (17,641) | (85,774) | (3,717) | (18,813) | - | - | - | - | - | - |
| 202205 | 58,252 | 389,843 | 10,297 | 89,961 | (18,818) | (83,382) | (4,393) | (17,521) | - | - | - | - | - | - |
| 202206 | 87,241 | 414,769 | 18,665 | 74,252 | (30,899) | (101,908) | (4,972) | (20,973) | - | - | - | - | - | - |
| 202207 | 104,032 | 392,654 | 22,390 | 91,363 | (27,119) | (59,929) | (5,947) | (13,987) | - | - | - | - | - | - |
| 202208 | 99,719 | 600,972 | 22,925 | 132,821 | (30,846) | (74,754) | (5,662) | (14,478) | - | - | - | - | - | - |
| 202209 | 34,252 | 184,323 | 7,933 | 53,223 | (20,166) | (77,610) | (3,789) | (18,052) | - | - | - | - | - | - |
| 202210 | 74,623 | 363,518 | 13,697 | 81,364 | (18,259) | (60,354) | (4,718) | (14,707) | - | - | - | - | - | - |
| 202211 | 83,147 | 444,521 | 11,730 | 87,189 | (30,781) | (86,345) | (5,700) | (17,852) | - | - | - | - | - | - |
| 202212 | 68,550 | 467,026 | 9,000 | 85,871 | (25,032) | (1,355,734) | (4,347) | (194,247) | - | - | - | - | - | - |
| | 824,263 | 4,572,035 | 160,101 | 933,024 | (299,611) | (2,237,415) | (54,565) | (380,982) | - | - | - | - | - | - |

| | ACCRUAL | | | | |
|-------------|-----------------------|-------------|---------|-----------|-----------|
| | UNCOLLECTIBLE EXPENSE | | | | |
| | ED.ID | ED.WA | GD.ID | GD.OR | GD.WA |
| 202201 | 45,214 | 140,202 | 15,812 | 21,676 | 22,449 |
| 202202 | 1,380 | 52,836 | 7,324 | 8,169 | 8,460 |
| 202203 | 33,832 | 1,257,113 | 13,407 | 194,359 | 201,290 |
| 202204 | 41,477 | 221,978 | 16,337 | 34,319 | 35,543 |
| 202205 | 58,825 | 124,045 | 20,470 | 19,178 | 19,862 |
| 202206 | 77,842 | (625,728) | 23,427 | (96,742) | (100,192) |
| 202207 | 106,938 | 322,622 | 29,241 | 49,880 | 51,658 |
| 202208 | 83,882 | 232,748 | 25,579 | 35,985 | 37,268 |
| 202209 | 88,186 | (159,710) | 21,790 | (24,692) | (25,573) |
| 202210 | 36,603 | (226,287) | 13,043 | (34,986) | (36,233) |
| 202211 | 32,113 | (632,946) | 8,256 | (97,858) | (101,348) |
| 202212 | 19,629 | (1,289,920) | 8,838 | (199,431) | (206,543) |
| Annual Exp. | 625,922 | (583,045) | 203,522 | (90,143) | (93,358) |

Annual Exp. 625,922 (583,045) 203,522 (90,143) (93,358)
 C-UE-1 C-UE-1 C-UE-1 C-UE-1 C-UE-1

984,364 ID total C-UE-1 (354,175) ID total C-UE-1
 5,505,059 WA total ↓ (2,618,396) WA total ↓

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Washington Electric Revenue

| | 440000 | 442200 | 442300 | 444000 | 448000 | 499%0 | |
|--------|----------------------|----------------------|---------------------|--------------------|--------------------|--------------------|----------------------|
| | ED | ED | ED | ED | ED | ED | |
| | WA | WA | WA | WA | WA | WA | Total |
| 202201 | (30,700,558) | (20,741,688) | (4,546,515) | (356,874) | (121,356) | (283,509) | (56,750,500) |
| 202202 | (26,962,913) | (19,269,814) | (4,771,310) | (344,082) | (117,288) | 2,838,334 | (48,627,073) |
| 202203 | (27,321,463) | (21,728,199) | (4,656,015) | (475,693) | (110,642) | 4,378,084 | (49,913,929) |
| 202204 | (20,446,284) | (18,674,113) | (4,992,780) | (396,286) | (99,854) | (2,242,215) | (46,851,531) |
| 202205 | (18,875,918) | (18,479,169) | (5,333,232) | (399,412) | (101,609) | 711,223 | (42,478,117) |
| 202206 | (17,055,245) | (19,374,022) | (5,597,042) | (399,749) | (105,841) | 127,464 | (42,404,435) |
| 202207 | (18,853,611) | (20,585,754) | (5,725,999) | (310,005) | (96,542) | (4,613,851) | (50,185,762) |
| 202208 | (24,582,388) | (23,250,295) | (5,882,929) | (398,795) | (106,524) | 183,818 | (54,037,115) |
| 202209 | (21,549,132) | (22,588,461) | (6,189,409) | (399,614) | (106,216) | 6,474,052 | (44,358,780) |
| 202210 | (16,112,516) | (19,419,694) | (5,409,515) | (399,434) | (104,260) | (1,219,317) | (42,664,737) |
| 202211 | (20,869,166) | (18,243,262) | (5,041,456) | (400,829) | (110,546) | (7,279,345) | (51,944,604) |
| 202212 | (32,231,060) | (21,492,355) | (5,127,575) | (405,056) | (125,627) | (1,493,014) | (60,874,687) |
| | (275,560,253) | (243,846,826) | (63,273,776) | (4,685,831) | (1,306,307) | (2,418,276) | (591,091,269) |

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**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Idaho Electric Revenue

| | 440000 | 442200 | 442300 | 444000 | 448000 | 499%0 | 440000 | 442200 | 448000 | |
|--------|----------------------|---------------------|---------------------|--------------------|------------------|------------------|-----------------|-----------------|-----------------|----------------------|
| | ED | ED | ED | ED | ED | ED | ED | ED | ED | |
| | ID | ID | ID | ID | ID | ID | MT | MT | MT | Total |
| 202201 | (15,664,154) | (8,319,128) | (4,644,242) | (197,639) | (27,801) | 177,037 | (3,037) | (5,359) | (6,268) | (28,690,592) |
| 202202 | (13,848,396) | (7,994,353) | (4,515,183) | (200,731) | (20,620) | 1,060,896 | (2,443) | (5,736) | (5,265) | (25,531,830) |
| 202203 | (13,610,275) | (8,961,627) | (4,536,442) | (288,978) | (26,419) | 2,369,620 | (2,142) | (5,275) | (4,395) | (25,065,932) |
| 202204 | (10,574,001) | (7,408,244) | (4,766,257) | (247,132) | (18,365) | (765,868) | (1,793) | (4,118) | (3,218) | (23,788,996) |
| 202205 | (9,564,226) | (7,227,839) | (4,673,255) | (234,566) | (15,151) | 348,996 | (1,324) | (2,839) | (2,292) | (21,372,495) |
| 202206 | (8,498,831) | (7,164,402) | (4,706,804) | (234,607) | (14,064) | 490,786 | (959) | (2,217) | (1,721) | (20,132,818) |
| 202207 | (9,473,508) | (7,728,169) | (4,580,308) | (234,587) | (16,274) | (2,595,808) | (640) | (1,310) | (1,025) | (24,631,629) |
| 202208 | (11,496,147) | (8,782,800) | (4,952,215) | (234,591) | (22,345) | 135,444 | (792) | (1,085) | (969) | (25,355,500) |
| 202209 | (9,981,113) | (8,405,162) | (5,002,911) | (232,974) | (14,989) | 3,525,641 | (666) | (1,299) | (1,125) | (20,114,598) |
| 202210 | (7,708,828) | (6,996,573) | (4,541,557) | (231,336) | (11,424) | (885,860) | (767) | (1,096) | (1,222) | (20,378,663) |
| 202211 | (10,460,137) | (7,051,087) | (4,545,433) | (194,898) | (17,043) | (3,626,394) | (1,893) | (2,184) | (3,592) | (25,902,660) |
| 202212 | (15,286,868) | (8,264,063) | (3,970,445) | (265,222) | (23,944) | (1,003,451) | (2,891) | (5,047) | (5,732) | (28,827,663) |
| | (136,166,484) | (94,303,446) | (55,435,051) | (2,797,260) | (228,437) | (768,961) | (19,346) | (37,565) | (36,824) | (289,793,375) |

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**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Washington Natural Gas Revenue

| | 480000 | 4812%0 | 481300 | 481400 | 484000 | 499%0 | 4893%0 | |
|--------|----------------------|---------------------|--------------------|---------------|------------------|--------------------|--------------------|----------------------|
| | GD | GD | GD | GD | GD | GD | GD | |
| | WA | WA | WA | WA | WA | WA | WA | Total |
| 202201 | (21,811,951) | (10,425,792) | (213,543) | - | (73,080) | (557,332) | (519,489) | (33,601,187) |
| 202202 | (18,425,124) | (8,829,423) | (205,244) | - | (60,177) | 1,571,955 | (512,714) | (26,460,728) |
| 202203 | (17,035,430) | (8,540,044) | (241,258) | - | (49,605) | 5,538,563 | (482,581) | (20,810,355) |
| 202204 | (11,295,518) | (5,508,264) | (163,186) | - | (36,915) | 307,134 | (444,015) | (17,140,765) |
| 202205 | (9,204,770) | (4,441,990) | (143,941) | - | (30,567) | 2,324,592 | (458,905) | (11,955,581) |
| 202206 | (5,902,941) | (2,810,936) | (130,920) | - | (19,173) | 2,226,684 | (421,865) | (7,059,150) |
| 202207 | (4,016,588) | (1,970,371) | (137,054) | - | (15,667) | 388,698 | (373,342) | (6,124,323) |
| 202208 | (3,597,628) | (1,831,604) | (125,887) | - | (16,176) | 164,672 | (345,992) | (5,752,615) |
| 202209 | (3,775,217) | (1,911,284) | (111,801) | - | (16,119) | (648,368) | (397,964) | (6,860,753) |
| 202210 | (4,674,364) | (2,529,443) | (134,001) | - | (21,500) | (3,326,178) | (375,611) | (11,061,096) |
| 202211 | (13,971,810) | (7,283,063) | (230,171) | - | (34,085) | (9,292,807) | (417,870) | (31,229,805) |
| 202212 | (27,486,833) | (13,925,428) | (325,415) | - | (71,952) | (1,518,763) | (514,627) | (43,843,019) |
| | (141,198,174) | (70,007,642) | (2,162,420) | - | (445,016) | (2,821,150) | (5,264,975) | (221,899,376) |

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**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Idaho Natural Gas Revenue

| | 480000 | 4812%0 | 481300 | 481400 | 484000 | 499%0 | 4893%0 | |
|--------|---------------------|---------------------|--------------------|---------------|-----------------|------------------|------------------|---------------------|
| | GD | GD | GD | GD | GD | GD | GD | |
| | ID | ID | ID | ID | ID | ID | ID | Total |
| 202201 | (8,455,038) | (3,510,950) | (146,964) | - | (5,389) | 359,812 | (49,454) | (11,807,983) |
| 202202 | (7,581,103) | (3,250,392) | (125,977) | - | (4,734) | 504,839 | (50,820) | (10,508,186) |
| 202203 | (7,232,409) | (3,426,683) | (138,408) | - | (4,830) | 2,205,246 | (40,493) | (8,637,576) |
| 202204 | (5,131,637) | (2,195,511) | (95,172) | - | (3,368) | 12,804 | (46,939) | (7,459,822) |
| 202205 | (4,088,177) | (1,857,588) | (124,237) | - | (2,927) | 937,935 | (47,092) | (5,182,086) |
| 202206 | (2,533,053) | (1,224,372) | (87,961) | - | (1,983) | 899,670 | (50,170) | (2,997,868) |
| 202207 | (1,677,673) | (828,275) | (72,191) | - | (1,023) | 170,416 | (48,239) | (2,456,985) |
| 202208 | (1,419,656) | (895,433) | (96,772) | - | (765) | 25,152 | (38,602) | (2,426,074) |
| 202209 | (1,577,275) | (815,477) | (87,112) | - | (980) | (233,105) | (34,615) | (2,748,564) |
| 202210 | (2,195,890) | (1,055,341) | (96,601) | - | (1,424) | (1,485,140) | (45,374) | (4,879,769) |
| 202211 | (6,676,175) | (2,868,698) | (140,474) | - | (3,998) | (4,012,044) | (41,800) | (13,743,190) |
| 202212 | (11,824,263) | (5,659,145) | (260,612) | - | (7,883) | (97,568) | (50,518) | (17,899,989) |
| | (60,392,348) | (27,587,864) | (1,472,482) | - | (39,302) | (711,983) | (544,115) | (90,748,094) |

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| For Year Ending 2022 | Column Labels | | | | Grand Total |
|-------------------------------|------------------|------------------|-----------------|---------------|------------------|
| | ED ID | WA | GD ID | WA | |
| Purge | | | | | |
| 1 | (56,810) | (217,605) | (7,574) | (33,103) | (315,092) |
| 2 | (40,229) | (76,540) | (8,235) | (15,171) | (140,174) |
| 3 | (46,629) | (143,467) | (10,250) | (32,427) | (232,773) |
| 4 | (53,346) | (329,389) | (12,233) | (65,222) | (460,191) |
| 5 | (103,945) | (324,796) | (17,845) | (95,289) | (541,875) |
| 6 | (124,575) | (324,596) | (24,621) | (71,283) | (545,075) |
| 7 | (144,764) | (299,753) | (24,634) | (66,003) | (535,153) |
| 8 | (61,650) | (236,359) | (9,867) | (54,384) | (362,260) |
| 9 | (56,447) | (194,245) | (7,081) | (37,388) | (295,161) |
| 10 | (71,622) | (197,881) | (8,625) | (34,282) | (312,410) |
| 11 | (45,806) | (122,118) | (3,542) | (19,265) | (190,732) |
| 12 | (52,696) | (138,853) | (5,042) | (15,100) | (211,691) |
| Reinstatement/Recovery | | | | | |
| 1 | (16,819) | (66,586) | (2,360) | (14,359) | (100,124) |
| 2 | (28,482) | (71,170) | (3,974) | (14,382) | (118,008) |
| 3 | (34,748) | (113,870) | (4,985) | (21,610) | (175,213) |
| 4 | (17,641) | (85,774) | (3,717) | (18,813) | (125,944) |
| 5 | (18,818) | (83,382) | (4,393) | (17,521) | (124,114) |
| 6 | (30,899) | (101,908) | (4,972) | (20,973) | (158,752) |
| 7 | (27,119) | (59,929) | (5,947) | (13,987) | (106,982) |
| 8 | (30,846) | (74,754) | (5,662) | (14,478) | (125,739) |
| 9 | (20,166) | (77,610) | (3,789) | (18,052) | (119,618) |
| 10 | (18,259) | (60,354) | (4,718) | (14,707) | (98,038) |
| 11 | (30,781) | (86,345) | (5,700) | (17,852) | (140,678) |
| 12 | (25,032) | (1,355,734) | (4,347) | (194,247) | (1,579,361) |
| Write-off | | | | | |
| 1 | 52,473 | 285,840 | 8,709 | 47,672 | 394,695 |
| 2 | 41,622 | 217,167 | 6,058 | 41,367 | 306,213 |
| 3 | 54,531 | 325,347 | 13,488 | 64,955 | 458,320 |
| 4 | 65,821 | 486,055 | 15,211 | 82,986 | 650,072 |
| 5 | 58,252 | 389,843 | 10,297 | 89,961 | 548,354 |
| 6 | 87,241 | 414,769 | 18,665 | 74,252 | 594,926 |
| 7 | 104,032 | 392,654 | 22,390 | 91,363 | 610,439 |
| 8 | 99,719 | 600,972 | 22,925 | 132,821 | 856,437 |
| 9 | 34,252 | 184,323 | 7,933 | 53,223 | 279,731 |
| 10 | 74,623 | 363,518 | 13,697 | 81,364 | 533,202 |
| 11 | 83,147 | 444,521 | 11,730 | 87,189 | 626,586 |
| 12 | 68,550 | 467,026 | 9,000 | 85,871 | 630,448 |
| Grand Total | (333,867) | (270,981) | (34,012) | 13,125 | (625,735) |

| For Year Ending 2022 | Column Labels |
|-----------------------------|----------------------|
| Row Labels | CD AA |
| Purge | |
| 1 | 341,403.87 |
| 2 | 162,825.43 |
| 3 | 260,886.09 |
| 4 | 513,051.24 |
| 5 | 599,468.20 |
| 6 | 600,223.36 |
| 7 | 613,130.38 |
| 8 | 400,295.71 |
| 9 | 333,690.09 |
| 10 | 341,404.78 |
| 11 | 211,048.31 |
| 12 | 231,156.85 |
| Write-off | |
| 1 | - |
| 2 | - |
| 3 | - |
| 4 | - |
| 5 | - |
| 6 | - |
| 7 | - |
| 8 | - |
| 9 | - |
| 10 | - |
| 11 | - |
| 12 | - |
| Grand Total | 4,608,584.31 |

Per 'Covid Deferral Summary - with Amortization' from Project Accounting (DJ489)

202212 - COVID Deferral Summary - with Amortization - Deferred Bad Debt Expense

| COVID-19 Deferred Bad Debt Expense | | | | | | |
|------------------------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|-------------------------|
| Month | WA Electric | WA Gas | ID Electric | ID Gas | OR Gas | Total Journal |
| Jun-20 | | | 587,660.00 | 489,150.00 | | 1,076,810.00 NSI016 |
| Jul-20 | | | (13,333.00) | 57,787.00 | | 44,454.00 D1489 |
| Aug-20 | | | 7,987.00 | 58,360.00 | | 66,347.00 D1489 |
| Sep-20 | | | 684,382.00 | 463,883.00 | | 1,148,265.00 D1489 |
| Oct-20 | 2,247,014.00 | 2,240,716.00 | 174,135.00 | 126,332.00 | 1,258,477.00 | 6,046,674.00 D1489 |
| Nov-20 | 2,784,884.00 | (939,098.00) | 420,402.00 | (679,262.00) | (296,796.00) | 1,290,130.00 D1489 |
| Dec-20 | (1,347,915.00) | (308,317.00) | (521,728.00) | (133,641.00) | (265,823.00) | (2,577,424.00) D1489 |
| 2020 Total | 3,683,983.00 | 993,301.00 | 1,339,505.00 | 382,609.00 | 695,858.00 | 7,095,256.00 |
| Jan-21 | 232,817.00 | 28,940.00 | 80,731.00 | 9,186.00 | 34,986.00 | 386,660.00 D1489 |
| Feb-21 | 229,685.42 | 28,861.44 | 87,461.57 | 14,220.26 | 37,122.96 | 397,351.65 D1489 |
| Mar-21 | 2,253,317.74 | 472,331.68 | (168,192.53) | (23,406.06) | 275,067.04 | 2,809,117.88 D1489 |
| Mar-21 | 1,203,855.95 | 324,591.77 | (1,328,663.25) | (427,177.64) | 227,393.22 | 0.05 NSI012 (2020 adj) |
| Apr-21 | 71,772.00 | (17,604.00) | - | - | 7,649.00 | 61,817.00 D1489 |
| May-21 | 31,224.00 | (2,213.00) | - | - | (6,993.00) | 22,018.00 D1489 |
| May-21 | (23,124.52) | (6,234.99) | (10,841.79) | 44,568.43 | (4,367.92) | (0.79) D1489 (2020 adj) |
| Jun-21 | 1,557,443.00 | 332,785.00 | - | - | 176,922.00 | 2,067,150.00 D1489 |
| Jul-21 | 637,160.00 | 149,237.00 | - | - | 57,858.00 | 844,255.00 D1489 |
| Aug-21 | (53,986.00) | 8,843.00 | - | - | (42,968.00) | (88,111.00) D1489 |
| Sep-21 | 350,900.00 | 88,895.00 | - | - | 32,919.00 | 472,714.00 D1489 |
| Oct-21 | (956,020.00) | (188,935.00) | - | - | (77,238) | (1,222,193) D1489 |
| Nov-21 | (149,324.10) | (6,232.80) | - | - | 95,046.91 | (60,509.99) D1489 |
| Dec-21 | (594,152.13) | (107,203.88) | - | - | (73,350.66) | (774,706.67) D1489 |
| 2021 Total | 4,791,568.36 | 1,106,061.23 | (1,339,505.00) | (382,609.00) | 740,046.56 | 4,915,562.14 |
| Jan-22 | (20,357.35) | 7,431.94 | - | - | 12,925.41 | 0 D1489 |
| Feb-22 | (5,098.44) | 4,025.17 | - | - | 1,073.27 | 0 D1489 |
| Mar-22 | 1,157,016.49 | 178,159.55 | - | - | 190,753.94 | 1,525,930 D1489 |
| Apr-22 | (9,850.37) | 9,193.17 | - | - | 657.20 | 0 D1489 |
| May-22 | 33,453.15 | (8,931.63) | - | - | (24,521.52) | 0 D1489 |
| Jun-22 | (865,387.37) | (139,758.15) | - | - | (148,748.21) | (1,153,894) D1489 |
| Jul-22 | 22,301.09 | (14,631.73) | - | - | (7,669.36) | 0 D1489 |
| Aug-22 | 37,370.79 | (2,061.26) | - | - | (35,309.53) | 0 D1489 |
| Sep-22 | (349,694.06) | (56,782.05) | - | - | (59,444.99) | (465,921) D1489 |
| Oct-22 | (403,325.31) | (56,880.57) | - | - | (24,498.25) | (484,704) D1489 |
| Nov-22 | (749,616) | (107,378) | - | - | (105,076) | (962,070) D1489 |
| Dec-22 | (1,495,873.75) | (221,950.46) | - | - | (224,311.02) | (1,942,135) D1489 |
| 2022 Total | (2,649,061.39) | (409,564.34) | - | - | (424,169.27) | (3,482,795.00) |
| Grand Total | 5,826,489.97 | 1,689,797.89 | (0.00) | (0.00) | 1,011,735.28 | 8,528,023.13 |
| 2020 Adjusted | 4,864,714.43 | 1,311,657.78 | (0.04) | (0.21) | 918,883.30 | 7,095,255.26 |
| 2021 Adjusted | 3,610,836.93 | 787,704.45 | 0.04 | 0.21 | 517,021.26 | 4,915,562.88 |

| | | | | | |
|--|-------------|---------------------------|------|-------------------------|-----------|
| Bad Debt Expense that was deferred | WA E | WA G | ID E | ID G | OR G |
| | (2,649,061) | (409,564) | - | - | (424,169) |
| | | Electric | | Gas | |
| | | (2,649,061) | | (409,564) | |
| (Less) Forgiveness Program Costs-Fees recorded to 186200 | | - | | - | |
| | | (2,649,061) C-UE-2 | | (409,564) C-UE-2 | |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Regulatory Expense |
|-------------|---|-----------------------|
| | Adjstment Number | 2.04 |
| | Workpaper Reference | G-RE |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | 114 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>114</u> |
| 25 | Total Gas Expense | <u>114</u> |
| 26 | OPERATING INCOME BEFORE FIT | (114) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (24) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (90)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

Avista Utilities
Calculation of Regulatory Expense Adjustment - Gas
Twelve Months Ended December 31, 2022

| | <u>System</u> | <u>Washington</u> | <u>Idaho</u> |
|----------------------|----------------|-----------------------|----------------|
| Revised Expense: (1) | | | |
| WUTC | 443,754 | 443,754 | |
| IPUC | 213,995 | | 213,995 |
| TOTAL REVISED EXP | <u>657,749</u> | <u>443,754</u> | <u>213,995</u> |
| Less Accrual: (2) | | | |
| WUTC | 330,213 | 330,213 | |
| IPUC | 133,643 | | 133,643 |
| TOTAL ACCRUAL | <u>463,856</u> | <u>330,213</u> | <u>133,643</u> |
| Adjustment | <u>193,894</u> | <u>113,541</u> | <u>80,352</u> |

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

Prep by: _____

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2022

| | Total | WUTC FEES Washington | Idaho |
|------------------------------------|-----------------------|---------------------------------|-----------------------|
| Gas Revenues: (1) | | | |
| Sales to Ultimate Consumers: | | | |
| (480) Residential | 201,590,522 | 141,198,174 | 60,392,348 |
| (481) Commercial / Industrial | 101,230,407 | 72,170,062 | 29,060,345 |
| (484) Interdepartmental | 484,318 | 445,016 | 39,302 |
| (499) Unbilled | 3,533,133 | 2,821,150 | 711,983 |
| Total Sales to Ultimate Consumers | <u>306,838,381</u> | <u>216,634,401</u> | <u>90,203,979</u> |
| Other Operating Revenues: | | | |
| (488) Misc Service Revenues | 7,438 | 2,610 | 4,828 |
| (489) Revenue From Gas Transport | 5,809,090 | 5,264,975 | 544,115 |
| (493) Rent From Gas Property | (209) | (209) | 0 |
| Total Other Operating Revenues | <u>5,816,319</u> | <u>5,267,376</u> | <u>548,943</u> |
| Total Gas Subject to Fees | <u>312,654,700</u> | <u>221,901,777</u> | <u>90,752,922</u> |
| Fee Calculation | | | |
| First \$50,000 @ .001 (Washington) | | 0.001000 | |
| Fee Rate (2) | | 0.002000 | 0.002358 |
| REGULATORY FEES | <u><u>657,749</u></u> | <u><u>443,754</u></u> | <u><u>213,995</u></u> |

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-OPS-12A

Prep by: _____

Company:001 | Ava Jet:<All> | Expenditure | Ferc Acct:928000

| | | | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | Sum |
|----|----------|----|---------|---------|---------|---------|---------|---------|-----------|-------------|---------|---------|---------|---------|-----------|
| ED | 02805036 | WA | 95,283 | 95,283 | 95,283 | 95,283 | 95,282 | 95,264 | 95,276 | 95,276 | 95,276 | 95,276 | 95,276 | 95,276 | 1,143,338 |
| | 03805013 | ID | 55,217 | 55,217 | 55,217 | 55,217 | 55,217 | 21,201 | 43,878 | 43,878 | 43,878 | 43,878 | 43,878 | 43,878 | 560,553 |
| | 09800545 | AN | 248,384 | 248,384 | 248,384 | 248,384 | 248,384 | 282,300 | 3,120,892 | (2,386,996) | 366,948 | 270,777 | 270,777 | 270,777 | 3,437,397 |
| GD | 02805035 | WA | 27,517 | 27,517 | 27,517 | 27,517 | 27,512 | 27,509 | 27,513 | 27,513 | 27,513 | 27,513 | 27,513 | 27,563 | 330,213 |
| | 03805014 | ID | 13,167 | 13,167 | 13,167 | 13,167 | 13,167 | 5,048 | 10,460 | 10,460 | 10,460 | 10,460 | 10,460 | 10,460 | 133,643 |
| | 06805000 | OR | 67,641 | 67,641 | 77,729 | 71,004 | 71,004 | 67,279 | 67,283 | 67,283 | 67,283 | 67,283 | 67,283 | 67,283 | 825,992 |

6,431,136

Company:001 Statind:DL Journal Name:<All>

| | | | | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | Sum | |
|--------|----|----|---|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-----------|-----------|-----------|-----------|------------|------------|
| 242300 | ED | AA | C | | | | | | | (2,753,944) | (2,753,944) | | | | | -5,507,888 | |
| | | | D | | | | | | | 2,753,944 | 2,753,944 | | | | | 5,507,888 | |
| | ED | AN | C | (208,333) | (208,333) | (208,333) | (208,333) | (208,333) | (208,333) | (292,981) | (3,046,925) | (292,981) | (229,167) | (229,167) | (229,167) | -5,570,388 | |
| | | | D | | | | | | | 2,753,944 | 2,753,944 | | | | | 5,507,888 | |
| 242310 | ED | AN | C | (40,051) | (40,051) | (40,051) | (40,051) | (40,051) | (73,967) | (73,967) | (73,967) | (73,967) | (41,610) | (41,610) | (41,610) | -620,953 | |
| | | | D | | | | | | 616,276 | | | | | | | 616,276 | |
| 242400 | CD | ID | C | (68,383) | (68,383) | (68,383) | (68,383) | (68,383) | (26,249) | (54,338) | (54,338) | (54,338) | (54,338) | (54,338) | (54,338) | -694,196 | |
| | | | D | | | | | | 347,098 | | | | | 347,098 | | 694,196 | |
| | | WA | C | (122,800) | (122,800) | (122,800) | (122,800) | (122,794) | (122,773) | (122,789) | (122,789) | (122,789) | (122,789) | (122,789) | (122,789) | (122,839) | -1,473,551 |
| | | | D | | | | | 1,473,551 | | | | | | | | | 1,473,551 |
| | GD | OR | C | (67,641) | (67,641) | (77,729) | (71,004) | (71,004) | (67,279) | (67,283) | (67,283) | (67,283) | (67,283) | (67,283) | (67,283) | (67,283) | -825,992 |
| | | | D | | | 693,642 | | | | 131,879 | 471 | | | | | | 825,992 |

(3,437,397)
3,437,397

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Injuries & Damages |
|-------------|---|--------------------------|
| | Adjstment Number | 2.05 |
| | Workpaper Reference | G-ID |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>-</u> |
| 26 | OPERATING INCOME BEFORE FIT | - |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ -</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

**Avista Utilities
Natural Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2022**

| | <u>System</u> | <u>Washington</u> | <u>Idaho</u> |
|---|---------------|---|---------------|
| Accrual per Results | | | |
| Directly Assigned | 0 | 0 | 0 |
| Allocated (Note 4) | 48,028 | 34,458 | 13,570 |
| Total | <u>48,028</u> | <u>34,458</u> | <u>13,570</u> |
| Revised Annual Expense-Actual Direct 6 yr avg | <u>42,657</u> | <u>34,658</u> | <u>7,999</u> |
| Increase (Decrease) in Expense | (5,371) | 199 | (5,571) |
| Allocation Note 4: Jurisdictional Four Factor | 100.000% | 71.746% | 28.254% |

Prep by: _____

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2022**

| |
|---|
| Six Year Average of Actual Injuries and Damages Payments |
|---|

| Year | Electric | | | Gas | | |
|----------------|----------------|---------------|----------------|---------------|--------------|---------------|
| | Washington | Idaho | Total | Washington | Idaho | Total |
| FY DEC 31,2016 | 202,277 | 22,344 | 224,621 | 21,509 | 11,290 | 32,800 |
| FY DEC 31,2017 | 129,573 | 74,007 | 203,580 | 9,318 | 11,352 | 20,670 |
| FY DEC 31,2018 | 97,945 | 57,368 | 155,314 | 41,667 | 286 | 41,953 |
| FY DEC 31,2019 | 112,977 | 17,209 | 130,185 | 2,882 | 780 | 3,662 |
| FY DEC 31,2020 | 195,430 | 30,205 | 225,636 | 88,300 | 20,529 | 108,829 |
| FY DEC 31,2021 | 65,390 | 36,209 | 101,599 | 44,269 | 3,759 | 48,028 |
| 6 yr Avg | 133,932 | 39,557 | 173,489 | 34,658 | 7,999 | 42,657 |

Payments from Account 228210 by Service and State

| Month | ACCUM PROV FOR INJURY & DAMAGE | | | PAYMENT/REFUND INJURY & DAMAGE | | | | | | | |
|--------|--------------------------------|-----------------|----------------|--------------------------------|---------------|----------|--------------|---------------|--------------|--|------------------|
| | 228200 | 228200 | 228200 | 228210 | 228210 | 228210 | 228210 | 228210 | 228210 | | |
| | ED | GD | GD | ED | ED | ED | GD | GD | GD | | |
| | AN | AN | OR | ID | WA | MT | ID | WA | OR | | |
| 202201 | (6,840) | | | 2,755 | 4,086 | | | | | | - |
| 202202 | (6,927) | (1,713) | | 3,504 | 3,423 | | | 1,713 | | | - |
| 202203 | (164,252) | (5,248) | | 261 | | | | 5,248 | | | (163,991) |
| 202204 | (28,273) | (413) | | 2,971 | 25,302 | | | 413 | | | - |
| 202205 | 22,710 | | | 1,964 | (24,674) | | | | | | - |
| 202206 | (3,293) | (21,942) | | 1,640 | 1,654 | | 1,840 | 20,102 | | | - |
| 202207 | (7,348) | | | 1,894 | 5,454 | | | | | | - |
| 202208 | (18,013) | | | | 18,013 | | | | | | - |
| 202209 | (9,946) | (15,339) | (1,582) | 8,801 | 1,145 | | 1,919 | 13,420 | 1,582 | | (0) |
| 202210 | (3,424) | (3,373) | (734) | 2,916 | 509 | | | 3,373 | 734 | | (0) |
| 202211 | (17,979) | | (3,850) | | 17,979 | | | | 3,850 | | - |
| 202212 | (447,003) | | | 9,503 | 12,500 | | | | | | (425,000) |
| | (690,590) | (48,028) | (6,166) | 36,209 | 65,390 | - | 3,759 | 44,269 | 6,166 | | (588,991) |

Source: General Ledger

Prep by: _____

| ORGANIZATION_DESC | Accounting Period | AVA Jet | Jurisdiction | | OR GD | Grand Total |
|----------------------------|-------------------|------------|----------------|---------------|--------------|----------------|
| | | | AN ED | Service GD | | |
| L52 - Claims Accrual | 202101 | 208-DC PAY | 6,840 | | | 6,840 |
| | 202102 | 208-DC PAY | 6,927 | 1,713 | | 8,641 |
| | 202103 | 208-DC PAY | 164,252 | 5,248 | | 169,501 |
| | 202104 | 208-DC PAY | 28,273 | 413 | | 28,686 |
| | 202105 | 208-DC PAY | (22,710) | | | (22,710) |
| | 202106 | 208-DC PAY | 3,293 | 21,942 | | 25,235 |
| | 202107 | 208-DC PAY | 7,348 | | | 7,348 |
| | 202108 | 208-DC PAY | 18,013 | | | 18,013 |
| | 202109 | 208-DC PAY | 9,946 | 15,339 | 1,582 | 26,867 |
| | 202110 | 208-DC PAY | 3,424 | 3,373 | 734 | 7,531 |
| | 202111 | 208-DC PAY | 17,979 | | 3,850 | 21,829 |
| | 202112 | 208-DC PAY | 447,003 | | | 447,003 |
| L52 - Claims Accrual Total | | | <u>690,590</u> | <u>48,028</u> | <u>6,166</u> | <u>744,784</u> |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | FIT / DFIT Expense |
|-------------|---|--------------------------|
| | Adjstment Number | 2.06 |
| | Workpaper Reference | G-FIT |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>-</u> |
| 26 | OPERATING INCOME BEFORE FIT | - |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ -</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

AVISTA UTILITIES
Gas FIT Adjustment
For the Twelve Months Ended December 31, 2022

| | <u>System</u> | <u>Washington</u> | <u>Idaho</u> |
|---|---------------|--------------------|-------------------|
| Taxable NOI per Results (Per G-FIT-12A) | (15,517,979) | (12,261,613) | (3,256,366) |
| Schedule M Reallocations and Adjustments | | | |
| No Schedule M adjustments | | | |
| Adjust Orig Sch M | 0 | 0 | 0 |
| Reallocated Taxable NOI | (15,517,979) | (12,261,613) | (3,256,366) |
| | | | |
| FIT Accrual per Results (Per G-FIT-12A) | (3,258,776) | (2,574,939) | (683,837) |
| Adjusted FIT Accrual | (3,258,776) | (2,574,939) | (683,837) |
| | | | |
| Current FIT Adjustment | 0 | 0 | 0 |
| | | | |
| | <u>System</u> | <u>Washington</u> | <u>Idaho</u> |
| Deferred FIT Adjustment | | | |
| Decoupling | | | |
| Adjust Orig DFIT | 0 | 0 | 0 |
| | | | |
| Total Deferred FIT Adjustment | 0 | 0 | 0 |
| | | | |
| Net FIT/DFIT Adj | 0 | 0 | 0 |
| | | | |
| Effective Tax Rate Test | | | |
| Net Operating Income Before FIT | 41,721,844 | 27,447,440 | 14,274,404 |
| Less: Idaho ITC Deferral & Amortization | 18 | 0 | 18 |
| Less: Interest Charges | 17,924,783 | 12,780,340 | 5,144,443 |
| | 23,797,043 | 14,667,100 | 9,129,943 |
| | | | |
| Current FIT per ROO | (3,258,776) | (2,574,939) | (683,837) |
| Deferred FIT per ROO | 6,285,468 | 4,602,071 | 1,683,397 |
| Investment Tax Credit Amortization | 0 | 0 | 0 |
| Adjustment to FIT | 0 | 0 | 0 |
| Adjusted FIT Expense | 3,026,692 | 2,027,132 | 999,560 |
| | | | |
| Effective Tax Rate | 12.72% | 13.82% | 10.95% |
| | | | |
| Adj for tax effect on Perm Differences (Includes: AFUDC Equity, | | (11,771) 13.90% | (4,901) 11.00% |

| 2022 | | | Washington Electric | Idaho Electric | Washington Gas | Idaho Gas | Oregon Gas | Jurisdiction Total |
|--------------|---|-------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| SCH M | Schedule Ms | | | | | | | |
| 997082 | Meal Disallowances | Perm | 138,233 | 68,261 | 42,391 | 16,694 | 26,513 | 292,092 |
| 997120 | Transportation Disallowance | Perm | 44,905 | 22,567 | 13,663 | 5,643 | 8,663 | 95,441 |
| | | | <u>183,138</u> | <u>90,828</u> | <u>56,054</u> | <u>22,337</u> | <u>35,176</u> | <u>387,533</u> |
| 997000 | Book Depreciation | Plant | 126,450,479 | 61,430,459 | 28,502,993 | 11,132,738 | 16,710,054 | 244,226,723 |
| 997001 | Contributions In Aid of Construction | Plant | 9,434,989 | 4,741,665 | 1,296,310 | 535,335 | 194,735 | 16,203,034 |
| 997009 | Rathdrum Turbine Lease | Plant | - | - | - | - | - | - |
| 997048 | AFUDC | Plant | (4,041,845) | (2,031,277) | (202,221) | (83,511) | (90,426) | (6,449,280) |
| 997049 | Tax Depreciation | Plant | (113,207,435) | (56,893,740) | (27,122,525) | (11,200,741) | (17,223,001) | (225,647,442) |
| 997080 | Book Transportation Depr | Plant | 15,902,079 | 7,991,779 | 5,303,458 | 2,190,160 | 2,364,595 | 33,752,071 |
| 997101 | Repairs 481 (a) | Plant | (45,144,587) | (22,687,948) | (4,213,228) | (1,739,929) | (7,026,885) | (80,812,577) |
| 997111 | CAPITALIZED TRANSPORTATION | Plant | (106,412) | (53,479) | (32,379) | (13,371) | (20,529) | (226,170) |
| 997119 | AFUDC Tax CPI | Plant | 5,935,099 | 2,982,755 | 1,267,278 | 523,345 | 765,980 | 11,474,457 |
| 997128 | Meters Expensed | Plant | (1,062,238) | (533,841) | (4,951,104) | (2,044,648) | (4,137,257) | (12,729,088) |
| 997129 | Mixed Service Costs (IDD#5) | Plant | (15,506,849) | (7,793,151) | (5,449,521) | (2,250,479) | (3,200,000) | (34,200,000) |
| | | | <u>(21,346,720)</u> | <u>(12,846,778)</u> | <u>(5,600,939)</u> | <u>(2,951,101)</u> | <u>(11,662,734)</u> | <u>(54,408,272)</u> |
| 997002 | Injuries and Damages | Temp | 391,991 | 197,000 | - | - | - | 588,991 |
| 997004 | Boulder Park Write Off | Temp | - | (112,280) | - | - | - | (112,280) |
| 997005 | FAS106 Current Retiree Medical Accrual | Temp | 862,625 | 433,523 | 262,474 | 108,393 | 166,421 | 1,833,436 |
| 997007 | Idaho PCA | Temp | - | (5,498,804) | - | - | - | (5,498,804) |
| 997008 | DSM Book Amortization | Temp | - | - | - | - | - | - |
| 997010 | Deferred Gas Credit and Refunds | Temp | - | - | (21,173,852) | (7,007,437) | (1,808,929) | (29,990,218) |
| 997016 | Redemption Expense | Temp | 263,605 | 132,478 | 32,054 | 13,237 | 20,323 | 461,697 |
| 997018 | DSM Tariff Rider | Temp | 2,320,040 | 3,450,546 | 47,677 | 243,212 | (556,280) | 5,505,195 |
| 997020 | FAS87 Current Pension Accrual | Temp | (591,238) | (297,134) | (179,898) | (74,292) | (114,064) | (1,256,626) |
| 997027 | Uncollectibles | Temp | (2,485,661) | (128,682) | (758,311) | (35,230) | (614,784) | (4,022,668) |
| 997031 | Decoupling Mechanism | Temp | 24,193,224 | 7,650,807 | 2,452,749 | (1,268,633) | 328,297 | 33,356,444 |
| 997032 | Interest Rate Swaps | Temp | (5,227,498) | (2,627,141) | (1,590,589) | (656,863) | (1,008,509) | (11,110,600) |
| 997033 | BPA Residential Exchange | Temp | (214,886) | 67,435 | - | - | - | (147,451) |
| 997034 | Montana Hydro Settlement | Temp | - | - | - | - | - | - |
| 997035 | SCH M (Leases) | Temp | 109,568 | 54,105 | 14,205 | 5,594 | 7,433 | 190,905 |
| 997043 | Washington Deferred Power Costs | Temp | (42,540,307) | - | - | - | - | (42,540,307) |
| 997044 | Non-Monetary Power Costs | Temp | (24,304) | (12,214) | - | - | - | (36,518) |
| 997046 | Nez Perce Settlement | Temp | (22,008) | 5,188 | - | - | - | (16,820) |
| 997054 | Spokane River Relicensing | Temp | - | - | - | - | - | - |
| 997058 | Colstrip Community Fund | Temp | - | - | - | - | - | - |
| 997059 | Spokane River Relicensing PME | Temp | - | - | - | - | - | - |
| 997063 | CDA Lake Settlement | Temp | 588,385 | 295,700 | - | - | - | 884,085 |
| 997065 | Amortization - Unbilled Revenue Add-Ins | Temp | 941,523 | (381,541) | 488,020 | 263,795 | 278,600 | 1,590,397 |
| 997081 | Deferred Compensation ¹ | Temp | (23,367) | (11,743) | (7,110) | (2,936) | (4,508) | (49,664) |
| 997083 | Paid Time Off | Temp | 387,253 | 194,619 | 117,831 | 48,660 | 74,710 | 823,073 |
| 997088 | Deferred O&M Colstrip & CS2 | Temp | - | 848,699 | - | - | - | 848,699 |
| 997095 | WA REC DEF | Temp | (627,838) | - | - | - | - | (627,838) |
| 997096 | CDA Settlement Costs | Temp | 21,776 | 10,944 | - | - | - | 32,720 |
| 997099 | Kettle Falls Diesel Leak | Temp | (12,023) | (6,042) | - | - | - | (18,065) |
| 997102 | Amort Idaho Earnings Test (254229) | Temp | - | - | - | - | - | - |
| 997103 | Def Project Compass | Temp | - | - | - | - | - | - |
| 997104 | Spokane River TDG | Temp | - | - | - | - | - | - |
| 997105 | WA Excess Nat Gas Line Extension | Temp | - | - | 2,134,643 | - | - | 2,134,643 |
| 997107 | MDM System | Temp | (16,082,644) | - | (2,810,915) | - | (340,825) | (19,234,384) |
| 997108 | PROV FOR RATE REFUND - TAX REFORM | Temp | - | - | - | - | - | - |
| 997109 | TAX REFORM AMORTIZATION | Temp | - | - | - | - | 696,183 | 696,183 |
| 997110 | FISERVE | Temp | 634,310 | 284,323 | 284,910 | 205,138 | 69,379 | 1,478,060 |
| 997114 | AFUDC DEBT CWIP | Temp | (1,064,731) | (535,093) | (323,969) | (133,789) | (205,412) | (2,262,994) |
| 997115 | AFUDC EQUITY TAX DEFERRAL | Temp | (1,374,326) | - | (353,442) | (343,138) | - | (2,070,906) |
| 997117 | Colstrip Plant ADJ | Temp | (3,816,888) | (1,846,450) | - | - | - | (5,663,338) |
| 997118 | Natural Gas Deprec Exp Deferral | Temp | - | - | - | (645,770) | - | (645,770) |
| 997121 | OR Corp. Activity Tax (CAT) | Temp | - | - | - | - | 317,905 | 317,905 |
| 997122 | Deferred Reg. Fees | Temp | - | - | - | - | (67,977) | (67,977) |
| 997123 | EIM Deferred O&M | Temp | - | 16,670 | - | - | - | 16,670 |
| 997124 | Colstrip Recovery Offset | Temp | - | - | - | - | - | - |
| 997125 | COVID-19 Dferral | Temp | 2,649,061 | - | 409,564 | - | 738,656 | 3,797,281 |
| 997126 | Prepaid Expenses | Temp | (446,415) | (224,351) | (135,832) | (56,094) | (86,124) | (948,816) |
| 997127 | CARES Act SS Deferral | Temp | (966,358) | (485,655) | (294,037) | (121,428) | (186,434) | (2,053,912) |
| 997130 | Wild Fire Resiliency Deferral | Temp | (5,934,537) | (5,463,743) | - | - | - | (11,398,280) |
| 997131 | OR Tax Strategy Deferral | Temp | - | - | - | - | (133,163) | (133,163) |
| 997132 | Battery Storage Deferral | Temp | 426,652 | - | - | - | - | 426,652 |
| 997134 | WA Revenue Deferral EIM Benefits | Temp | 953,794 | - | - | - | - | 953,794 |
| 997135 | CS2 Deferred Insurance Proceeds | Temp | 785,585 | - | - | - | - | 785,585 |
| 997136 | Accum Provision for Rate Refund-EIM | Temp | 347,000 | - | - | - | - | 347,000 |
| 997137 | CEIP | Temp | (66,892) | - | - | - | - | (66,892) |
| 997133 | Energy Affordability | Temp | - | - | - | - | (218,981) | (218,981) |
| | | | <u>(45,645,529)</u> | <u>(3,988,836)</u> | <u>(21,383,828)</u> | <u>(9,457,581)</u> | <u>(2,648,083)</u> | <u>(83,123,857)</u> |
| TOTAL | SCHEDULE Ms | | <u>(66,809,111)</u> | <u>(16,744,786)</u> | <u>(26,928,713)</u> | <u>(12,386,345)</u> | <u>(14,275,641)</u> | <u>(137,144,596)</u> |
| | DFIT Plant - Calculated | -21% | 4,482,811 | 2,697,823 | 1,176,197 | 619,731 | 2,449,174 | 11,425,737 |
| | AFUDC Equity Flowthrough | | 154,832 | 77,989 | 31,787 | 12,138 | 18,917 | 295,663 |
| | 2022 EDIT Flow-through using RSGM | | (6,014,705) | (3,029,828) | (1,249,672) | (477,181) | (818,056) | (11,589,441) |
| | OLD Flow Through DFIT, excluding EDIT | | 489,556 | 246,607 | 11,374 | 4,343 | 4,231 | 756,111 |
| | Flow Through DFIT, excluding EDIT | | 25,035 | 12,611 | 5,441 | 2,078 | 3,214 | 48,379 |
| | Tax Customer Credit Amortization | | (13,881,576) | (11,620,820) | (7,265,716) | (1,083,908) | (633,953) | (34,485,973) |
| | Historic ITC Flow Through DFIT | | 38,283 | 16,329 | - | - | - | 54,612 |
| | Plant DFIT | | <u>(14,705,764)</u> | <u>(11,599,288)</u> | <u>(7,290,588)</u> | <u>(922,799)</u> | <u>1,023,527</u> | <u>(33,494,912)</u> |
| | Other DFIT (on Temp items) | -21% | 9,585,561 | 837,656 | 4,490,604 | 1,986,092 | 556,097 | 17,456,010 |
| | Tax Regularity Deferral & Amort Sch 467 | | - | - | - | - | (158,118) | - |
| | Tax Regularity Deferral & Amort Sch 178 | | - | - | - | (369,853) | - | (369,853) |
| | TOTAL DFIT Calculated using Schedule M's | | <u>(5,120,203)</u> | <u>(10,761,632)</u> | <u>(2,799,984)</u> | <u>693,439</u> | <u>1,421,507</u> | <u>(16,408,756)</u> |
| | DFIT PER ROO | | (4,877,885) | (11,020,585) | (2,663,645) | 599,489 | 1,461,467 | (16,501,159) |
| | Difference - Immaterial | | 242,318 | (258,953) | 136,339 | (93,950) | 39,960 | 65,714 |

| 2021 | Total FT | Old FT | AFUDC | RSGM | FAS 106 FT | Total FT | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
|---|--------------|---------|-------------|--------------|------------|--------------|----------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 Electric | (7,423,274) | 708,038 | (1,925,271) | (6,206,041) | 37,622 | (7,385,652) | 100.000% | | | 66.501% | 33.499% | | | | (4,911,533) | (2,474,120) | - | - | - |
| 2 GAS | (1,059,119) | 7,669 | (50,457) | (1,016,332) | 7,519 | (1,051,600) | | 100.000% | | | | 72.37% | 27.63% | | - | - | (761,012) | (290,589) | - |
| 3 GAS-Oregon | (507,860) | 619 | (9,259) | (499,220) | 3,214 | (504,646) | | | 100.000% | | | | | 100.000% | - | - | - | - | (504,646) |
| 4 Utility - CD AA | (3,528,799) | 39,784 | (56,020) | (3,512,562) | - | (3,528,799) | 70.695% | 20.228% | 9.077% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | (1,658,990) | (835,694) | (516,560) | (197,246) | (320,309) |
| 5 Utility - CD AN | - | - | - | - | - | - | 77.679% | 22.321% | 0.000% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | - | - | - | - | - |
| 6 Rathdrum Turbine | (355,782) | - | (496) | (355,286) | 24 | (355,758) | 100.000% | | | 66.501% | 33.499% | | | | (236,583) | (119,175) | - | - | - |
| 7 | (12,874,834) | 756,111 | (2,041,504) | (11,589,441) | 48,379 | (12,826,455) | | | | | | | | | (6,807,105) | (3,428,989) | (1,277,571) | (487,835) | (824,955) |
| 8 IDD #5 & Meters (I) (not included above) | | | | | | | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
| 9 Electric | (2,386,234) | | | | | | 100.000% | 0.000% | 0.000% | 66.501% | 33.499% | 0.000% | 0.000% | 0.000% | (1,586,870) | (799,365) | - | - | - |
| 10 GAS | (1,897,028) | | | | | | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 72.367% | 27.633% | 0.000% | - | - | (1,372,822) | (524,206) | - |
| 11 GAS-Oregon | (1,158,496) | | | | | | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 100.000% | - | - | - | - | (1,158,496) |
| 12 Utility - CD AA | | | | | | | 70.695% | 20.228% | 9.077% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | - | - | - | - | - |
| 13 Utility - CD AN | | | | | | | 77.679% | 22.321% | 0.000% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | - | - | - | - | - |
| 14 Total | (5,441,758) | | | | | | | | | | | | | | (1,586,870) | (799,365) | (1,372,822) | (524,206) | (1,158,496) |
| ARAM | | | | | | | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
| 15 Electric | (6,206,041) | | | | | | 100.000% | 0.000% | 0.000% | 66.501% | 33.499% | 0.000% | 0.000% | 0.000% | (4,127,080) | (2,078,962) | - | - | - |
| 16 GAS | (1,016,332) | | | | | | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 72.367% | 27.633% | 0.000% | - | - | (735,489) | (280,843) | - |
| 17 GAS-Oregon | (499,220) | | | | | | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 100.000% | - | - | - | - | (499,220) |
| 18 Utility - CD AA | (3,512,562) | | | | | | 70.695% | 20.228% | 9.077% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | (1,651,357) | (831,849) | (514,183) | (196,338) | (318,835) |
| 19 Utility - CD AN | - | | | | | | 77.679% | 22.321% | 0.000% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | - | - | - | - | - |
| 20 Rathdrum Turbine | (355,286) | | | | | | 100.000% | 0.000% | 0.000% | 66.501% | 33.499% | 0.000% | 0.000% | 0.000% | (236,269) | (119,017) | - | - | - |
| Total | (11,589,441) | | | | | | | | | | | | | | (6,014,705) | (3,029,828) | (1,249,672) | (477,181) | (818,056) |
| Old FT | | | | | | | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
| 21 Electric | 708,038 | | | | | | 100.000% | 0.000% | 0.000% | 66.501% | 33.499% | 0.000% | 0.000% | 0.000% | 470,853 | 237,186 | - | - | - |
| 22 GAS | 7,669 | | | | | | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 72.367% | 27.633% | 0.000% | - | - | 5,550 | 2,119 | - |
| 23 GAS-Oregon | 619 | | | | | | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 100.000% | - | - | - | - | 619 |
| 24 Utility - CD AA | 39,784 | | | | | | 70.695% | 20.228% | 9.077% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | 18,703 | 9,422 | 5,824 | 2,224 | 3,611 |
| 25 Total | 756,111 | | | | | | | | | | | | | | 489,556 | 246,607 | 11,374 | 4,343 | 4,231 |
| FAS 106 FT | | | | | | | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
| 26 Electric | 37,646 | | | | | | 100.000% | 0.000% | 0.000% | 66.501% | 33.499% | 0.000% | 0.000% | 0.000% | 25,035 | 12,611 | - | - | - |
| 27 GAS | 7,519 | | | | | | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 72.367% | 27.633% | 0.000% | - | - | 5,441 | 2,078 | - |
| 28 GAS-Oregon | 3,214 | | | | | | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 100.000% | - | - | - | - | 3,214 |
| 29 Total | 48,379 | | | | | | | | | | | | | | 25,035 | 12,611 | 5,441 | 2,078 | 3,214 |
| AFUDC | | | | | | | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
| 30 Electric | (1,925,768) | | | | | | 100.000% | 0.000% | 0.000% | 66.501% | 33.499% | 0.000% | 0.000% | 0.000% | (1,280,655) | (645,113) | - | - | - |
| 31 GAS | (50,457) | | | | | | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 72.367% | 27.633% | 0.000% | - | - | (36,514) | (13,943) | - |
| 32 GAS-Oregon | (9,259) | | | | | | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 100.000% | - | - | - | - | (9,259) |
| 33 Utility - CD AA | (56,020) | | | | | | 70.695% | 20.228% | 9.077% | 66.501% | 33.499% | 72.367% | 27.633% | 100.000% | (26,337) | (13,267) | (8,200) | (3,131) | (5,085) |
| 34 Total | (2,041,504) | | | | | | | | | | | | | | (1,306,991) | (658,380) | (44,715) | (17,074) | (14,344) |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Office Space Charges to Non-Utility |
|----------|---|-------------------------------------|
| | Adjstment Number | 2.07 |
| | Workpaper Reference | G-OSC |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | (9) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>(9)</u> |
| 25 | Total Gas Expense | <u>(9)</u> |
| 26 | OPERATING INCOME BEFORE FIT | 9 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 2 |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ 7</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2022

| | <u>TOTAL</u> | <u>ELECTRIC</u> | <u>GAS-North</u> | <u>OR</u> |
|--|-----------------|-----------------|------------------|-----------|
| Total Company Allocation to Non-Utility -- | OSC-2 \$ 64,590 | \$45,662 | \$13,065 | \$5,863 |
| Per utility 4 factor note 7 * | 100.000% | 70.695% | 20.228% | 9.077% |
| Per jurisdictional 4 factor note 4 * (WA portion only). | | 66.943% | 71.746% | |
| Allocation to WA by service | <u>\$39,941</u> | <u>\$30,567</u> | <u>\$9,374</u> | |
| Adjustment to remove portion of office space for Non-Utility | | -30,567 | -9,374 | |

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: _____

Date: 4/25/2023

Mgr. Review: _____

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

Total hours charged **OSC-3** 24,978

(Excluding Executive Officers)

Hours charged 21,696

FTEs 10.43 a

Standard office space 99 b square feet
\$36.95 c Office Space Cost / per sq ft.
\$5,562 d Annual Cost/Workstation

\$ 96,061 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** 3,282

FTEs 1.58 a

Average Executive Square footage 203 b square feet
\$36.95 c Office Space Cost / per sq ft.
\$7,840 d Annual Cost/Workstation

\$ 24,196 a*b*c+ a*d

\$ 120,257 **All Employees**

Less: Amount Recorded in GL
 CBR Adjustment

\$ (55,667)
\$ 64,590

OSC-1

Notes:

(c) Office space rate is \$36.95, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

Prep by: _____

Date: 4/25/2023

Mgr. Review: _____

12ME 12.31.2022

| | Officers (EO1 Org) | Non-Officers | Total |
|-------------|---------------------------|---------------------|---------------|
| Subs | 2,202 | 8,773 | 10,975 |
| Non-utility | 1,080 | 12,923 | 14,003 |
| Total | 3,282 | 21,696 | 24,978 |

Hours spent by employees on non-utility/subs activities.

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Restate Excise Taxes |
|-------------|---|----------------------------|
| | Adjstment Number | 2.08 |
| | Workpaper Reference | G-RET |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | 3 |
| 16 | Total Distribution | <u>3</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>3</u> |
| 26 | OPERATING INCOME BEFORE FIT | (3) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (1) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (2)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | - |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2022

| * Actual Payments: | Electric | Gas |
|---|---------------------|--------------------|
| January/22 | RET-4 2,207,026 | RET-4 1,272,826 |
| February/22 | RET-4 2,009,413 | RET-4 1,077,243 |
| March/22 | RET-4 2,126,848 | RET-4 1,012,925 |
| April/22 | RET-4 1,778,780 | RET-4 671,205 |
| May/22 | RET-4 1,731,578 | RET-4 549,598 |
| June/22 | RET-4 1,742,838 | RET-4 357,912 |
| July/22 | RET-4 1,808,537 | RET-4 220,630 |
| August/22 | RET-4 2,103,835 | RET-4 197,502 |
| September/22 | RET-4 1,998,777 | RET-4 207,280 |
| October/22 | RET-4 956,193 | RET-4 259,766 |
| November/22 | RET-4 1,885,918 | RET-4 841,545 |
| December/22 | RET-4 2,416,769 | RET-4 1,630,555 |
| Total Actual Payments | 22,766,510 | 8,298,988 |
| Add Back: Credits for Solar REC's Paid to Customers | RET-4 658,949 | 0 |
| Total Paid adjusted for credits to customers | 23,425,459 | 8,298,988 |
| | | |
| Washington State Excise Tax amount reflected in results | RET-2 23,403,190 | RET-2 8,295,586 |
| Timing Difference -Remove Dec 2021 Entry Recorded in Jan 2022 | RET-2 (59,477) | RET-2 (885) |
| Timing Difference -Add Dec 2022 Entry Recorded in Jan 2023 | RET-3 80,745 | RET-3 4,288 |
| | | |
| Total Expense | \$23,424,458 | \$8,298,988 |
| | | |
| Adjustment of Washington State Excise Tax | 21,268 | 3,402 |

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
(these values now incorporate LIHEAP tax credit and Renewable energy credits
as assigned to service).

| | | | |
|-----|--|-----------------|-----------------|
| (1) | LIHEAP Tax credit assigned to service | RET-4 (190,778) | RET-4 (127,185) |
| | LIHEAP Tax credit benefit to acct 908610 | RET-3 190,778 | RET-3 127,185 |
| | | <u>0.00</u> | <u>0.00</u> |

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Transaction Analysis Selection: Accounting Period : '2022%' , GI Ferc Account : '908610'

| Ferc Acct | Service | Jurisdiction | Transaction Desc | Transaction Amount | Electric Amt SUM | Gas North Amt SUM | Gas South Amt SUM | |
|--------------|---------|--------------|---------------------------------------|--------------------|------------------|-------------------|-------------------|---|
| 908610 | ED | WA | Aug 2022 - LIHEAP from St. of WA DOR | 44,858 | 44,858 | - | - | |
| | | | Oct 2022 - LIHEAP from St. of WA DOR | 54,466 | 54,466 | - | - | |
| | | | Sept 2022 - LIHEAP from St. of WA DOR | 91,454 | 91,454 | - | - | |
| | | | | - | - | - | - | |
| | | | | RET-1 | 190,778 | 190,778 | - | - |
| | GD | WA | Aug 2022 - LIHEAP from St. of WA DOR | 29,905 | - | 29,905 | - | |
| | | | Oct 2022 - LIHEAP from St. of WA DOR | 36,311 | - | 36,311 | - | |
| | | | Sept 2022 - LIHEAP from St. of WA DOR | 60,969 | - | 60,969 | - | |
| | | | | - | - | - | - | |
| | | | | - | - | - | - | |
| RET-1 | | | 127,185 | - | 127,185 | - | | |
| Total | | | | 317,963 | 190,778 | 127,185 | - | |

Transaction Analysis Selection: Accounting Period : '202301' , GI Ferc Account : '408110'

| Ferc Acct | Service | Jurisdiction | Transaction Desc | Transaction Amount | Electric Amt SUM | Gas North Amt SUM | Gas South Amt SUM | |
|-----------|--------------|--------------|--|--------------------|------------------|-------------------|-------------------|----------|
| 408110 | ED | WA | WA Electric Excise Tax Current Month | 2,614,564 | 2,614,564 | - | - | |
| | | | WA Electric Excise Tax True Up Dec 2022 | RET-1 | 80,745 | 80,745 | - | - |
| | | | WA Natural gas "Other" Dec 2022 True Up | 709 | 709 | - | - | |
| | | | WA Natural gas "Other" Jan 2023 Estimate | 2,716 | 2,716 | - | - | |
| | | | Sub-total | 2,698,734 | 2,698,734 | - | - | |
| | GD | WA | WA Gas Excise Tax Current Month | 1,671,300 | - | 1,671,300 | - | |
| | | | WA Gas Excise Tax True Up Dec 2022 | RET-1 | 4,288 | - | 4,288 | - |
| | | | Sub-total | 1,675,588 | - | 1,675,588 | - | |
| | Total | | | | 4,374,322 | 2,698,734 | 1,675,588 | - |

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

| <u>STATE BUSINESS & OCCUPATION TAX</u> | | <u>Summary</u> | <u>January/22</u> | <u>February/22</u> | <u>March/22</u> | <u>April/22</u> | <u>May/22</u> | <u>June/22</u> | <u>July/22</u> | <u>August/22</u> | <u>September/22</u> | <u>October/22</u> | <u>November/22</u> | <u>December/22</u> |
|--|-----------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| STATE PUBLIC UTILITY TAX | | | | | | | | | | | | | | |
| <u>Power - Electricity Addendum</u> | | | | | | | | | | | | | | |
| Adjusted Gross Amount | | 609,437,746 | 56,980,093 | 51,965,454 | 54,989,467 | 46,007,234 | 44,674,749 | 44,986,044 | 47,873,517 | 55,737,701 | 52,741,675 | 43,198,736 | 48,919,608 | 61,363,468 |
| Total Deductions | | (265,259) | 1,064 | 88,212 | 80,407 | 84,265 | (29,587) | (9,000) | 24,231 | 288,256 | (87,532) | 94,283 | 230,661 | (1,030,517) |
| Taxable Amount | | 609,703,005 | 56,979,029 | 51,877,242 | 54,909,060 | 45,922,969 | 44,704,336 | 44,995,045 | 47,849,286 | 55,449,446 | 52,829,207 | 43,104,453 | 48,688,947 | 62,393,986 |
| Tax Due @ | 0.038734 | 23,616,236.19 | 2,207,025.70 | 2,009,413.10 | 2,126,847.53 | 1,778,780.29 | 1,731,577.74 | 1,742,838.06 | 1,853,394.25 | 2,147,778.82 | 2,046,286.50 | 1,669,607.88 | 1,885,917.67 | 2,416,768.65 |
| Renewable Energy Credit | RET-1 | (658,948.56) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (658,948.56) | 0.00 | 0.00 |
| Community Solar Credit | RET-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60% Allocated LIHEAP Credit | RET-1 | (190,777.55) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (44,857.52) | (43,943.84) | (47,509.82) | (54,466.37) | 0.00 | 0.00 |
| Commute Trip Reduction | RET-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Electric Tax: | | 22,766,510.08 | 2,207,025.70 | 2,009,413.10 | 2,126,847.53 | 1,778,780.29 | 1,731,577.74 | 1,742,838.06 | 1,808,536.73 | 2,103,834.98 | 1,998,776.68 | 956,192.95 | 1,885,917.67 | 2,416,768.65 |
| | | | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 |
| <u>Gas Distribution Addendum</u> | | | | | | | | | | | | | | |
| Adjusted Gross Amount | | 218,756,382.04 | 33,043,277.45 | 27,977,151.63 | 26,306,376.40 | 17,423,929.09 | 14,239,304.62 | 9,275,845.47 | 6,515,042.36 | 5,952,865.16 | 6,201,138.28 | 7,719,496.51 | 21,896,622.20 | 42,205,332.86 |
| Deductions | | 8,389.81 | 31.42 | 11,332.53 | 10,293.15 | (910.81) | (28,552.23) | (15,745.06) | 11,019.36 | 65,056.38 | (2,217.45) | 33,191.00 | 49,659.05 | (124,767.53) |
| Taxable Amount | | 218,747,992.23 | 33,043,246.03 | 27,965,819.10 | 26,296,083.25 | 17,424,839.90 | 14,267,856.85 | 9,291,590.53 | 6,504,023.00 | 5,887,808.78 | 6,203,355.73 | 7,686,305.51 | 21,846,963.15 | 42,330,100.39 |
| Tax Due @ | 0.03852 | 8,426,172.66 | 1,272,825.84 | 1,077,243.35 | 1,012,925.13 | 671,204.83 | 549,597.85 | 357,912.07 | 250,534.97 | 226,798.39 | 238,953.26 | 296,076.49 | 841,545.02 | 1,630,555.47 |
| 40% Allocated LIHEAP Credit | RET-1 | (127,185.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (29,905.02) | (29,295.90) | (31,673.22) | (36,310.91) | 0.00 | 0.00 |
| Total Gas Tax: | | 8,298,987.61 | 1,272,825.84 | 1,077,243.35 | 1,012,925.13 | 671,204.83 | 549,597.85 | 357,912.07 | 220,629.95 | 197,502.49 | 207,280.04 | 259,765.58 | 841,545.02 | 1,630,555.47 |
| | | | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Net Gains |
|-------------|---|--------------|
| | Adjstment Number | 2.09 |
| | Workpaper Reference | G-NGL |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | (11) |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>(11)</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>(11)</u> |
| 26 | OPERATING INCOME BEFORE FIT | 11 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 2 |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ 9</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2022

| Year | Gain(Loss) | AMORTIZATION PERIOD | | | | | | | | | | | | | | | | | | | | | TOTAL | |
|-------|------------|---------------------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|-----------|----------|
| | | 2011 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | | 2033 |
| 2008 | 172,857 | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | | | | | | | | | | | | | | | | | 172,860 |
| 2009 | 35,772 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | | | | | | | | | | | | | | | | 35,770 |
| 2010 | 10,483 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | | | | | | | | | | | | | | | 10,480 |
| 2011 | (261) | (26) | (26) | (26) | (26) | (26) | (26) | (26) | (26) | (27) | | | | | | | | | | | | | | (261) |
| 2012 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | 0 |
| 2013 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | 0 |
| 2014 | 234,734 | | | 23,473 | 23,473 | 23,473 | 23,473 | 23,473 | 23,473 | 23,473 | 23,473 | 23,473 | 23,477 | | | | | | | | | | | 234,734 |
| 2015 | 204,354 | | | | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | | | | | | | | | 204,354 |
| 2016 | 120,036 | | | | | 12,004 | 12,004 | 12,004 | 12,004 | 12,004 | 12,004 | 12,004 | 12,004 | 12,004 | 12,004 | 12,004 | | | | | | | | 120,036 |
| 2017 | 36,793 | | | | | | | 3,679 | 3,679 | 3,679 | 3,679 | 3,679 | 3,679 | 3,679 | 3,679 | 3,679 | 3,679 | | | | | | | 36,793 |
| 2018 | (15,051) | | | | | | | (1,505) | (1,505) | (1,505) | (1,505) | (1,505) | (1,505) | (1,505) | (1,505) | (1,505) | (1,505) | (1,505) | | | | | | (15,050) |
| 2019 | (9,410) | | | | | | | | (941) | (941) | (941) | (941) | (941) | (941) | (941) | (941) | (941) | (941) | (941) | | | | | (9,410) |
| 2020 | 0 | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 2021 | 105,742 | | | | | | | | | | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 10,574 | 105,742 |
| 2022 | 37,813 | | | | | | | | | | | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 37,813 |
| Total | 1,943,991 | 79,690 | 80,530 | 92,985 | 89,002 | 94,465 | 81,476 | 62,685 | 58,167 | 57,118 | 67,719 | 71,501 | 71,505 | 48,028 | 27,592 | 15,589 | 11,910 | 13,415 | 14,356 | 14,356 | 3,781 | | 1,943,987 | |

| Amortize 12.31.22 - WA E | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Total |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 5,958 | 71,501 |

| Year | Gain(Loss) | AMORTIZATION PERIOD | | | | | | | | | | | | | | | | | | | | | TOTAL | |
|-------|------------|---------------------|------|-------|-------|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|------|---------|----------|
| | | 2011 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | | 2033 |
| 2008 | 3,452 | 345 | 345 | 345 | 345 | 345 | 347 | | | | | | | | | | | | | | | | | 3,452 |
| 2009 | 1,496 | 150 | 150 | 150 | 150 | 150 | 150 | 146 | | | | | | | | | | | | | | | | 1,496 |
| 2010 | 426 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 39 | | | | | | | | | | | | | | | 426 |
| 2011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2012 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2013 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2014 | 56,272 | | | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,629 | | | | | | | | | | | 56,272 |
| 2015 | 37,065 | | | | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | | | | | | | | | 37,065 |
| 2016 | 31,613 | | | | | 3,161 | 3,161 | 3,161 | 3,161 | 3,161 | 3,161 | 3,161 | 3,161 | 3,161 | 3,161 | 3,161 | | | | | | | | 31,613 |
| 2017 | 0 | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2018 | 0 | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2019 | (15,629) | | | | | | | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | (1,563) | | | | (15,629) |
| 2020 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2021 | (595) | | | | | | | | | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (60) | (595) |
| 2022 | 0 | | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 243,695 | 2,938 | 620 | 6,241 | 9,885 | 13,033 | 13,035 | 12,684 | 10,971 | 10,932 | 10,872 | 10,872 | 10,874 | 5,245 | 1,539 | (1,622) | (1,622) | (1,622) | (60) | (60) | 0 | | 243,707 | |

| Amortize 12.31.22 - WA G | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 | Total |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 906 | 906 | 906 | 906 | 906 | 906 | 906 | 906 | 906 | 906 | 906 | 906 | 10,872 |

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2022

| Description | Gain (Loss) | Svc/ Juris Alloc | Total Electric | WA Electric | ID Electric | North Gas | WA Gas | ID Gas | OR Gas | TOTAL |
|--|----------------------------|------------------------|-------------------------|-------------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|
| 1 Kootenai Property | NGL-3 14,849 | ZZ.ZZ | | | | | | | | |
| 2 Hemmingston Farms Parcel | NGL-3 3,910 | ED.AN | 3,910 | 2,617 | 1,392 | | | | | 3,909.74 |
| 3 Greensferry Parcel | NGL-3 52,576 | ED.AN | 52,576 | 35,196 | 17,380 | | | | | 52,575.84 |
| 4 Boulder Property | NGL-3 1,787,568 | ZZ.ZZ | | | | | | | | - |
| 5 Irvin Parcel | NGL-3 (111,044) | ZZ.ZZ | | | | | | | | - |
| Total Gain | \$ 1,747,858 | | \$ 56,486 | \$ 37,813 | \$ 18,772 | \$ - | \$ - | \$ - | \$ - | 56,485.58 |
| Net Gain for Amortization (421100 & 421200) | <u>\$ 1,747,858</u> | | <u>\$ 56,486</u> | <u>\$ 37,813</u> | <u>\$ 18,772</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 56,486</u> |

Jurisdictional allocators:

| | | | | | | | | | |
|-----------------------------------|----------|----------|---------|---------|----------|---------|---------|--------|--|
| 1 (Production/Transmission Ratio) | | 100.000% | 64.400% | 35.600% | | | | | |
| 4 (Jurisdictional 4-Factor) | | 100.000% | 66.943% | 33.057% | 100.000% | 71.746% | 28.254% | | |
| 7 CD.AA | 100.000% | | 70.695% | | 20.228% | | | 9.077% | |
| 9 CD.WA | 100.00% | | 77.679% | | 22.321% | | | | |

SCHEDULE 27
for YTD December 31, 2022
OTHER PROPERTY DISPOSITIONS

| | BOOK | TAX | BALANCE CHECK to Disposition Tab |
|--|-------------------------------|------------|---|
| 1. (a) Brief Description of Property Disposed: | Orphaned Kootenai Property | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | 15,000.00 | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | 151.50 | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | 14,848.50 | | 14,848.50 |
| 2. (a) Brief Description of Property Disposed: | Hemmingston Farms Parcel | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | 3,910.74 | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | 1.00 | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | 3,909.74 | | 3,909.74 |
| 3. (a) Brief Description of Property Disposed: | Greensferry Parcel & Easement | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | 106,693.78 | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | 3,544,724.92 | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | 52,575.84 | | 52,575.84 |
| 4. (a) Brief Description of Property Disposed: | Boulder Property | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | 1,787,567.59 | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | 40,896.12 | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | 1,787,567.59 | | 1,787,567.59 |
| 5. (a) Brief Description of Property Disposed: | Irvin Parcel | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | - | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | 1,900,622.33 | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | (111,044) | | (111,043.98) |
| 6. (a) Brief Description of Property Disposed: | | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | | | - |
| 7. (a) Brief Description of Property Disposed: | | | |
| (b) Permanent Record Reference | | | |

Prep by: _____ 1st Review: _____

**SCHEDULE 27
for YTD December 31, 2022
OTHER PROPERTY DISPOSITIONS**

| | BOOK | TAX | BALANCE CHECK to Disposition Tab |
|---|------|-----|----------------------------------|
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | | | - |
| 8. (a) Brief Description of Property Disposed: | | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | | | - |
| 9. (a) Brief Description of Property Disposed: | | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | | | - |
| 10. (a) Brief Description of Property Disposed: | | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | - | |
| (f) Expense of Sale | | - | |
| (g) Original Cost: | | - | |
| (h) Accumulated Depreciation | | - | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain/(Loss) on Disposition of Property | | - | - |
| | | | 1,747,857.69 Total |
| | | | reconciled to gain/loss on GL |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Weather Normalization / Gas Cost Adjust |
|-------------|---|---|
| | Adjstment Number | 2.10 |
| | Workpaper Reference | G-WNGC |
| | REVENUES | |
| 1 | Total General Business | \$ (3,165) |
| 2 | Total Transportation | - |
| 3 | Other Revenues | 1,680 |
| 4 | Total Gas Revenues | <u>(1,485)</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | (1,283) |
| 6 | Purchased Gas Expense | (2) |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>(1,285)</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | (121) |
| 16 | Total Distribution | <u>(121)</u> |
| 17 | Customer Accounting | (11) |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | (6) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>(6)</u> |
| 25 | Total Gas Expense | <u>(1,423)</u> |
| 26 | OPERATING INCOME BEFORE FIT | (62) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (13) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (49)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

| | 12.2022 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|--------------------------|---------|------------|---------|----------|-----------|------------|------------|---------|---------|---------|-----------|-----------|------------|------------|
| Normal DDH | | 6,509 | 1,096 | 927 | 775 | 548 | 298 | 133 | 25 | 27 | 162 | 533 | 861 | 1,124 |
| Actual DDH | | 6,677 | 1,098 | 930 | 688 | 679 | 421 | 123 | 5 | 3 | 59 | 302 | 1,090 | 1,279 |
| DDH Adjustment to Normal | | -168 | -2 | -3 | 87 | -131 | -123 | 10 | 20 | 24 | 103 | 231 | -229 | -155 |
| Rate Group | | | | | | | | | | | | | | |
| WA Res Sched 101 | | -2,362,867 | -32,958 | -49,438 | 1,433,694 | -2,034,513 | -1,898,253 | 156,565 | 353,798 | 426,092 | 1,828,540 | 3,611,290 | -3,574,052 | -2,583,632 |
| No of Cust | | 160,023 | 159,528 | 159,528 | 159,528 | 159,616 | 158,612 | 160,910 | 159,656 | 160,233 | 160,224 | 160,671 | 160,403 | 161,361 |
| Usage/DDH | | | 0.1033 | 0.1033 | 0.1033 | 0.0973 | 0.0973 | 0.0973 | 0.1108 | 0.1108 | 0.1108 | 0.0973 | 0.0973 | 0.1033 |
| WA Com Sched 101 | | -302,636 | -6,207 | -9,311 | 270,025 | -283,771 | -265,371 | 22,106 | 59,135 | 71,984 | 304,869 | 506,338 | -494,877 | -477,556 |
| No of Cust | | 12,270 | 12,292 | 12,292 | 12,292 | 12,197 | 12,148 | 12,447 | 12,223 | 12,399 | 12,236 | 12,342 | 12,168 | 12,202 |
| Usage/DDH | | | 0.2525 | 0.2525 | 0.2525 | 0.1776 | 0.1776 | 0.1776 | 0.2419 | 0.2419 | 0.2419 | 0.1776 | 0.1776 | 0.2525 |
| WA Ind Sched 101 | | -846 | -28 | -41 | 1,196 | -31 | -30 | 2 | 0 | 0 | 0 | 55 | -51 | -1,918 |
| No of Cust | | 40 | 40 | 40 | 40 | 40 | 40 | 41 | 41 | 40 | 40 | 40 | 37 | 36 |
| Usage/DDH | | | 0.3438 | 0.3438 | 0.3438 | 0.0060 | 0.0060 | 0.0060 | 0.0000 | 0.0000 | 0.0000 | 0.0060 | 0.0060 | 0.3438 |
| WA Res Sched 111 | | -32,702 | -570 | -856 | 24,814 | -33,997 | -31,921 | 2,621 | 7,157 | 8,617 | 36,861 | 60,740 | -60,215 | -45,953 |
| No of Cust | | 306 | 304 | 304 | 304 | 303 | 303 | 306 | 307 | 308 | 307 | 307 | 307 | 316 |
| Usage/DDH | | | 0.9382 | 0.9382 | 0.9382 | 0.8565 | 0.8565 | 0.8565 | 1.1657 | 1.1657 | 1.1657 | 0.8565 | 0.8565 | 0.9382 |
| WA Com Sched 111 | | -826,608 | -12,724 | -19,086 | 553,494 | -737,612 | -692,330 | 57,731 | 142,773 | 174,134 | 746,072 | 1,322,463 | -1,321,153 | -1,040,370 |
| No of Cust | | 2,964 | 2,926 | 2,926 | 2,926 | 2,925 | 2,924 | 2,999 | 2,930 | 2,978 | 2,973 | 2,974 | 2,997 | 3,087 |
| Usage/DDH | | | 2.1743 | 2.1743 | 2.1743 | 1.9250 | 1.9250 | 1.9250 | 2.4364 | 2.4364 | 2.4364 | 1.9250 | 1.9250 | 2.1743 |
| WA Ind Sched 111 | | 17,473 | -300 | -450 | 13,047 | -18,074 | -16,661 | 1,380 | 8,949 | 10,356 | 43,620 | 31,291 | -31,595 | -24,090 |
| No of Cust | | 55 | 55 | 55 | 55 | 55 | 54 | 55 | 56 | 54 | 53 | 54 | 55 | 57 |
| Usage/DDH | | | 2.7267 | 2.7267 | 2.7267 | 2.5085 | 2.5085 | 2.5085 | 7.9904 | 7.9904 | 7.9904 | 2.5085 | 2.5085 | 2.7267 |
| ID Res Sched 101 | | -1,302,918 | -16,235 | -24,353 | 706,238 | -1,019,897 | -963,391 | 78,346 | 161,996 | 195,242 | 838,206 | 1,822,421 | -1,802,197 | -1,279,294 |
| No of Cust | | 82,816 | 82,413 | 82,413 | 82,413 | 82,212 | 82,708 | 82,731 | 82,651 | 83,011 | 83,040 | 83,308 | 83,103 | 83,792 |
| Usage/DDH | | | 0.0985 | 0.0985 | 0.0985 | 0.0947 | 0.0947 | 0.0947 | 0.0980 | 0.0980 | 0.0980 | 0.0947 | 0.0947 | 0.0985 |
| ID Com Sched 101 | | -255,284 | -3,419 | -5,129 | 148,741 | -186,819 | -180,597 | 14,899 | 30,234 | 36,671 | 156,322 | 338,546 | -333,221 | -271,512 |
| No of Cust | | 8,124 | 8,095 | 8,095 | 8,095 | 7,914 | 8,148 | 8,268 | 8,084 | 8,171 | 8,116 | 8,133 | 8,075 | 8,294 |
| Usage/DDH | | | 0.2112 | 0.2112 | 0.2112 | 0.1802 | 0.1802 | 0.1802 | 0.1870 | 0.1870 | 0.1870 | 0.1802 | 0.1802 | 0.2112 |
| ID Ind Sched 101 | | -2,675 | -23 | -34 | 981 | -1,020 | -988 | 85 | 0 | 0 | 0 | 1,911 | -1,839 | -1,748 |
| No of Cust | | 33 | 33 | 33 | 33 | 32 | 33 | 35 | 33 | 33 | 32 | 34 | 33 | 33 |
| Usage/DDH | | | 0.3417 | 0.3417 | 0.3417 | 0.2433 | 0.2433 | 0.2433 | 0.0000 | 0.0000 | 0.0000 | 0.2433 | 0.2433 | 0.3417 |
| ID Res Sched 111 | | 6,433 | -169 | -254 | 7,373 | -9,670 | -9,080 | 731 | 4,160 | 4,946 | 21,625 | 17,052 | -16,904 | -13,377 |
| No of Cust | | 108 | 109 | 109 | 109 | 108 | 108 | 107 | 107 | 106 | 108 | 108 | 108 | 111 |
| Usage/DDH | | | 0.7775 | 0.7775 | 0.7775 | 0.6835 | 0.6835 | 0.6835 | 1.9440 | 1.9440 | 1.9440 | 0.6835 | 0.6835 | 0.7775 |

| | 12.2022 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|-----------------------|----------------|-------------------|----------------|----------------|------------------|-------------------|-------------------|----------------|----------------|----------------|------------------|------------------|-------------------|-------------------|
| ID Com Sched 111 | | -371,010 | -4,365 | -6,547 | 189,860 | -244,527 | -231,883 | 18,919 | 32,255 | 39,423 | 169,665 | 434,567 | -426,542 | -341,835 |
| No of Cust | | 1,418 | 1,418 | 1,418 | 1,418 | 1,404 | 1,418 | 1,423 | 1,403 | 1,429 | 1,433 | 1,415 | 1,401 | 1,433 |
| Usage/DDH | | | 1.5390 | 1.5390 | 1.5390 | 1.3295 | 1.3295 | 1.3295 | 1.1495 | 1.1495 | 1.1495 | 1.3295 | 1.3295 | 1.5390 |
| ID Ind Sched 111 | | -18,197 | -446 | -669 | 19,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -36,480 |
| No of Cust | | 36 | 36 | 36 | 36 | 33 | 37 | 38 | 35 | 37 | 36 | 35 | 34 | 38 |
| Usage/DDH | | | 6.1936 | 6.1936 | 6.1936 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 6.1936 |
| WA subtotal | | -3,508,186 | -52,787 | -79,182 | 2,296,270 | -3,107,998 | -2,904,566 | 240,405 | 571,812 | 691,183 | 2,959,962 | 5,532,177 | -5,481,943 | -4,173,519 |
| ID subtotal | | -1,943,651 | -24,657 | -36,986 | 1,072,591 | -1,461,933 | -1,385,939 | 112,980 | 228,645 | 276,282 | 1,185,818 | 2,614,497 | -2,580,703 | -1,944,246 |
| Summarize by Schedule | | | | | | | | | | | | | | |
| WA 101 | | -2,666,349 | -39,193 | -58,790 | 1,704,915 | -2,318,315 | -2,163,654 | 178,673 | 412,933 | 498,076 | 2,133,409 | 4,117,683 | -4,068,980 | -3,063,106 |
| WA 111 | | -841,837 | -13,594 | -20,392 | 591,355 | -789,683 | -740,912 | 61,732 | 158,879 | 193,107 | 826,553 | 1,414,494 | -1,412,963 | -1,110,413 |
| ID 101 | | -1,560,877 | -19,677 | -29,516 | 855,960 | -1,207,736 | -1,144,976 | 93,330 | 192,230 | 231,913 | 994,528 | 2,162,878 | -2,137,257 | -1,552,554 |
| ID 111 | | -382,774 | -4,980 | -7,470 | 216,631 | -254,197 | -240,963 | 19,650 | 36,415 | 44,369 | 191,290 | 451,619 | -443,446 | -391,692 |

| 12.2022 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|-------------------------------------|----------------------|-------------------|-------------------|------------------|----------------------|----------------------|-----------------|------------------|------------------|--------------------|--------------------|----------------------|----------------------|
| Weather Adjustment Revenue | | | | | | | | | | | | | |
| WA 101 | (\$2,585,136) | (\$33,195) | (\$49,792) | \$1,443,978 | (\$1,963,497) | (\$1,832,507) | \$151,327 | \$397,816 | \$479,841 | \$2,055,305 | \$3,966,935 | (\$4,032,441) | (\$3,168,906) |
| WA 111 | (\$579,369) | (\$8,147) | (\$12,221) | \$354,393 | (\$473,249) | (\$444,021) | \$36,995 | \$113,714 | \$138,212 | \$591,589 | \$1,012,396 | (\$1,047,048) | (\$841,982) |
| Total Revenue Adjustment | (\$3,164,505) | (\$41,342) | (\$62,013) | \$1,798,371 | (\$2,436,746) | (\$2,276,528) | \$188,322 | \$511,530 | \$618,053 | \$2,646,894 | \$4,979,331 | (\$5,079,489) | (\$4,010,888) |
| Decoupling Revenue Offset | | | | | | | | | | | | | |
| WA 101 | (\$1,507,517) | (\$20,200) | (\$30,300) | \$878,696 | (\$1,194,836) | (\$1,115,126) | \$92,086 | \$212,822 | \$256,703 | \$1,099,538 | \$2,122,213 | (\$2,097,112) | (\$1,712,001) |
| WA 111 | (\$250,167) | (\$3,731) | (\$5,596) | \$162,291 | (\$216,721) | (\$203,336) | \$16,942 | \$43,603 | \$52,996 | \$226,839 | \$388,194 | (\$387,774) | (\$323,874) |
| Total WA | (\$1,757,684) | (\$23,931) | (\$35,896) | \$1,040,987 | (\$1,411,557) | (\$1,318,462) | \$109,028 | \$256,425 | \$309,699 | \$1,326,377 | \$2,510,407 | (\$2,484,886) | (\$2,035,875) |
| Revenue Related Expenses | \$77,217 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 | 0.043931 |
| Decoupling Adjustment | \$1,680,467 | | | | | | | | | | | | |
| Revenue not captured in Decoupling | | | | | | | | | | | | | |
| WA 101 | (\$1,077,619) | (\$12,995) | (\$19,492) | \$565,282 | (\$768,661) | (\$717,381) | \$59,241 | \$184,994 | \$223,138 | \$955,767 | \$1,844,722 | (\$1,935,329) | (\$1,456,905) |
| WA 111 | (\$329,202) | (\$4,416) | (\$6,625) | \$192,102 | (\$256,528) | (\$240,685) | \$20,053 | \$70,111 | \$85,216 | \$364,750 | \$624,202 | (\$659,274) | (\$518,108) |
| Total WA | (\$1,406,821) | (\$17,411) | (\$26,117) | \$757,384 | (\$1,025,189) | (\$958,066) | \$79,294 | \$255,105 | \$308,354 | \$1,320,517 | \$2,468,924 | (\$2,594,603) | (\$1,975,013) |
| ID 101 | (\$1,242,838) | (\$14,117) | (\$23,661) | \$686,163 | (\$968,157) | (\$917,847) | \$74,816 | \$142,112 | \$171,449 | \$735,235 | \$1,598,972 | (\$1,580,031) | (\$1,147,772) |
| ID 111 | (\$206,759) | (\$2,302) | (\$4,180) | \$121,222 | (\$142,244) | (\$134,838) | \$10,996 | \$18,107 | \$22,062 | \$95,115 | \$224,559 | (\$220,495) | (\$194,761) |
| Total Revenue Adjustment | (\$1,449,597) | (\$16,419) | (\$27,841) | \$807,385 | (\$1,110,401) | (\$1,052,685) | \$85,812 | \$160,219 | \$193,511 | \$830,350 | \$1,823,531 | (\$1,800,526) | (\$1,342,533) |
| FCA Revenue Offset | | | | | | | | | | | | | |
| ID 101 | (\$693,124) | (\$9,141) | (\$13,099) | \$379,875 | (\$535,993) | (\$508,140) | \$41,420 | \$85,312 | \$102,923 | \$441,372 | \$959,885 | (\$948,515) | (\$689,023) |
| ID 111 | (\$77,263) | (\$1,043) | (\$1,507) | \$43,705 | (\$51,284) | (\$48,614) | \$3,964 | \$7,347 | \$8,951 | \$38,593 | \$91,114 | (\$89,465) | (\$79,024) |
| Total ID | (\$770,387) | (\$10,184) | (\$14,606) | \$423,580 | (\$587,277) | (\$556,754) | \$45,384 | \$92,659 | \$111,874 | \$479,965 | \$1,050,999 | (\$1,037,980) | (\$768,047) |
| Revenue Related Expenses | \$4,090 | 0.005839 | 0.005839 | 0.005839 | 0.005839 | 0.005839 | 0.005839 | 0.005839 | 0.005839 | 0.004354 | 0.004354 | 0.004354 | 0.004354 |
| FCA Adjustment | \$766,297 | | | | | | | | | | | | |
| Revenue not captured in Decoupling | | | | | | | | | | | | | |
| ID 101 | (\$549,714) | (\$4,976) | (\$10,562) | \$306,288 | (\$432,164) | (\$409,707) | \$33,396 | \$56,800 | \$68,526 | \$293,863 | \$639,087 | (\$631,516) | (\$458,749) |
| ID 111 | (\$129,496) | (\$1,259) | (\$2,673) | \$77,517 | (\$90,960) | (\$86,224) | \$7,032 | \$10,760 | \$13,111 | \$56,522 | \$133,445 | (\$131,030) | (\$115,737) |
| Total ID | (\$679,210) | (\$6,235) | (\$13,235) | \$383,805 | (\$523,124) | (\$495,931) | \$40,428 | \$67,560 | \$81,637 | \$350,385 | \$772,532 | (\$762,546) | (\$574,486) |
| Weather Adjustment Gas Cost Expense | | | | | | | | | | | | | |
| WA 101 | (\$1,031,535) | (\$12,421) | (\$18,632) | \$540,322 | (\$734,720) | (\$685,705) | \$56,625 | \$176,826 | \$213,286 | \$913,568 | \$1,763,274 | (\$1,850,735) | (\$1,393,223) |
| WA 111 | (\$251,948) | (\$4,221) | (\$6,332) | \$183,622 | (\$245,204) | (\$230,061) | \$19,168 | \$70,890 | \$86,162 | \$368,800 | \$631,133 | (\$630,450) | (\$495,455) |
| Total Gas Cost Adjustment | (\$1,283,483) | (\$16,642) | (\$24,964) | \$723,944 | (\$979,924) | (\$915,766) | \$75,793 | \$247,716 | \$299,448 | \$1,282,368 | \$2,394,407 | (\$2,481,185) | (\$1,888,678) |
| GTI Gas Expense Adjustment | (\$1,574) | (\$24) | (\$35) | \$1,026 | (\$1,390) | (\$1,298) | \$107 | \$254 | \$307 | \$1,317 | \$2,473 | (\$2,449) | (\$1,862) |
| ID 101 | (\$547,310) | (\$4,947) | (\$10,516) | \$304,953 | (\$430,280) | (\$407,921) | \$33,251 | \$56,554 | \$68,229 | \$292,590 | \$636,319 | (\$628,781) | (\$456,761) |
| ID 111 | (\$128,932) | (\$1,252) | (\$2,661) | \$77,179 | (\$90,563) | (\$85,848) | \$7,001 | \$10,713 | \$13,053 | \$56,278 | \$132,866 | (\$130,462) | (\$115,236) |
| Total Gas Cost Adjustment | (\$676,242) | (\$6,199) | (\$13,177) | \$382,132 | (\$520,843) | (\$493,769) | \$40,252 | \$67,267 | \$81,282 | \$348,868 | \$769,185 | (\$759,243) | (\$571,997) |
| GTI Gas Expense Adjustment | (\$778) | (\$10) | (\$15) | \$429 | (\$585) | (\$554) | \$45 | \$91 | \$111 | \$474 | \$1,046 | (\$1,032) | (\$778) |
| Margin | (\$123,954) | (\$771) | (\$1,161) | \$33,658 | (\$45,571) | (\$42,610) | \$3,525 | \$7,337 | \$8,843 | \$37,875 | \$74,345 | (\$113,240) | (\$86,184) |

| 12.2022 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|--|---------|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|
| Weighted Block Rate Calculation | | | | | | | | | | | | | |
| WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191) | | | | | | | | | | | | | |
| WA 101 + 150 | 0.91340 | 0.84695 | 0.84695 | 0.84695 | 0.84695 | 0.84695 | 0.84695 | 0.96339 | 0.96339 | 0.96339 | 0.96339 | 0.99102 | 1.03454 |
| WA 111 + 150 | 0.66316 | 0.59929 | 0.59929 | 0.59929 | 0.59929 | 0.59929 | 0.59929 | 0.71573 | 0.71573 | 0.71573 | 0.71573 | 0.74103 | 0.75826 |
| ID 101 + 150 | 0.76344 | 0.71745 | 0.80163 | 0.80163 | 0.80163 | 0.80163 | 0.80163 | 0.73928 | 0.73928 | 0.73928 | 0.73928 | 0.73928 | 0.73928 |
| ID 111 + 150 | 0.52030 | 0.46227 | 0.55958 | 0.55958 | 0.55958 | 0.55958 | 0.55958 | 0.49723 | 0.49723 | 0.49723 | 0.49723 | 0.49723 | 0.49723 |
| Decoupled Revenue | | | | | | | | | | | | | |
| WA 101 | 0.51902 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.51539 | 0.55891 |
| WA 111 | 0.27588 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.27444 | 0.29167 |
| ID 101 | 0.44553 | 0.46457 | 0.44380 | 0.44380 | 0.44380 | 0.44380 | 0.44380 | 0.44380 | 0.44380 | 0.44380 | 0.44380 | 0.44380 | 0.44380 |
| ID 111 | 0.20239 | 0.20939 | 0.20175 | 0.20175 | 0.20175 | 0.20175 | 0.20175 | 0.20175 | 0.20175 | 0.20175 | 0.20175 | 0.20175 | 0.20175 |
| Effective WACOG by Month | | | | | | | | | | | | | |
| 150 Exp WA 101 | 0.37701 | 0.31692 | 0.31692 | 0.31692 | 0.31692 | 0.31692 | 0.31692 | 0.42822 | 0.42822 | 0.42822 | 0.42822 | 0.45484 | 0.45484 |
| 150 Exp WA 111 | 0.37835 | 0.31051 | 0.31051 | 0.31051 | 0.31051 | 0.31051 | 0.31051 | 0.44619 | 0.44619 | 0.44619 | 0.44619 | 0.44619 | 0.44619 |
| 150 Exp ID 101 | 0.31650 | 0.25140 | 0.35627 | 0.35627 | 0.35627 | 0.35627 | 0.35627 | 0.29420 | 0.2942 | 0.29420 | 0.2942 | 0.29420 | 0.29420 |
| 150 Exp ID 111 | 0.31650 | 0.25140 | 0.35627 | 0.35627 | 0.35627 | 0.35627 | 0.35627 | 0.29420 | 0.2942 | 0.29420 | 0.2942 | 0.29420 | 0.29420 |

| WA Schedule 101 | 22 GRC Block Usage, Bills, & Baseload | Baseload Usage | Percentage | WS Usage | Percentage | 12/21/2022 | 11/1/2022 | 7/1/2022 | 11/1/2021 |
|-----------------|---------------------------------------|----------------|------------|-------------|------------|------------------------------|-----------|----------|-----------|
| Block 1 | 80,766,205 | 10,201,520 | 100.00% | 70,564,685 | 59.88% | 0.49893 | 0.46008 | 0.46008 | 0.46008 |
| Block 2 | 47,287,211 | | 0.00% | 47,287,211 | 40.12% | 0.64844 | 0.59795 | 0.59795 | 0.59795 |
| | 128,053,416 | 10,201,520 | 100.00% | 117,851,896 | 100.00% | 0.55891 | 55.892¢ | 0.51539 | 0.51539 |
| | 2,040,304 | 5 | 100.00% | | | Gas Cost Rev | 0.47563 | 0.44800 | 0.33156 |
| | | | | | | Gas Cost Exp | 0.45484 | 0.42822 | 0.31692 |
| | | | | | | GTI Exp Rate | 0.00047 | 0.00047 | 0.00047 |
| WA Schedule 111 | | | | | | | | | |
| Block 1 | 6,521,235 | 6,521,235 | 33.11% | 0 | 0.00% | 0.64360 | 0.59720 | 0.59720 | 0.59720 |
| Block 2 | 16,462,319 | 13,173,969 | 66.89% | 3,288,350 | 9.20% | 0.38312 | 0.36049 | 0.36049 | 0.36049 |
| Block 3 | 27,222,823 | 0 | 0.00% | 27,222,823 | 76.17% | 0.29203 | 0.27478 | 0.27478 | 0.27478 |
| Block 4 | 4,049,910 | 0 | 0.00% | 4,049,910 | 11.33% | 0.24917 | 0.23445 | 0.23445 | 0.23445 |
| Block 5 | 1,177,490 | 0 | 0.00% | 1,177,490 | 3.29% | 0.1748 | 0.16447 | 0.16447 | 0.16447 |
| | 55,433,777 | 19,695,204 | 100.00% | 35,738,573 | 99.99% | 0.29167 | 29.169¢ | 0.27444 | 0.27444 |
| | 38,169 | 516 | 19,695,204 | | | Gas Cost Rev | 0.46659 | 0.44129 | 0.32485 |
| | | | | | | Gas Cost Exp | 0.44619 | 0.42181 | 0.31051 |
| | | | | | | GTI Exp Rate | 0.00038 | 0.00038 | 0.00038 |
| | | | | | | Decoupling Conversion Factor | 0.043931 | 0.043931 | 0.043931 |

Weather Sensitivity Regression Summary for January 2012 through 2021

| Adj R ² | Dependent Variable | Summer Mo Heating Jul, Aug, Sep | Shoulder Mo Heating Apr, May, Jun, Oct, Nov | Winter Mo Heating Dec, Jan, Feb, Mar | Usage/Cust Base Load | Usage/Cust 2021 Low | Durbin Watson Test Result |
|-----------------------|--------------------|------------------------------------|--|---|----------------------|---------------------|------------------------------|
| Washington Gas | | | | | | | |
| 0.994 | WR101 | 0.1108 | 0.0973 | 0.1033 | 7 | 12 | Corrected with AR(1),(2),(3) |
| 0.987 | WC101 | 0.2419 | 0.1776 | 0.2525 | 0 | 11 | No Autocorrelation |
| 0.958 | WI101 | 0.0000 | 0.0060 | 0.3438 | 45 | 3 | Corrected with AR(1) |
| 0.994 | WT101 | 0.1224 | 0.1076 | 0.1147 | 6 | 12 | Corrected with AR(1),(2),(3) |
| 0.982 | WR111 | 1.1657 | 0.8565 | 0.9382 | 335 | 284 | Corrected with AR(1) |
| 0.990 | WC111 | 2.4364 | 1.9250 | 2.1743 | 397 | 505 | Corrected with AR(1) |
| 0.885 | WI111 | 7.9904 | 2.5085 | 2.7267 | 2,412 | 2,198 | Corrected with AR(1),(2) |
| 0.990 | WT111 | 3.9605 | 1.8339 | 2.0749 | 409 | 522 | Corrected with AR(1) |
| 0.990 | WC121 | 2.4364 | 1.9250 | 2.1743 | 397 | 505 | combined with 111 |
| 0.990 | WT121 | 3.9605 | 1.8339 | 2.0749 | 409 | 522 | combined with 111 |
| Idaho Gas | | | | | | | |
| 0.995 | IR101 | 0.0980 | 0.0947 | 0.0985 | 9 | 12 | Corrected with AR(1),(2) |
| 0.988 | IC101 | 0.1870 | 0.1802 | 0.2112 | 0 | 7 | Corrected with AR(1),(2) |
| 0.963 | II101 | 0.0000 | 0.2433 | 0.3417 | 0 | 7 | Corrected with AR(1) |
| 0.995 | IT101 | 0.1109 | 0.1043 | 0.1093 | 7 | 12 | Corrected with AR(1),(2) |
| 0.984 | IR111 | 1.9440 | 0.6835 | 0.7775 | 175 | 194 | Corrected with AR(1) |
| 0.984 | IC111 | 1.1495 | 1.3295 | 1.5390 | 585 | 575 | Corrected with AR(1) |
| 0.670 | II111 | 0.0000 | 0.0000 | 6.1936 | 3,903 | 2,889 | Corrected with AR(1),(2) |
| 0.985 | IT111 | 1.1911 | 1.3329 | 1.5163 | 635 | 601 | Corrected with AR(1) |

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule

Numerical reference

Rate Schedule

AVISTA UTILITIES
 Weather Normalization
 Degree Day Comparison
 Twelve Months Ended December 31, 2022

| CALENDAR MONTHLY DDH & DDC | ACTUAL DDH | 1993- 2022 30 YEAR AVG DDH | ADJUSTMENT NORM - ACT DDH |
|-------------------------------|---------------|----------------------------------|---------------------------------|
| Jan - 21 | 1,098 | 1,096 | -2 |
| Feb - 21 | 930 | 927 | -3 |
| Mar - 21 | 688 | 775 | 87 |
| Apr - 21 | 679 | 548 | -131 |
| May - 21 | 421 | 298 | -123 |
| Jun - 21 | 123 | 133 | 10 |
| Jul - 21 | 5 | 25 | 20 |
| Aug - 21 | 3 | 27 | 24 |
| Sep - 21 | 59 | 162 | 103 |
| Oct - 21 | 302 | 533 | 231 |
| Nov - 21 | 1,090 | 861 | -229 |
| Dec - 21 | 1,279 | 1,124 | -155 |
| | <hr/> 6,677 | <hr/> 6,509 | <hr/> -168 |

Spokane AP Weather Station
 Heating Degree Day History

| | | July | August | September | October | November | December | January | February | March | April | May | June | Heating Season Total |
|----|-----------------------------|------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|----------------------------|
| 1 | 2021 - 2022 | 0 | 25 | 128 | 503 | 736 | 1,152 | 1,098 | 930 | 688 | 679 | 421 | 123 | 6,483 |
| 2 | 2020 - 2021 | 21 | 11 | 88 | 524 | 826 | 1,021 | 970 | 999 | 723 | 467 | 263 | 72 | 5,985 |
| 3 | 2019 - 2020 | 8 | 3 | 209 | 697 | 875 | 972 | 951 | 861 | 809 | 513 | 292 | 139 | 6,329 |
| 4 | 2018 - 2019 | 15 | 24 | 169 | 517 | 836 | 1,021 | 1,052 | 1,218 | 938 | 500 | 180 | 96 | 6,566 |
| 5 | 2017 - 2018 | 0 | 3 | 166 | 560 | 811 | 1,179 | 960 | 968 | 783 | 543 | 125 | 103 | 6,201 |
| 6 | 2016 - 2017 | 20 | 10 | 158 | 508 | 637 | 1,289 | 1,379 | 992 | 741 | 556 | 272 | 66 | 6,628 |
| 7 | 2015 - 2016 | 5 | 11 | 197 | 322 | 899 | 1,054 | 1,048 | 753 | 683 | 308 | 198 | 110 | 5,588 |
| 8 | 2014 - 2015 | 7 | 5 | 94 | 357 | 906 | 991 | 1,049 | 713 | 597 | 519 | 157 | 25 | 5,420 |
| 9 | 2013 - 2014 | 0 | 7 | 160 | 590 | 898 | 1,213 | 1,090 | 1,085 | 780 | 537 | 227 | 106 | 6,693 |
| 10 | 2012 - 2013 | 20 | 14 | 68 | 504 | 779 | 1,040 | 1,243 | 869 | 730 | 561 | 272 | 140 | 6,240 |
| 11 | 2011 - 2012 | 40 | 8 | 99 | 516 | 890 | 1,118 | 1,078 | 930 | 809 | 494 | 345 | 175 | 6,502 |
| 12 | 2010 - 2011 | 48 | 47 | 158 | 472 | 948 | 1,096 | 1,103 | 1,006 | 790 | 698 | 401 | 192 | 6,959 |
| 13 | 2009 - 2010 | 17 | 23 | 103 | 668 | 834 | 1,252 | 919 | 751 | 733 | 538 | 420 | 190 | 6,448 |
| 14 | 2008 - 2009 | 8 | 52 | 142 | 529 | 785 | 1,328 | 1,204 | 957 | 936 | 586 | 303 | 93 | 6,923 |
| 15 | 2007 - 2008 | 0 | 27 | 194 | 553 | 894 | 1,126 | 1,243 | 952 | 880 | 683 | 274 | 176 | 7,002 |
| 16 | 2006 - 2007 | 8 | 30 | 170 | 552 | 865 | 1,122 | 1,243 | 864 | 685 | 548 | 270 | 136 | 6,493 |
| 17 | 2005 - 2006 | 11 | 22 | 229 | 489 | 919 | 1,258 | 905 | 949 | 812 | 525 | 301 | 104 | 6,524 |
| 18 | 2004 - 2005 | 16 | 34 | 204 | 480 | 857 | 1,020 | 1,128 | 842 | 711 | 503 | 260 | 166 | 6,221 |
| 19 | 2003 - 2004 | 9 | 1 | 151 | 418 | 1,056 | 1,083 | 1,193 | 945 | 668 | 455 | 315 | 131 | 6,425 |
| 20 | 2002 - 2003 | 28 | 26 | 219 | 678 | 839 | 962 | 957 | 885 | 745 | 588 | 365 | 90 | 6,382 |
| 21 | 2001 - 2002 | 33 | 20 | 100 | 588 | 744 | 1,136 | 1,063 | 934 | 938 | 581 | 412 | 137 | 6,686 |
| 22 | 2000 - 2001 | 51 | 43 | 285 | 572 | 1,134 | 1,245 | 1,168 | 1,060 | 795 | 634 | 320 | 201 | 7,508 |
| 23 | 1999 - 2000 | 75 | 36 | 181 | 540 | 703 | 1,030 | 1,143 | 908 | 799 | 496 | 363 | 142 | 6,416 |
| 24 | 1998 - 1999 | 0 | 20 | 101 | 565 | 748 | 1,119 | 1,010 | 836 | 769 | 594 | 448 | 186 | 6,396 |
| 25 | 1997 - 1998 | 35 | 15 | 116 | 549 | 785 | 1,098 | 1,058 | 747 | 721 | 505 | 276 | 90 | 5,995 |
| 26 | 1996 - 1997 | 35 | 49 | 281 | 603 | 949 | 1,241 | 1,130 | 928 | 794 | 642 | 264 | 154 | 7,070 |
| 27 | 1995 - 1996 | 21 | 88 | 146 | 648 | 742 | 1,120 | 1,217 | 1,045 | 880 | 556 | 471 | 143 | 7,077 |
| 28 | 1994 - 1995 | 26 | 13 | 81 | 558 | 970 | 1,071 | 1,045 | 771 | 771 | 578 | 262 | 170 | 6,316 |
| 29 | 1993 - 1994 | 151 | 83 | 217 | 457 | 1,063 | 1,051 | 904 | 998 | 713 | 469 | 262 | 160 | 6,528 |
| 30 | 1992 - 1993 | 32 | 60 | 232 | 481 | 916 | 1,297 | 1,331 | 1,102 | 834 | 578 | 192 | 165 | 7,220 |
| | 1993 - 2022 30-Year Average | 25 | 27 | 162 | 533 | 861 | 1,124 | 1,096 | 927 | 775 | 548 | 298 | 133 | 6,509 |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Eliminate Adder Schedules |
|-------------|---|---------------------------------|
| | Adjstment Number | 2.11 |
| | Workpaper Reference | G-EAS |
| | REVENUES | |
| 1 | Total General Business | \$ (15,985) |
| 2 | Total Transportation | - |
| 3 | Other Revenues | (60,862) |
| 4 | Total Gas Revenues | <u>(76,847)</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | (78,344) |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | 5,737 |
| 8 | Total Production | <u>(72,607)</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | (614) |
| 16 | Total Distribution | <u>(614)</u> |
| 17 | Customer Accounting | (57) |
| 18 | Customer Service & Information | (11,627) |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | (32) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | 323 |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>291</u> |
| 25 | Total Gas Expense | <u>(84,614)</u> |
| 26 | OPERATING INCOME BEFORE FIT | 7,767 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 1,631 |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | 6,945 |
| 31 | NET OPERATING INCOME | <u>\$ (809)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2022

Adder Schedule Amounts Embedded in Results of Operations
Washington Natural Gas

| Line No. | DESCRIPTION | Conversion Factor | Schedule 150 Purchased Gas Costs | Consolidate Gas Costs | Gas Costs in Results of Operations | Schedule 155 Prior PGA Amortization | Schedule 175 Decoupling Rebate / Surcharge | Schedule 176 Tax Credit Portion | Schedule 176 AFUDC Portion | Schedule 178 Tax Credits | Schedule 189/191/192 Public Purpose Tariff Riders | Schedule 195 Optional Renewable | Eliminate Contra Decoupling Deferral | Total Adder Schedule Amounts | Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's |
|--------------------------|--------------------------------|-------------------|----------------------------------|-----------------------|------------------------------------|-------------------------------------|--|---------------------------------|----------------------------|--------------------------|---|---------------------------------|--------------------------------------|------------------------------|--|
| REVENUES | | | | | | | | | | | | | | | |
| 1 | Total General Business | 0.956067 | \$ 80,542,107 | | \$ 80,542,107 | \$ 9,460,544 | \$ 3,894,326 | \$ (8,931,556) | \$ (369,600) | \$ (263,251) | \$ 12,163,104 | \$ 31,710 | | \$ 15,985,277 | \$ (15,985) |
| 2 | Total Transportation | | | | \$ - | | | | | | | | | \$ - | |
| 3 | Other Revenues | | \$ 63,562,714 | \$ (63,562,714) | \$ - | \$ (3,723,235) | | | | | | | \$ 1,022,806 | \$ (2,700,429) | \$ (60,862) |
| 4 | Total Gas Revenues | | \$ 144,104,821 | \$ (63,562,714) | \$ 80,542,107 | \$ 9,460,544 | \$ 171,091 | \$ (8,931,556) | \$ (369,600) | \$ (263,251) | \$ 12,163,104 | \$ 31,710 | \$ 1,022,806 | \$ 13,284,848 | \$ (76,847) |
| EXPENSES | | | | | | | | | | | | | | | |
| Production Expenses | | | | | | | | | | | | | | | |
| 5 | City Gate Purchases | | \$ 146,302,886 | \$ (69,299,266) | \$ 77,003,620 | \$ 9,044,911 | \$ - | \$ - | \$ - | \$ - | | | | \$ 9,044,911 | \$ (78,344) |
| 6 | Purchased Gas Expense | | | | \$ - | | | | | | | | | \$ - | |
| 7 | Net Nat Gas Storage Trans | | \$ (5,736,552) | \$ 5,736,552 | \$ - | | | | | | | | | \$ - | \$ 5,737 |
| 8 | Total Production | | \$ 140,566,334 | \$ (63,562,714) | \$ 77,003,620 | \$ 9,044,911 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,044,911 | \$ (72,607) |
| Underground Storage | | | | | | | | | | | | | | | |
| 9 | Operating Expenses | | | | \$ - | | | | | | | | | \$ - | |
| 10 | Depreciation/Amortization | | | | \$ - | | | | | | | | | \$ - | |
| 11 | Taxes | | | | \$ - | | | | | | | | | \$ - | |
| 12 | Total Underground Storage | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Distribution | | | | | | | | | | | | | | | |
| 13 | Operating Expenses | | | | \$ - | | | | | | | | | \$ - | |
| 14 | Depreciation/Amortization | | | | \$ - | | | | | | | | | \$ - | |
| 15 | Taxes | 0.038383 | \$ 3,091,468 | | \$ 3,091,468 | \$ 363,126 | \$ 149,477 | \$ (342,822) | \$ (14,186) | \$ (10,104) | \$ 466,859 | \$ 1,217 | | \$ 613,567 | \$ (614) |
| 16 | Total Distribution | | \$ 3,091,468 | \$ - | \$ 3,091,468 | \$ 363,126 | \$ 149,477 | \$ (342,822) | \$ (14,186) | \$ (10,104) | \$ 466,859 | \$ - | \$ - | \$ 612,350 | \$ (614) |
| 17 | Customer Accounting | 0.003550 | \$ 285,934 | | \$ 285,934 | \$ 33,586 | \$ 13,825 | \$ (31,708) | \$ (1,312) | \$ (935) | \$ 43,181 | \$ 113 | | \$ 56,750 | \$ (57) |
| 18 | Customer Service & Information | | | | \$ - | | | | | | \$ 11,628,738 | | | \$ 11,628,738 | \$ (11,627) |
| 19 | Sales Expenses | | | | \$ - | | | | | | | | | \$ - | |
| Administrative & General | | | | | | | | | | | | | | | |
| 20 | Operating Expenses | 0.002000 | \$ 161,084 | | \$ 161,084 | \$ 18,921 | \$ 7,789 | \$ (17,863) | \$ (739) | \$ (527) | \$ 24,326 | \$ 63 | | \$ 31,971 | \$ (32) |
| 21 | Depreciation/Amortization | | | | \$ - | | | | | | | | | \$ - | |
| 22 | Regulatory Amortizations | | | | \$ - | | | \$ - | \$ (353,442) | \$ - | | \$ 30,324 | | \$ (323,118) | \$ 323 |
| 23 | Taxes | | | | \$ - | | | | | | | | | \$ - | |
| 24 | Total Admin. & General | | \$ 161,084 | \$ - | \$ 161,084 | \$ 18,921 | \$ 7,789 | \$ (17,863) | \$ (354,181) | \$ (527) | \$ 24,326 | \$ 30,387 | \$ - | \$ (291,148) | \$ 291 |
| 25 | Total Gas Expense | | \$ 144,104,821 | \$ (63,562,714) | \$ 80,542,107 | \$ 9,460,544 | \$ 171,091 | \$ (392,393) | \$ (369,680) | \$ (11,566) | \$ 12,163,104 | \$ 30,500 | \$ - | \$ 21,051,601 | \$ (84,614) |
| 26 | OPERATING INCOME BEFORE FIT | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (8,539,163) | \$ 80 | \$ (251,686) | \$ - | \$ 1,210 | \$ 1,022,806 | \$ (7,766,753) | \$ 7,767 |
| | FIT @ 21% | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,793,224) | \$ 17 | \$ (52,854) | \$ - | \$ 254 | \$ 214,789 | \$ (1,631,018) | \$ 1,631 |
| | Deferred FIT Amortization | | | | \$ - | | | \$ (6,745,939) | \$ - | \$ (198,832) | | | | \$ (6,944,771) | \$ 6,945 |
| | NET OPERATING INCOME | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 63 | \$ - | \$ - | \$ 956 | \$ 808,017 | \$ 809,036 | \$ (809) |

Prep by: _____ 1st Review: _____

Query Name: V2 Transactions_by_FERC_GL_Detail

Accounting Periods : 202201 through 202212

Selected Accounts

| | | |
|-----------------|-----------------|------------|
| Source Id:<All> | Jurisdiction:WA | Service:GD |
|-----------------|-----------------|------------|

| Ferc Acct | Ferc Acct Desc | Transaction Amount |
|-----------|---------------------------------|--------------------|
| 407381 | VOLUNTARY RNG REVENUE OFFSET | \$30,323.71 |
| 407419 | AFUDC EQUITY TAX DEFERRAL AMORT | (\$353,441.89) |
| 411193 | DFIT EXP - TAX CUST CREDIT AMO | (7,265,716.30) |
| 805110 | AMORTIZE RECOVERABLE GAS COSTS | 9,044,910.81 |
| 908600 | CUST SVC & INFO EXP | 11,140,717.90 |
| 908690 | AMORT UNBILLED DSM TARIFF RIDE | 488,020.39 |
| 495311 | CONTRA DECOUPLING DEFFERAL | (\$1,022,805.86) |
| 495329 | AMORTIZE RES DECOUPLING | 2,782,530.92 |
| 495339 | AMORTIZE NON-RES DECOUPLING | 940,704.24 |
| Total | | \$15,754,920.21 |

Schedule 195 Optional Renewable Natural Gas (similar to bu

Schedule 176 amortization, calendar (Reg Credit - Amortization AFUDC Equity Tax Deferral)

Schedule 178 Tax Cust Credit

Schedule 155 amortization of prior gas costs, calendar

Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)

Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)

reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB

Sch 175 Amortization Residential Decoupling, calendar

Sch 175 Amortization Non-Residential Decoupling, calendar

Current Gas Costs included in PGA

| | |
|--|--------------------------|
| 483xxx Sales For Resale | 59,833,620 |
| 495028 Deferred Exchange | 3,729,094 |
| Total Revenue | <u>63,562,714</u> |
| 804/805 City Gate Purchases | 155,347,797 |
| less: 805110 Amortization of Recoverable Gas Costs | (9,044,911) |
| 808xxx Net Natural Gas Storage Transactions | (5,211,062) |
| 811000 Gas Used For Products Extraction | (525,490) |
| Total Expense | <u>140,566,334</u> |
| Net Gas Costs Recovered in Rates | <u><u>77,003,620</u></u> |

G-OPS-12A page 1

G-495-12A

G-OPS-12A page 1

G-OPS-12A page 1

G-OPS-12A page 1

Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2022'

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

| | | |
|---------------------|--------------|---------------------|
| Revenue Class:<All> | State Cde:WA | Service:Natural Gas |
|---------------------|--------------|---------------------|

| Rate Schedule Num | Period | Revenue |
|-------------------|--------|----------------|
| | | 12 Month Total |
| 195 | | \$31,710.00 |
| | | |
| Total Schedule 95 | | \$31,710.00 |

| | |
|--|-------------------|
| Schedule 176 Billed Revenue | \$ (9,241,433.22) |
| Schedule 176 TCC Unbilled Reversal from Dec 2021 | \$ 795,612.01 |
| Schedule 176 AFUDC Unbilled Reversal from Dec 2021 | \$ 50,783.75 |
| Schedule 176 TCC Unbilled Revenue (12/31/22) | \$ (906,119.00) |
| Schedule 176 AFUDC Unbilled Revenue (12/31/22) | \$ - |
| Schedule 178 Billed Revenue | \$ (60,574.81) |
| Schedule 178 Unbilled Revenue (12/31/22) | \$ (202,676.51) |
| YTD Schedule 176/178 Calendar Revenue | \$ (9,564,407.78) |

Revenue Report (Cognos Bill Determ 12 ME Report)
 Unbilled Journal Entry Backup/DJ119
 Unbilled Journal Entry Backup/DJ124
 Unbilled Journal Entry Backup/DJ119
 Unbilled Journal Entry Backup/DJ124
 Revenue Report (Cognos Bill Determ 12 ME Report)
 Unbilled Journal Entry Backup/DJ119

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Misc. Restating Non-Util / Non- Recurring Expense |
|-------------|---|---|
| | Adjustment Number | 2.12 |
| | Workpaper Reference | G-MR |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | (3) |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>(3)</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | (2) |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | (604) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>(604)</u> |
| 25 | Total Gas Expense | <u>(609)</u> |
| 26 | OPERATING INCOME BEFORE FIT | 609 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 128 |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ 481</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2022

| | <u>WA</u> <u>Electric</u> | <u>WA</u> <u>Gas</u> |
|--|------------------------------|---------------------------|
| <u>Misc. Restating Adjustments:</u> | | |
| BOD Meeting Expenses @50% | E-MR-1 (2,063) | G-MR-1 (632) |
| BOD Fees | E-MR-1 (527,481) | G-MR-1 (161,757) |
| Non-Utility Removals | E-MR-1 (9,521) | G-MR-1 (4,052) |
| Reclassifications | E-MR-1 (4,264) | G-MR-1 (3,357) |
| LTIP | E-MR-1 (1,338,009) | G-MR-1 (410,314) |
| Plane Reclassifications | E-MR-1 (24,016) | G-MR-1 (15,693) |
| D&O Insurance | E-MR-1 (43,417) | G-MR-1 (13,314) |
| Total Misc. Restating Adjustments | <u>(1,948,772)</u> | <u>(609,119)</u> |
| Net Operating Income Before FIT | <u>1,948,772</u> | <u>609,119</u> |

Prep by: _____

WA - GAS

| Account | Board of Director Fees | Board of Director Meeting Costs | Non-Utility Removals | Reclassifications | LTIP | Plane Reclassification | D&O Insurance | Total | Account | Amount | Category |
|---------|------------------------|---------------------------------|----------------------|-------------------|----------------|------------------------|----------------|-----------|---------|-----------|-----------------|
| 935000 | | | (493) | | | | | (493) | 935000 | (604,437) | A&G |
| 931000 | | | | | | | | - | 931000 | | |
| 930200 | (161,757) | (632) | (890) | (64) | | (15,693) | | (179,036) | 930200 | | |
| 928000 | | | | | | | | - | 928000 | | |
| 926100 | | | | | | | | - | 926100 | | |
| 925100 | | | | | | | | - | 925100 | | |
| 925200 | | | | 126 | | | (13,314) | (13,188) | 925200 | | |
| 923000 | | | | | | | | - | 923000 | | |
| 921000 | | | (482) | (924) | | | | (1,406) | 921000 | | |
| 920000 | | | | | (410,314) | | | (410,314) | 920000 | | |
| 910000 | | | | | | | | - | 910000 | (1,771) | Cust Ser & Info |
| 909000 | | | (1,788) | | | | | (1,788) | 909000 | | |
| 908000 | | | 17 | | | | | 17 | 908000 | | |
| 905000 | | | | | | | | - | 905000 | (15) | Cust Accts |
| 902000 | | | (15) | | | | | (15) | 902000 | | |
| 880000 | | | | | | | | - | 880000 | (2,748) | Dist Op Exp |
| 881000 | | | | | | | | - | 881000 | | |
| 894000 | | | | | | | | - | 894000 | | |
| 892000 | | | | (1,607) | | | | (1,607) | 892000 | | |
| 889000 | | | | | | | | - | 889000 | | |
| 880000 | | | (247) | | | | | (247) | 880000 | | |
| 887000 | | | | | | | | - | 887000 | | |
| 878000 | | | | | | | | - | 878000 | | |
| 874000 | | | (5) | (888) | | | | (893) | 874000 | | |
| 870000 | | | | | | | | - | 870000 | | |
| 813000 | | | (148) | | | | | (148) | 813000 | (148) | Production |
| 588000 | | | | | | | | - | 588000 | | |
| 584000 | | | | | | | | - | 584000 | | |
| 566000 | | | | | | | | - | 566000 | | |
| 557170 | | | | | | | | - | 557170 | | |
| 426500 | | | | | | | | - | 426500 | | |
| | (161,757) | (632) | (4,052) | (3,357) | (410,314) | (15,693) | (13,314) | (609,119) | | (609,119) | |
| | MR-BOD-3 | MR-BOD-1 | MR-NU-1 | MR-RC-1 | MR-LTIP | MR-PR-1 | MR-DO-1 | | | | |

Prep by: _____

**Avista Utilities
 Board of Directors Meetings Allocation
 For the twelve months ended December 31, 2022**

Board Meeting Costs:

| | | <u>12.2022</u> | |
|---|-----------------|----------------|-----------------|
| Charged to 930200 | MR-BOD-2 | \$ | 104,925 |
| Charged to 920000 | MR-BOD-2 | \$ | - |
| Charged to non-utility | MR-BOD-2 | \$ | 96,209 |
| Total Utility exp to be shared 50/50 | MR-BOD-2 | \$ | 201,134 |
| | 50/50 | \$ | 100,567 |
| | | \$ | (96,209) |
| Amount to move to non-utility | | \$ | 4,358 |

Allocated to Washington Electric

| | | | |
|--|----------------|------------|----------------|
| | <u>12.2022</u> | | |
| | 70.695% | E - Note 7 | |
| | 66.943% | E - Note 4 | |
| | | \$ | (2,063) |

Allocated to Washington Gas

| | | | |
|--|----------------|------------|--------------|
| | <u>12.2022</u> | | |
| | 20.228% | E - Note 7 | |
| | 71.746% | G - Note 4 | |
| | | \$ | (632) |

Allocated to Idaho Electric

| | | | |
|--|----------------|------------|----------------|
| | <u>12.2022</u> | | |
| | 70.695% | | |
| | 33.057% | E - Note 4 | |
| | | \$ | (1,019) |

Allocated to Idaho Gas

| | | | |
|--|----------------|------------|--------------|
| | <u>12.2022</u> | | |
| | 20.228% | | |
| | 28.254% | G - Note 4 | |
| | | \$ | (249) |

Allocated to Oregon

| | | | |
|--|----------------|------------|----------------|
| | <u>12.2022</u> | | |
| | 9.077% | E - Note 7 | |
| | | \$ | (396) |
| | | \$ | (4,359) |

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: _____ 1st Review: _____

| Sum of Transaction Amount | | | | | | Total | |
|---------------------------|------------------|---|------------------|--|---|---------------------------------------|--------|
| FERC Account | Service | Jurisdiction | Expenditure Type | Vendor Name | Transaction Description | | |
| 930200 | CD | AA | 020 Professional | EXPLOSIVE ILLUSIONS INC | SALES TAX | 37.98 | |
| | | | | | MRacicot Retirement gift from BOD - 97% | 0 | |
| | | | | DEAN DAVIS PHOTOGRAPHY INC | Discount Distributions | -137.7 | |
| | | | | Board/Officer formal photos - 97 percent BOD | 2753.96 | | |
| | | | | DAVIS POLK & WARDWELL LLP | Consultant for Board of Directors | 16684 | |
| | | | 215 Employee | CORP CREDIT CARD | DEBBIE DEUBEL-SOMETHING ELSE DELI | 102.49 | |
| | | | | | LISA LEE-THE GLOVER MANSION | 8277.11 | |
| | | | | | LISA LEE-NECTAR CATERING AND EVENT | 3356.49 | |
| | | | | | LISA LEE-MIZUNA | 1582.29 | |
| | | | | | LISA LEE-FRESCO BY SCOTTO | 2910 | |
| | | | | | LISA LEE-SUGAR FISH SUGARFISH | 68.64 | |
| | | | | | LISA LEE-TST FIG & OLIVE - FIFTH | 727.5 | |
| | | | | | LISA LEE-SCRATCH RESTAURANT | 1441.12 | |
| | | | | | DEBBIE DEUBEL-FRED-MEYER #0214 | 55.01 | |
| | | | | | LISA LEE-CARUSO'S SANDWICHES AND A | 100.01 | |
| | | | | | LISA LEE-COSTCO WHSE #0670 | 33.28 | |
| | | | | | LISA LEE-ARETSKY'S PATROON | 5512.5 | |
| | | | | | LISA LEE-SMACKYS ON BROADWAY | 298.88 | |
| | | | | | LISA LEE-FEATURED RESTAURANT LLC | 35.59 | |
| | | | | | LISA LEE-TAVOLATA SPOKANE | 1123 | |
| | | | | | JANET WIDMANN | Meals May BOD Meeting - 97 percent | 35.48 |
| | | | | | SCOTT H MAW | August BOD - meals - 97 percent | 17.71 |
| | | | | | Nov BOD - meals - 97 percent | 48.91 | |
| | | | | SENA M KWAWU | August BOD - meals - 97 percent | 29.6 | |
| | | | | | Nov BOD - meals - 97 percent | 142.69 | |
| | | | | | Meals May BOD - 97 percent | 38.6 | |
| | | | | | BOD Education visit - meals 97 percent | 97.02 | |
| | | | | Lee, Lisa M | Meals, Coffee for Employee meeting | 43.6 | |
| | | | 235 Employee | CORP CREDIT CARD | LISA LEE-SAFEWAY #3255 | 21 | |
| | | | | | LISA LEE-THE DAVENPORT GRAND | 1536.96 | |
| | | | | | LISA LEE-SAFEWAY #0342 | 26.94 | |
| | | | | | LISA LEE-COSTCO WHSE #0670 | -15.83 | |
| | | | | | LISA LEE-RPNW SPOKANE PARIS CITATI | 226.98 | |
| | | | | | DONALD C BURKE | August BOD - parking/cab - 97 percent | 135.93 |
| | | | | | | Nov BOD - tolls/parking - 97 percent | 358.72 |
| | | | | | JANET WIDMANN | Nov BOD - misc exp - 97 percent | 115.87 |
| | | | | | | Nov BOD - cab - 97 percent | 865.49 |
| | | Taxi/Parking May BOD Meeting - 97 percent | | 171.52 | | | |
| | | August BOD - taxi - 97 percent | | 209.7 | | | |
| | KRISTIANNE BLAKE | Nov BOD - parking - 97 percent | | 58.2 | | | |
| | | Nov BOD - cab - 97 percent | | 182.4 | | | |
| | REBECCA A KLEIN | August BOD - cab - 97 percent | | 22.25 | | | |
| | | Nov Board - cab - 97 percent | | 99.73 | | | |
| | | Nov Board - parking - 97 percent | | 73.69 | | | |
| | SCOTT H MAW | Nov BOD - misc exp - 97 percent | | 114.46 | | | |
| | | August BOD - cab - 97 percent | 35.4 | | | | |
| | | May BOD - cab - 97 percent | 195.5 | | | | |
| | SENA M KWAWU | Nov BOD - cab - 97 percent | 453.29 | | | | |
| | | August BOD - parking and cab - 97 percent | 140.96 | | | | |
| | Lee, Lisa M | Parking, Nov BOD - parking | 69.84 | | | | |
| | | Cab Fare, Nov BOD - taxi to airport | 71.99 | | | | |
| | JULIE A BENTZ | August BOD - parking - 97 percent | 78.57 | | | | |
| | | June visit - parking - 97 percent | 75.66 | | | | |
| 340 Regular | | 1 (blank) | 2815.86 | | | | |
| 885 Miscellar | CORP CREDIT CARD | LISA LEE-THE DAVENPORT GRAND | 970 | | | | |
| 915 Printing | | 1 SJ109 RICOH inv #8004868237/202211 | 4.53 | | | | |
| 220 Employee | CORP CREDIT CARD | LISA LEE-AMBASSADOR/BLACK STAR | 5827.27 | | | | |
| | | LISA LEE-UBER TRIP | 164.46 | | | | |

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| | | | | | | | | | |
|--------|----|----|---------------------|-----------------|--|---|--------------------------------------|---|---|
| 930200 | CD | AA | 220 Employee | REBECCA A KLEIN | Cab May BOD Mtg - 97 percent Taxi/Cab Women Energy Directors Network - 97 percent | 24.16 91.9 | | | |
| | | | | SCOTT H MAW | Nov BOD - taxi - 97 percent | 133.78 | | | |
| | | | | SENA M KWAWU | Taxi/Cab May BOD - 97 percent | 174.44 | | | |
| | | | 210 Employee | DONALD C BURKE | Mileage May BOD - 97 percent Nov BOD - mileage - 97 percent August BOD - mileage- 97 percent | 40.86 86.25 40.86 | | | |
| | | | | JANET WIDMANN | Mileage May BOD Meeting - 97 percent | 31.61 | | | |
| | | | | SCOTT H MAW | August BOD - mileage - 97 percent | 177.04 | | | |
| | | | | SENA M KWAWU | BOD Education visit - mileage 97 percent | 314.37 | | | |
| | | | | JULIE A BENTZ | May BOD - mileage - 97 percent Nov 2021 BOD - mileage - 97 percent August BOD - mileage - 97 percent June visit - mileage - 97 percent | 102.14 97.78 102.14 102.14 | | | |
| | | | | 205 Airfare | CORP CREDIT CARD | LISA LEE-DELTA AIR 0062496561646 LISA LEE-ALASKA AIR 0272310776756 LISA LEE-DELTA AIR 0062496561645 LISA LEE-DELTA AIR 0062337693751 | 530.78 308.07 530.78 221.74 | | |
| | | | | | DONALD C BURKE | August BOD - airfare - 97 percent Parking/Taxi/Cab May BOD - 97 percent Airfare May BOD - 97 percent | 1247.61 189.29 1209.78 | | |
| | | | JANET WIDMANN | | August BOD - airfare - 97 percent Nov BOD - airfare - 97 percent Airfare May BOD Meeting - 97 percent | 893.34 946.91 579.05 | | | |
| | | | KRISTIANNE BLAKE | | Nov BOD - airfare - 97 percent | 588.98 | | | |
| | | | REBECCA A KLEIN | | August BOD - airfare - 97 percent Nov Board - airfare - 97 percent Airfare May BOD Mtg - 97 percent Airfare Women Energy Directors Network - 97 percent | 939.15 617.11 852.22 841.18 | | | |
| | | | SCOTT H MAW | | May BOD - airfare - 97 percent August BOD - airfare - 97 percent Nov BOD - airfare - 97 percent | 434.17 194 1724.67 | | | |
| | | | SENA M KWAWU | | August BOD - airfare - 97 percent Nov BOD - airfare - 97 percent Airfare May BOD - 97 percent | 337.56 1267.97 307.68 | | | |
| | | | Lee, Lisa M | | Airfare, Nov BOD - baggage | 29.1 | | | |
| | | | JULIE A BENTZ | | May BOD - airfare - 97 percent August BOD - airfare - 97 percent Nov 2021 BOD - airfare - 97 percent June visit - airfare - 97 percent | 663.88 336.61 320.29 289.05 | | | |
| | | | 230 Employee | | CORP CREDIT CARD | LISA LEE-LOTTE NY PALACE ROOMS LISA LEE-THE HISTORIC DAVENPORT | 16540.18 754.5 | | |
| | | | | | DONALD C BURKE | August BOD - hotel - 97 percent | 244.19 | | |
| | | | | | REBECCA A KLEIN | August BOD - hotel - 97 percent | 271.38 | | |
| | | | | | THE DAVENPORT HOTEL | SALES TAX Aug BOD - hotel - 97 percent August BOD - hotel - 97 percent BOD Learning Session - SKawawu | 27.32 376.86 1793.56 635.08 | | |
| | | | | | THE DAVENPORT GRAND | May BOD Hotel - 97 percent | 1838.54 | | |
| | | | 305 Incentive | | 1 (blank) | 4000 | | | |
| | | | 930200 Total | | | | | | 104925.15 |
| | | | 426500 | ZZ | ZZ | 215 Employee | CORP CREDIT CARD | LISA LEE-MIZUNA DEBBIE DEUBEL-TST NOTHING BUNDT CAKES | 2444.21 63.89 |
| | | | | | | | 235 Employee | CORP CREDIT CARD | DEBBIE DEUBEL-FRED-MEYER #0214 DEBBIE DEUBEL-TLF PETERS AND SONS FLOWE |
| | | | | | | 885 Miscellar | | Deubel, Debbie D | Misc. Gift for Sue Fleming's retirement |
| | | | | | | | ADVENTURES IN ADVERTISING | SALES TAX Logowear for BOD and Officers Logowear for Officers | 274.07 2789.25 256.05 |
| | | | | | | | Fleming, Susan Yvonne | Retirement gift for Sue Fleming | 7117.49 |
| | | | 426500 Total | | | | | | 13215.36 |
| | | | 426300 | ZZ | ZZ | 020 Professio | CORP CREDIT CARD | ATHENA ALLEN-MI CORPORATIONS DIV | 40 |

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| | | | | | | |
|--------------|----|----|------------------|----------------------------|---|---------|
| 426300 Total | | | | | | 40 |
| 417120 | ZZ | ZZ | 020 Professional | CT CORPORATION | CT - Salix | 401.18 |
| | | | 340 Regular | | 1 (blank) | 3333.26 |
| 417120 Total | | | | | | 3734.44 |
| 417100 | ZZ | ZZ | 020 Professional | EXPLOSIVE ILLUSIONS INC | SALES TAX | 1.17 |
| | | | | | MRacicot Retirement gift from BOD - 97% | 421.95 |
| | | | | | MRacicot Retirement gift from BOD - 3% | 13.05 |
| | | | | DEAN DAVIS PHOTOGRAPHY INC | Discount Distributions | -4.26 |
| | | | | | Board/Officer formal photos - 3 percent BOD | 85.17 |
| | | | | DAVIS POLK & WARDWELL LLP | Consultant for Board of Directors | 516 |
| | | | 215 Employee | CORP CREDIT CARD | DEBBIE DEUBEL-SOMETHING ELSE DELI | 3.17 |
| | | | | | LISA LEE-THE GLOVER MANSION | 256 |
| | | | | | LISA LEE-NECTAR CATERING AND EVENT | 203.83 |
| | | | | | LISA LEE-MIZUNA | 48.94 |
| | | | | | LISA LEE-CURRY INDIA | 89.56 |
| | | | | | LISA LEE-PLAYWRIGHT | 71.63 |
| | | | | | LISA LEE-PALACE RESTAURANT | 52.8 |
| | | | | | LISA LEE-FRESCO BY SCOTTO | 9791.8 |
| | | | | | DEBBIE DEUBEL-DOMINI SANDWICHES | 226.04 |
| | | | | | LISA LEE-SUGAR FISH SUGARFISH | 2.13 |
| | | | | | LISA LEE-TST FIG & OLIVE - FIFTH | 913.1 |
| | | | | | LISA LEE-SCRATCH RESTAURANT | 44.58 |
| | | | | | LISA LEE-CARUSO'S SANDWICHES AND A | 3.1 |
| | | | | | LISA LEE-COSTCO WHSE #0670 | 1.03 |
| | | | | | LISA LEE-ARETSKY'S PATROON | 4566.1 |
| | | | | | LISA LEE-SMACKYS ON BROADWAY | 9.25 |
| | | | | | LISA LEE-FEATURED RESTAURANT LLC | 1.11 |
| | | | | | LISA LEE-TAVOLATA SPOKANE | 34.74 |
| | | | | | LISA LEE-TST FRIDA | 90.21 |
| | | | | | LISA LEE-MSP AIRP PEOPLES ORGANIC | 32.67 |
| | | | | | LISA LEE-MAJESTIC EATERY 2 | 31.45 |
| | | | | JANET WIDMANN | Meals May BOD Meeting - 3 percent | 1.1 |
| | | | | SCOTT H MAW | August BOD - meals - 3 percent | 0.55 |
| | | | | | Nov BOD - meals - 3 percent | 1.51 |
| | | | | SENA M KWAWU | August BOD - airfare - 3 percent | 0.92 |
| | | | | | Meals May BOD - 3 percent | 1.19 |
| | | | | | Nov BOD - meals - 3 percent | 4.41 |
| | | | | | BOD Education visit - meals 3 percent | 3 |
| | | | 235 Employee | CORP CREDIT CARD | LISA LEE-SAFEWAY #3255 | 0.65 |
| | | | | | LISA LEE-MTA METROCARD MACHINE | 20 |
| | | | | | LISA LEE-TDI BROADWAY.COM TICKT | 2570.4 |
| | | | | | LISA LEE-THE DAVENPORT GRAND | 47.54 |
| | | | | | LISA LEE-SAFEWAY #0342 | 0.84 |
| | | | | | LISA LEE-COSTCO WHSE #0670 | -0.49 |
| | | | | | LISA LEE-MJ (NY) TICKETS | 1853 |
| | | | | | LISA LEE-RPNW SPOKANE PARIS CITATI | 7.02 |
| | | | | | DEBBIE DEUBEL-TDI BROADWAY.COM TICKT | 375.3 |
| | | | | | LISA LEE-911 MEMORIAL AND MUSE | 584 |
| | | | | | LISA LEE-SHUBERT THEATER | 2626.6 |
| | | | | | LISA LEE-TDI THEATRE DIRECT NY | 29 |
| | | | | | LISA LEE-STATUE CRUISES | -24 |
| | | | | DONALD C BURKE | Nov BOD - tolls/parking - 3 percent | 11.09 |
| | | | | | August BOD - parking/cab - 3 percent | 4.2 |
| | | | | JANET WIDMANN | Nov BOD - misc exp - 3 percent | 4.08 |
| | | | | | Nov BOD - cab - 3 percent | 26.77 |
| | | | | | August BOD - taxi - 3 percent | 6.49 |
| | | | | | Taxi/Parking May BOD Meeting - 3 percent | 5.3 |
| | | | | KRISTIANNE BLAKE | Nov BOD - cab - 3 percent | 5.64 |
| | | | | | Nov BOD - parking - 3 percent | 1.8 |
| | | | | REBECCA A KLEIN | Nov Board - cab - 3 percent | 3.08 |
| | | | | | August BOD - cab - 3 percent | 0.69 |
| | | | | | Nov Board - parking - 3 percent | 2.28 |

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|-----------------|--|---------------------------------------|---------------------|--|---|---------|----------|
| 417100 | ZZ | ZZ | 235 Employee | SCOTT H MAW | May BOD - cab - 3 percent | 6.05 | |
| | | | | | Nov BOD - misc exp - 3 percent | 3.54 | |
| | | | | | August BOD - cab - 3 percent | 1.09 | |
| | | | | SENA M KWAWU | Nov BOD - cab - 3 percent | 14.02 | |
| | | | | August BOD - parking and cab - 3 percent | 4.36 | | |
| | | | Lee, Lisa M | Parking, Nov BOD - parking | 2.16 | | |
| | | | | Cab Fare, Nov BOD - taxi to airport | 2.23 | | |
| | | | | Parking, MEC Parking | 5.35 | | |
| | | | | Parking, BOD meeting site visit | 6.54 | | |
| | | | JULIE A BENTZ | August BOD - parking - 3 percent | 2.43 | | |
| | | | | June visit - parking - 3 percent | 2.34 | | |
| | | | 340 Regular | | 1 (blank) | | 3625.92 |
| | | | 885 Miscellar | ADVENTURES IN ADVERTISING | SALES TAX | | 79.75 |
| | | | | | Logo jackets for Board and Officers | | 165.76 |
| | | | | | Battery Charger for Board and Officers | | 720.3 |
| | | | | CORP CREDIT CARD | LISA LEE-THE DAVENPORT GRAND | | 30 |
| | | | | | SUE FLEMING-HIST DVNPRT MARRIOTT | | 1200 |
| | | | | ASHLEY CALLISON-KOLBE CORP | | 44 | |
| | | | | SUE FLEMING-THE HISTORIC DAVENPORT | | 2636.19 | |
| | | | R JOHN TAYLOR | Retirement gift from the Board | | 119.14 | |
| | | | THE DAVENPORT HOTEL | BOD - Marc Racicot retirement TY | | 2033.22 | |
| | | | 220 Employee | CORP CREDIT CARD | LISA LEE-AMBASSADOR/BLACK STAR | | 180.24 |
| | | | | | LISA LEE-UBER TRIP | | 5.1 |
| | | | | | LISA LEE-CURB SVC LONG ISLAN | | 17.76 |
| | | | | | LISA LEE-DIAL 7 CS | | 163.05 |
| | | | | | LISA LEE-LIMOLINK | | 13013.94 |
| | | | | REBECCA A KLEIN | Cab May BOD Mtg - 3 percent | | 0.75 |
| | | | | | Taxi/Cab Women Energy Directors Network - 3 percent | | 2.84 |
| | | | | SCOTT H MAW | Nov BOD - taxi - 3 percent | | 4.14 |
| | | | | SENA M KWAWU | Taxi/Cab May BOD - 3 percent | | 5.4 |
| | | | 210 Employee | DONALD C BURKE | Mileage May BOD - 3 percent | | 1.26 |
| | | | | | Parking/Taxi/Cab May BOD - 3 percent | | 5.85 |
| | | | | | August BOD - mileage - 3 percent | | 1.26 |
| | | | | | Nov BOD - mileage - 3 percent | | 2.67 |
| | | | | JANET WIDMANN | Mileage May BOD Meeting - 3 percent | | 0.97 |
| | | | | SCOTT H MAW | August BOD - airfare- 3 percent | | 6 |
| | | | | | May BOD - airfare- 3 percent | | 13.43 |
| | | | | | August BOD - mileage - 3 percent | | 5.48 |
| | | | | SENA M KWAWU | BOD Education visit - mileage 3 percent | | 9.72 |
| | | | | Lee, Lisa M | Mileage, MEC Mileage | | 127.5 |
| | JULIE A BENTZ | June visit - mileage - 3 percent | | 3.16 | | | |
| | | Nov 2021 BOD - mileage - 3 percent | | 3.02 | | | |
| | | May BOD - mileage - 3 percent | | 3.16 | | | |
| | | August BOD - mileage - 3 percent | | 3.16 | | | |
| 205 Airfare | CORP CREDIT CARD | LISA LEE-DELTA AIR 0062496561646 | | 16.42 | | | |
| | | LISA LEE-ALASKA AIR 0272310776756 | | 9.53 | | | |
| | | LISA LEE-DELTA AIR 0062496561645 | | 16.42 | | | |
| | | LISA LEE-DELTA AIR BAGGAGE FEE | | 60 | | | |
| | | DEBBIE DEUBEL-DELTA AIR 0062341281638 | | 835.2 | | | |
| | | LISA LEE-DELTA AIR 0062337693751 | | 6.86 | | | |
| | | DEBBIE DEUBEL-DELTA AIR 0062341281640 | | 835.2 | | | |
| | DONALD C BURKE | August BOD - airfare - 3 percent | | 38.59 | | | |
| | | Airfare May BOD - 3 percent | | 37.42 | | | |
| | JANET WIDMANN | August BOD - airfare - 3 percent | | 27.63 | | | |
| | | Nov BOD - airfare - 3 percent | | 29.29 | | | |
| | | Airfare May BOD Meeting - 3 percent | | 17.91 | | | |
| | KRISTIANNE BLAKE | Nov BOD - airfare - 3 percent | | 18.22 | | | |
| REBECCA A KLEIN | Nov Board - airfare - 3 percent | | 19.09 | | | | |
| | Airfare May BOD Mtg - 3 percent | | 26.36 | | | | |
| | Airfare Women Energy Directors Network - 3 percent | | 26.02 | | | | |
| SCOTT H MAW | Nov BOD - airfare - 3 percent | | 53.34 | | | | |
| SENA M KWAWU | August BOD - airfare - 3 percent | | 10.44 | | | | |

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Date: 4/25/2023 Mgr. Review: _____

| | | | | | | |
|---------------------|--------------------------------|---------------------------|--------------|--|------------------------------------|-----------|
| 417100 | ZZ | ZZ | 205 Airfare | SENA M KWAWU | Nov BOD - airfare - 3 percent | 39.22 |
| | | | | | Airfare May BOD - 3 percent | 9.52 |
| | | | | Lee, Lisa M | Airfare, Nov BOD - baggage | 0.9 |
| | | | | JULIE A BENTZ | August BOD - airfare - 3 percent | 11.38 |
| | | | | | Nov 2021 BOD - airfare - 3 percent | 9.91 |
| | | | | | June visit - airfare - 3 percent | 8.94 |
| | | | | May BOD - airfare - 3 percent | 20.53 | |
| | | | | 1 AIRFARE TO NY FOR BOARD OF DIR MEETING FOR MARK ACCIDENTALLY CHARGED TO CORPORATE CC | -1670.4 | |
| | | | 230 Employee | CORP CREDIT CARD | LISA LEE-LOTTE NY PALACE ROOMS | 28527.61 |
| | | | | | LISA LEE-THE HISTORIC DAVENPORT | 23.34 |
| | | | | DONALD C BURKE | August BOD - hotel - 3 percent | 7.55 |
| | | | | REBECCA A KLEIN | August BOD - airfare - 3 percent | 29.05 |
| | | | | | August BOD - hotel - 3 percent | 8.39 |
| THE DAVENPORT HOTEL | SALES TAX | 0.84 | | | | |
| | August BOD - hotel - 3 percent | 55.48 | | | | |
| | BOD Learning Session - SKawawu | 19.64 | | | | |
| | Aug BOD - hotel - 3 percent | 11.66 | | | | |
| | THE DAVENPORT GRAND | May BOD Hotel - 3 percent | 56.87 | | | |
| 417100 Total | | | | | | 79218.9 |
| Grand Total | | | | | | 201133.85 |

Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2022

| | | <u>12.2022 Adjustment</u> |
|---|--------------------|-------------------------------|
| Total Adjustment | MR-BOD-4 | \$ (1,114,584) |
| <u>Allocated to Washington Electric</u> | | |
| | <u>12.2022</u> | |
| | 70.695% E - Note 7 | |
| | 66.943% E - Note 4 | \$ (527,481) |
| <u>Allocated to Washington Gas</u> | | |
| | <u>12.2022</u> | |
| | 20.228% E - Note 7 | |
| | 71.746% G - Note 4 | \$ (161,757) |
| <u>Allocated to Idaho Electric</u> | | |
| | <u>12.2022</u> | |
| | 70.695% E - Note 7 | |
| | 33.057% E - Note 4 | <u>\$ (260,474)</u> |
| <u>Allocated to Idaho Gas</u> | | |
| | <u>12.2022</u> | |
| | 20.228% E - Note 7 | |
| | 28.254% G - Note 4 | <u>\$ (63,701)</u> |
| <u>Allocated to Oregon</u> | | |
| | <u>12.2022</u> | |
| | 9.077% E - Note 7 | <u>\$ (101,171)</u> |
| | | \$ (1,114,584) |

| | | |
|--------|------------|---|
| 1.0000 | E - Note 7 | (Results of Operation E-ALL-12A, pg. 2) |
| 1.0000 | E - Note 4 | (Results of Operation E-ALL-12A, pg. 1) |
| 1.0000 | G - Note 4 | (Results of Operation G-ALL-12A, pg. 1) |

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Board of Directors Fees
 For the twelve months ended December 31, 2022

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

| Board of Director Compensation Expe | Utility | Non-Utility | 9.2021 Total | |
|--------------------------------------|--------------------------|------------------------|------------------------|----------|
| Quarterly Payments/Retainers | \$ 1,184,450.10 | \$ 36,612.77 | \$ 1,220,425.61 | MR-BOD-5 |
| Stock Compensation | \$ 1,115,184.27 | \$ 34,490.24 | \$ 1,149,674.50 | MR-BOD-5 |
| Total Utility expenses to be shared | \$ 2,299,634.36 | \$ 71,122.74 | \$ 2,370,100.11 | |
| | 97% | 3% | | |
| Total Board of Director Compensation | \$ 2,299,634.36 | \$ 71,122.74 | \$ 2,370,100.11 | |
| | | | <u>\$ 2,370,100.11</u> | |
| | 50% | 50% | | |
| Should be Charge to | Utility | Non-Utility | Total | |
| Quarterly Payments/Retainers | \$ 1,185,050.05 | \$ 1,185,050.05 | \$ 2,370,100.11 | |
| Stock Compensation | \$ - | \$ - | \$ - | |
| | <u>\$ 1,185,050.05</u> | <u>\$ 1,185,050.05</u> | <u>\$ 2,370,100.11</u> | |
| As Recorded | | | | |
| Miscellaneous Adjustment Needed | \$ (1,114,584.31) | \$ 1,113,927.31 | \$ (656.99) | |
| | MR-BOD-3 | | | |

| Vendor Name | Accounting Period | Transaction Description | FERC Account | | Grand Total | MR_BOD-5 | | |
|----------------------------------|---------------------------------|----------------------------------|-----------------|-------------------|-------------------|-------------------|------------|-------------|
| | | | 417100 | 930200 | | | | |
| DONALD C BURKE | 202209 | 3rd Qtr BOD Payment - 3 percent | | 922.58 | 922.58 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 29,829.93 | 29,829.93 | | |
| | 202203 | BOD 1st Qtr payment 97% | | | 31,525.00 | 31,525.00 | | |
| | | BOD 1st Qtr payment 3% | | 975.00 | | 975.00 | | |
| | 202206 | BOD - 2nd Qtr payment 3% | | 930.90 | | 930.90 | | |
| | | BOD - 2nd Qtr payment 97% | | | 30,099.14 | 30,099.14 | | |
| | 202212 | 4th Qtr BOD payment - 97 percent | | | 27,887.50 | 27,887.50 | | |
| 4th Qtr BOD payment - 3 percent | | | 862.50 | | 862.50 | | | |
| DONALD C BURKE Total | | | 3,690.98 | 119,341.57 | 123,032.55 | \$ | 119,462.55 | \$ 3,570.00 |
| HEIDI B STANLEY | 202209 | 3rd Qtr BOD Payment - 3 percent | | 772.58 | 772.58 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 24,979.93 | 24,979.93 | | |
| | 202203 | BOD 1st Qtr payment 97% | | | 26,675.00 | 26,675.00 | | |
| | | BOD 1st Qtr payment 3% | | 825.00 | | 825.00 | | |
| | 202206 | BOD - 2nd Qtr payment 3% | | 780.90 | | 780.90 | | |
| | | BOD - 2nd Qtr payment 97% | | | 25,249.14 | 25,249.14 | | |
| | 202212 | 4th Qtr BOD payment - 97 percent | | | 23,037.50 | 23,037.50 | | |
| 4th Qtr BOD payment - 3 percent | | | 712.50 | | 712.50 | | | |
| HEIDI B STANLEY Total | | | 3,090.98 | 99,941.57 | 103,032.55 | \$ | 99,762.55 | \$ 3,270.00 |
| JANET WIDMANN | 202209 | 3rd Qtr BOD Payment - 3 percent | | 885.08 | 885.08 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 28,617.43 | 28,617.43 | | |
| | 202203 | BOD 1st Qtr payment 97% | | | 28,857.50 | 28,857.50 | | |
| | | BOD 1st Qtr payment 3% | | 892.50 | | 892.50 | | |
| | 202206 | BOD - 2nd Qtr payment 3% | | 848.40 | | 848.40 | | |
| | | BOD - 2nd Qtr payment 97% | | | 27,431.64 | 27,431.64 | | |
| | 202212 | 4th Qtr BOD payment - 97 percent | | | 26,675.00 | 26,675.00 | | |
| 4th Qtr BOD payment - 3 percent | | | 825.00 | | 825.00 | | | |
| JANET WIDMANN Total | | | 3,450.98 | 111,581.57 | 115,032.55 | \$ | 111,582.55 | \$ 3,450.00 |
| KRISTIANNE BLAKE | 202209 | 3rd Qtr BOD Payment - 3 percent | | 1,118.33 | 1,118.33 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 36,159.21 | 36,159.21 | | |
| | 202203 | BOD 1st Qtr payment 97% | | | 37,450.11 | 37,450.11 | | |
| | | BOD 1st Qtr payment 3% | | 1,158.25 | | 1,158.25 | | |
| | 202206 | BOD - 2nd Qtr payment 3% | | 1,114.15 | | 1,114.15 | | |
| | | BOD - 2nd Qtr payment 97% | | | 36,024.25 | 36,024.25 | | |
| | 202212 | 4th Qtr BOD payment - 97 percent | | | 35,025.11 | 35,025.11 | | |
| 4th Qtr BOD payment - 3 percent | | | 1,083.25 | | 1,083.25 | | | |
| KRISTIANNE BLAKE Total | | | 4,473.98 | 144,658.68 | 149,132.66 | \$ | 149,132.66 | \$ 0.00 |
| MARC F RACICOT | 202203 | BOD 2021 B&O tax refund 97% | | 16.62 | 537.50 | 554.12 | | |
| MARC F RACICOT Total | | | 16.62 | 537.50 | 554.12 | \$ | 554.12 | \$ - |
| REBECCA A KLEIN | 202209 | 3rd Qtr BOD Payment - 3 percent | | 885.08 | 885.08 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 28,617.43 | 28,617.43 | | |
| | 202203 | BOD 1st Qtr payment 97% | | | 30,312.50 | 30,312.50 | | |
| | | BOD 1st Qtr payment 3% | | 937.50 | | 937.50 | | |
| | 202206 | BOD - 2nd Qtr payment 3% | | 848.40 | | 848.40 | | |
| | | BOD - 2nd Qtr payment 97% | | | 27,431.64 | 27,431.64 | | |
| | 202212 | 4th Qtr BOD payment - 97 percent | | | 26,675.00 | 26,675.00 | | |
| 4th Qtr BOD payment - 3 percent | | | 825.00 | | 825.00 | | | |
| REBECCA A KLEIN Total | | | 3,495.98 | 113,036.57 | 116,532.55 | \$ | 113,060.05 | \$ 3,472.50 |
| SCOTT H MAW | 202209 | 3rd Qtr BOD Payment - 3 percent | | 885.08 | 885.08 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 28,617.43 | 28,617.43 | | |
| | 202203 | BOD 1st Qtr payment 97% | | | 30,312.50 | 30,312.50 | | |
| | | BOD 1st Qtr payment 3% | | 937.50 | | 937.50 | | |
| | 202206 | BOD - 2nd Qtr payment 3% | | 848.40 | | 848.40 | | |
| | | BOD - 2nd Qtr payment 97% | | | 27,431.64 | 27,431.64 | | |
| | 202212 | 4th Qtr BOD payment - 97 percent | | | 26,675.00 | 26,675.00 | | |
| 4th Qtr BOD payment - 3 percent | | | 825.00 | | 825.00 | | | |
| SCOTT H MAW Total | | | 3,495.98 | 113,036.57 | 116,532.55 | \$ | 113,060.05 | \$ 3,472.50 |
| JEFFRY L PHILIPPS | 202203 | BOD 1st Qtr payment 97% | | | 26,675.00 | 26,675.00 | | |
| | | BOD 1st Qtr payment 3% | | 825.00 | | 825.00 | | |
| | 202204 | BOD 1st Qtr payment 97% | | | - | - | | |
| | | 3rd Qtr BOD Payment - 97% | | | 24,532.52 | 24,532.52 | | |
| | 202210 | 3rd Qtr BOD Payment - 3% | | 758.74 | | 758.74 | | |
| | | BOD - 2nd Qtr payment 3% | | 735.90 | | 735.90 | | |
| | 202206 | BOD - 2nd Qtr payment 97% | | | 23,794.14 | 23,794.14 | | |
| 4th Qtr BOD payment - 97 percent | | | | 23,037.50 | 23,037.50 | | | |
| 202212 | 4th Qtr BOD payment - 3 percent | | 712.50 | | 712.50 | | | |
| | JEFFRY L PHILIPPS Total | | | 3,032.14 | 98,039.16 | 101,071.30 | \$ | 98,285.05 |
| SCOTT L MORRIS | 202209 | 3rd Qtr BOD Payment - 3 percent | | 1,477.58 | 1,477.58 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 47,774.93 | 47,774.93 | | |
| | 202203 | BOD 1st Qtr payment - 97% | | | 48,015.00 | 48,015.00 | | |
| | | BOD 1st Qtr payment - 3% | | 1,485.00 | | 1,485.00 | | |
| | 202206 | BOD - 2nd Qtr payment 3% | | 1,440.90 | | 1,440.90 | | |
| | | BOD - 2nd Qtr payment 97% | | | 46,589.14 | 46,589.14 | | |
| | 202212 | 4th Qtr BOD payment - 97 percent | | | 47,287.50 | 47,287.50 | | |
| 4th Qtr BOD payment - 3 percent | | | 1,462.50 | | 1,462.50 | | | |
| SCOTT L MORRIS Total | | | 5,865.98 | 189,666.57 | 195,532.55 | \$ | 190,875.05 | \$ 4,657.50 |
| SENA M KWAWU | 202209 | 3rd Qtr BOD Payment - 3 percent | | 772.58 | 772.58 | | | |
| | | 3rd Qtr BOD Payment - 97 percent | | | 24,979.93 | 24,979.93 | | |
| | 202203 | BOD 1st Qtr payment 97% | | | 25,220.00 | 25,220.00 | | |
| | | BOD 1st Qtr payment 3% | | 780.00 | | 780.00 | | |
| 202206 | BOD - 2nd Qtr payment 3% | | 735.90 | | 735.90 | | | |

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

2018 DIRECTOR COMPENSATION

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL COMP. |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Quarterly Stock Issuance | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 1,099,699.60 |
| September Stock Issuance | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 49,974.90 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 3,225.00 | \$ - | \$ 3,570.00 | \$ 3,472.50 | \$ 3,225.00 | \$ 3,472.50 | \$ 4,657.50 | \$ 3,247.50 | \$ 3,270.00 | \$ 3,450.00 | \$ 31,590.00 |
| TOTAL QUARTERLY PAYMENTS | \$ 96,807.55 | \$ 149,132.66 | \$ 119,462.55 | \$ 113,060.05 | \$ 96,807.55 | \$ 113,060.05 | \$ 190,875.05 | \$ 98,285.05 | \$ 99,762.55 | \$ 111,582.55 | \$ 1,188,835.61 |
| TOTAL 2022 COMPENSATION | \$ 215,000.00 | \$ 264,100.11 | \$ 238,000.00 | \$ 231,500.00 | \$ 215,000.00 | \$ 231,500.00 | \$ 310,500.00 | \$ 216,500.00 | \$ 218,000.00 | \$ 230,000.00 | \$ 2,370,100.11 |

Q1 2022

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL | RACICOT |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------|
| Quarterly Retainer | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 200,000.00 | |
| Chair Retainer | | \$ 3,750.00 | \$ 5,000.00 | \$ 3,750.00 | | \$ 3,750.00 | | | | \$ 3,750.00 | \$ 20,000.00 | |
| Lead Director Retainer | | \$ 6,250.00 | | | | | | | | | \$ 6,250.00 | |
| Non-Executive Chair Retainer | | | | | | | \$ 25,000.00 | | | | \$ 25,000.00 | |
| Jan 5 - Special Comp Mtg | | | | \$ 1,500.00 | | \$ 1,500.00 | | \$ 1,500.00 | | | \$ 4,500.00 | |
| Jan 27 - Special Conf. Call | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 15,000.00 | |
| Feb 3 - Finance Mtg | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 7,500.00 | |
| Feb 3 - Environmental | \$ 1,500.00 | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 6,000.00 | |
| Feb 3 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | \$ 1,500.00 | | | | \$ 1,500.00 | \$ 6,000.00 | |
| Feb 3 - Audit Meeting | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | | \$ 4,500.00 | |
| Feb 3 - Comp. Mtg | | | | \$ 1,500.00 | | \$ 1,500.00 | | \$ 1,500.00 | | | \$ 4,500.00 | |
| Feb 3-4 - Board Meeting | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 15,000.00 | |
| Feb 21 - Audit Meeting | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | | \$ 4,500.00 | |
| Deferred - Mar 2022 Div | | \$ 1,108.36 | | | | | | | | | \$ 1,108.36 | |
| B&O taxes withheld for 1st Quarter | \$ (390.00) | \$ - | \$ (487.50) | \$ (468.75) | \$ (390.00) | \$ (468.75) | \$ (742.50) | \$ (412.50) | \$ (412.50) | \$ (446.25) | \$ (4,218.75) | |
| TOTAL | \$ 25,610.00 | \$ 38,608.36 | \$ 32,012.50 | \$ 30,781.25 | \$ 25,610.00 | \$ 30,781.25 | \$ 48,757.50 | \$ 27,087.50 | \$ 27,087.50 | \$ 29,303.75 | \$ 315,639.61 | |
| Reimbursement for overpayment of B&O tax in 2021, not included in B&O tax for first quarter | \$ 564.12 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,118.24 | \$ 554.12 |
| TOTAL | \$ 26,174.12 | \$ 38,608.36 | \$ 32,012.50 | \$ 30,781.25 | \$ 25,610.00 | \$ 30,781.25 | \$ 48,757.50 | \$ 27,087.50 | \$ 27,087.50 | \$ 29,303.75 | \$ 316,757.85 | |

2018 DIRECTOR COMPENSATION

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL COMP. |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| Quarterly Stock Issuance | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 1,099,699.60 |
| September Stock Issuance | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 49,974.90 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 3,225.00 | \$ - | \$ 3,570.00 | \$ 3,472.50 | \$ 3,225.00 | \$ 3,472.50 | \$ 4,657.50 | \$ 3,247.50 | \$ 3,270.00 | \$ 3,450.00 | \$ 31,590.00 |
| TOTAL QUARTERLY PAYMENTS | \$ 96,807.55 | \$ 149,132.66 | \$ 119,462.55 | \$ 113,060.05 | \$ 96,807.55 | \$ 113,060.05 | \$ 190,875.05 | \$ 98,285.05 | \$ 99,762.55 | \$ 111,582.55 | \$ 1,188,835.61 |
| TOTAL 2022 COMPENSATION | \$ 215,000.00 | \$ 264,100.11 | \$ 238,000.00 | \$ 231,500.00 | \$ 215,000.00 | \$ 231,500.00 | \$ 310,500.00 | \$ 216,500.00 | \$ 218,000.00 | \$ 230,000.00 | \$ 2,370,100.11 |

Q2 2022

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL |
|-------------------------------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Quarterly Retainer | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 200,000.00 |
| Chair Retainer | | \$ 3,750.00 | \$ 5,000.00 | \$ 3,750.00 | | \$ 3,750.00 | | | | \$ 3,750.00 | \$ 20,000.00 |
| Lead Director Retainer | | \$ 6,250.00 | | | | | | | | | \$ 6,250.00 |
| Non-Executive Chair Retainer | | | | | | | \$ 25,000.00 | | | | \$ 25,000.00 |
| May 2 - Audit Mtg. | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | | \$ 4,500.00 |
| May 12 - Environmental | \$ 1,500.00 | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 6,000.00 |
| May 12 - Audit Mtg. | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | | \$ 4,500.00 |
| May 12 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | \$ 1,500.00 | | | | \$ 1,500.00 | \$ 6,000.00 |
| May 12 - Comp. Mtg | | | | \$ 1,500.00 | | \$ 1,500.00 | | \$ 1,500.00 | | | \$ 4,500.00 |
| May 12 - Finance Mtg | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 7,500.00 |
| May 12-13 - Board & Annual Meetings | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 15,000.00 |
| Deferred - June 2022 Div | | \$ 1,108.36 | | | | | | | | | \$ 1,108.36 |
| Stock Issuance Fractional Share | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 30.04 | \$ 300.40 |
| B&O taxes withheld for 2nd Quarter | \$ (2,017.50) | - | \$ (2,115.00) | \$ (2,073.75) | \$ (2,017.50) | \$ (2,073.75) | \$ (2,370.00) | \$ (2,017.50) | \$ (2,040.00) | \$ (2,073.75) | \$ (18,798.75) |
| TOTAL | \$ 22,512.54 | \$ 37,138.40 | \$ 28,915.04 | \$ 26,206.29 | \$ 22,512.54 | \$ 26,206.29 | \$ 45,660.04 | \$ 22,512.54 | \$ 23,990.04 | \$ 26,206.29 | \$ 281,860.01 |

2018 DIRECTOR COMPENSATION

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL COMP. |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| Quarterly Stock Issuance | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 1,099,699.60 |
| September Stock Issuance | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 49,974.90 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 3,225.00 | \$ - | \$ 3,570.00 | \$ 3,472.50 | \$ 3,225.00 | \$ 3,472.50 | \$ 4,657.50 | \$ 3,247.50 | \$ 3,270.00 | \$ 3,450.00 | \$ 31,590.00 |
| TOTAL QUARTERLY PAYMENTS | \$ 96,807.55 | \$ 149,132.66 | \$ 119,462.55 | \$ 113,060.05 | \$ 96,807.55 | \$ 113,060.05 | \$ 190,875.05 | \$ 98,285.05 | \$ 99,762.55 | \$ 111,582.55 | \$ 1,188,835.61 |
| TOTAL 2022 COMPENSATION | \$ 215,000.00 | \$ 264,100.11 | \$ 238,000.00 | \$ 231,500.00 | \$ 215,000.00 | \$ 231,500.00 | \$ 310,500.00 | \$ 216,500.00 | \$ 218,000.00 | \$ 230,000.00 | \$ 2,370,100.11 |

Q3 2022

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Quarterly Retainer | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 21,250.00 | \$ 212,500.00 |
| Chair Retainer | | \$ 3,750.00 | \$ 5,000.00 | \$ 3,750.00 | | \$ 3,750.00 | | | | \$ 3,750.00 | \$ 20,000.00 |
| Lead Director Retainer | | \$ 6,666.67 | | | | | | | | | \$ 6,666.67 |
| Non-Executive Chair Retainer | | | | | | | \$ 25,000.00 | | | | \$ 25,000.00 |
| Aug 1 - Audit Meeting | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | | \$ 4,500.00 |
| Aug 4 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | \$ 1,500.00 | | | | \$ 1,500.00 | \$ 6,000.00 |
| Aug 4 - Environmental | \$ 1,500.00 | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 6,000.00 |
| Aug 4 - Comp Mtg | | | | \$ 1,500.00 | | \$ 1,500.00 | | \$ 1,500.00 | | | \$ 4,500.00 |
| Aug 4 - Finance Mtg | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 7,500.00 |
| Aug 4-5 - Board Meeting and Retreat | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 15,000.00 |
| Deferred - Sep 2022 Div | | \$ 1,108.36 | | | | | | | | | \$ 1,108.36 |
| Stock Issuance Fractional Share | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 2.51 | \$ 25.10 |
| SUBTOTAL | \$ 25,752.51 | \$ 37,277.54 | \$ 30,752.51 | \$ 29,502.51 | \$ 25,752.51 | \$ 29,502.51 | \$ 49,252.51 | \$ 25,752.51 | \$ 25,752.51 | \$ 29,502.51 | \$ 308,800.13 |
| B&O taxes withheld for 3rd Quarter | \$ (461.25) | \$ - | \$ (536.25) | \$ (517.50) | \$ (461.25) | \$ (517.50) | \$ (813.75) | \$ (461.25) | \$ (461.25) | \$ (517.50) | \$ (4,747.50) |
| TOTAL | \$ 25,291.26 | \$ 37,277.54 | \$ 30,216.26 | \$ 28,985.01 | \$ 25,291.26 | \$ 28,985.01 | \$ 48,438.76 | \$ 25,291.26 | \$ 25,291.26 | \$ 28,985.01 | \$ 304,052.63 |

Lead Chair retainers at Aug Board meeting effective Sept 1, prorated for the one month
 Cash retainer increased at Aug Board meeting effective Sept 1, prorated for the one month

Q4 2022

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL |
|--|-------|-------|-------|-------|-------|-----|--------|----------|---------|---------|-------|
|--|-------|-------|-------|-------|-------|-----|--------|----------|---------|---------|-------|

2018 DIRECTOR COMPENSATION

| | BENTZ | BLAKE | BURKE | KLEIN | KWAWU | MAW | MORRIS | PHILIPPS | STANLEY | WIDMANN | TOTAL COMP. |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Quarterly Stock Issuance | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 109,969.96 | \$ 1,099,699.60 |
| September Stock Issuance | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 4,997.49 | \$ 49,974.90 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 3,225.00 | \$ - | \$ 3,570.00 | \$ 3,472.50 | \$ 3,225.00 | \$ 3,472.50 | \$ 4,657.50 | \$ 3,247.50 | \$ 3,270.00 | \$ 3,450.00 | \$ 31,590.00 |
| TOTAL QUARTERLY PAYMENTS | \$ 96,807.55 | \$ 149,132.66 | \$ 119,462.55 | \$ 113,060.05 | \$ 96,807.55 | \$ 113,060.05 | \$ 190,875.05 | \$ 98,285.05 | \$ 99,762.55 | \$ 111,582.55 | \$ 1,188,835.61 |
| TOTAL 2022 COMPENSATION | \$ 215,000.00 | \$ 264,100.11 | \$ 238,000.00 | \$ 231,500.00 | \$ 215,000.00 | \$ 231,500.00 | \$ 310,500.00 | \$ 216,500.00 | \$ 218,000.00 | \$ 230,000.00 | \$ 2,370,100.11 |
| Quarterly Retainer | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 237,500.00 |
| Chair Retainer | | \$ 3,750.00 | \$ 5,000.00 | \$ 3,750.00 | | \$ 3,750.00 | | | | \$ 3,750.00 | \$ 20,000.00 |
| Lead Director Retainer | | \$ 7,500.00 | | | | | | | | | \$ 7,500.00 |
| Non-Executive Chair Retainer | | | | | | | \$ 25,000.00 | | | | \$ 25,000.00 |
| Oct 31 - Audit Conf. Call | | | | | | | | | | | \$ - |
| Nov 3 - Environmental | | | | | | | | | | | \$ - |
| Nov 3 - Governance Mtg | | | | | | | | | | | \$ - |
| Nov 3 - Comp. Mtg | | | | | | | | | | | \$ - |
| Nov 3 - Finance Mtg | | | | | | | | | | | \$ - |
| Nov 3-4 - Board Meeting | | | | | | | | | | | \$ - |
| Deferred - Dec 2022 Div | | \$ 1,108.36 | | | | | | | | | \$ 1,108.36 |
| SUBTOTAL | \$ 23,750.00 | \$ 36,108.36 | \$ 28,750.00 | \$ 27,500.00 | \$ 23,750.00 | \$ 27,500.00 | \$ 48,750.00 | \$ 23,750.00 | \$ 23,750.00 | \$ 27,500.00 | \$ 291,108.36 |
| B&O taxes withheld for 4th Quarter | \$ (356.25) | \$ - | \$ (431.25) | \$ (412.50) | \$ (356.25) | \$ (412.50) | \$ (731.25) | \$ (356.25) | \$ (356.25) | \$ (412.50) | \$ (3,825.00) |
| TOTAL | \$ 23,393.75 | \$ 36,108.36 | \$ 28,318.75 | \$ 27,087.50 | \$ 23,393.75 | \$ 27,087.50 | \$ 48,018.75 | \$ 23,393.75 | \$ 23,393.75 | \$ 27,087.50 | \$ 287,283.36 |

Meeting Fees removed at Aug Board meeting effective Sept 1

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2022

| Sum of Transaction Amount | Ferc | Service CD | | Jurisdiction | | | | ED | | | | GD | | | | Grand Total |
|---------------------------|--------|-----------------|------------------|--------------|----------------|-----------------|-----------------|----------|-----------------|----------|---------------|-----------------|--------------|--|---------|------------------|
| | | AA | AN | ID | WA | AN | ID | WA | AA | AN | ID | OR | WA | | | |
| | 506000 | | | | | | | | | | | | | | 188.95 | 188.95 |
| | 535000 | | | | | | | | | | | | | | -159.4 | (159.40) |
| | 537000 | | | | | | | | | | | | | | 1500 | 1,500.00 |
| | 546000 | | | | | | | | | | | | | | 31.38 | 31.38 |
| | 549000 | | | | | | | | | | | | | | 98.73 | 98.73 |
| | 557000 | | | | | | | | | | | | | | -95.53 | (95.53) |
| | 566000 | | | | | | | | | | | | | | 315.86 | 315.86 |
| | 580000 | | | | | | | | | | | | | | 120.63 | 120.63 |
| | 588000 | | | | | | | | | | | | | | -335.62 | (802.00) |
| | 813000 | | | | | | | | | | | | | | -466.38 | (802.00) |
| | 874000 | | | | | | | | | | | | | | | |
| | 880000 | | | | | | | | | | | | | | | |
| | 902000 | | | | | | | | | | | | | | | |
| | 908000 | | | | | | | | | | | | | | | |
| | 909000 | | | | | | | | | | | | | | | |
| | 921000 | | | | | | | | | | | | | | | |
| | 930200 | | | | | | | | | | | | | | | |
| | 935000 | | | | | | | | | | | | | | | |
| Grand Total | | 6,757.07 | 11,168.00 | - | (11.85) | 1,563.47 | (466.38) | - | 2,506.27 | - | 538.27 | (603.96) | 49.10 | | | 21,499.99 |

| Electric | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|----------|-------|---------|---------|---------|---------|----------|----------|----------|--------|--------|--------|--------|
| 506000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 535000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 537000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 546000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 549000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 557000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 566000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 580000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 588000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 813000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 874000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 880000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 902000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 908000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 909000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 921000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 930200 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 935000 | 7 | 70.695% | 70.695% | 70.695% | 70.695% | 100.000% | 100.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% |

| GAS | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|--------|-------|---------|---------|---------|---------|--------|--------|---------|----------|----------|--------|----------|
| 506000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 535000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 537000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 546000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 549000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 557000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 566000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 580000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 588000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 813000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 874000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 880000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 902000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 908000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 909000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 921000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 930200 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |
| 935000 | 7 | 20.228% | 22.321% | 22.321% | 22.321% | 0.000% | 0.000% | 68.736% | 100.000% | 100.000% | 0.000% | 100.000% |

| WA Electric | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|

Prep by: _____

| | | | | | | | | | | | | | |
|--------|---|---------|---------|--------|----------|---------|--------|----------|--------|--------|--------|--------|--------|
| 506000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 535000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 537000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 546000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 549000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 557000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 566000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 580000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 588000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 813000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 874000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 880000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 902000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 908000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 909000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 921000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 930200 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 935000 | 4 | 66.943% | 66.943% | 0.000% | 100.000% | 66.943% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |

WA GAS

| | | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|--------|---|---------|---------|--------|----------|--------|--------|--------|---------|---------|--------|--------|----------|
| 506000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 535000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 537000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 546000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 549000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 557000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 566000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 580000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 588000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 813000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 874000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 880000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 902000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 908000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 909000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 921000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 930200 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |
| 935000 | 4 | 71.746% | 71.746% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 71.746% | 71.746% | 0.000% | 0.000% | 100.000% |

ID Electric - 2016

| | | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|--------|---|---------|---------|----------|-------|---------|-------|-------|-------|-------|-------|-------|-------|
| 426500 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 506000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 535000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 537000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 539000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 544000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 545000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 557000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 560000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 573000 | 1 | 34.610% | 34.610% | 100.000% | 0% | 34.610% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 580000 | 3 | 32.234% | 32.234% | 100.000% | 0% | 32.234% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 584000 | 3 | 32.234% | 32.234% | 100.000% | 0% | 32.234% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 588000 | 3 | 32.234% | 32.234% | 100.000% | 0% | 32.234% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 870000 | 3 | 32.234% | 32.234% | 100.000% | 0% | 32.234% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 879000 | 3 | 32.234% | 32.234% | 100.000% | 0% | 32.234% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 880000 | 3 | 32.234% | 32.234% | 100.000% | 0% | 32.234% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 892000 | 3 | 32.234% | 32.234% | 100.000% | 0% | 32.234% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 905000 | 2 | 34.360% | 34.360% | 100.000% | 0% | 34.360% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 908000 | 2 | 34.360% | 34.360% | 100.000% | 0% | 34.360% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 909000 | 2 | 34.360% | 34.360% | 100.000% | 0% | 34.360% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 921000 | 4 | 31.405% | 31.405% | 100.000% | 0% | 31.405% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 923000 | 4 | 31.405% | 31.405% | 100.000% | 0% | 31.405% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 925100 | 4 | 31.405% | 31.405% | 100.000% | 0% | 31.405% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 930200 | 4 | 31.405% | 31.405% | 100.000% | 0% | 31.405% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| 935000 | 4 | 31.405% | 31.405% | 100.000% | 0% | 31.405% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |

| WA Electric | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA | Grand Total |
|-------------|-----------------|-----------------|----------|---------------|-----------------|----------|----------|----------|----------|----------|----------|----------|-----------------|
| 506000 | \$ - | \$ - | \$ - | \$ - | \$ 126.49 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 126.49 |
| 535000 | \$ - | \$ - | \$ - | \$ - | \$ (106.71) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (106.71) |
| 537000 | \$ - | \$ - | \$ - | \$ - | \$ 1,004.15 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,004.15 |
| 546000 | \$ - | \$ - | \$ - | \$ - | \$ 21.01 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21.01 |
| 549000 | \$ - | \$ - | \$ - | \$ - | \$ 66.09 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 66.09 |
| 557000 | \$ - | \$ - | \$ - | \$ - | \$ (63.95) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (63.95) |
| 566000 | \$ - | \$ - | \$ - | \$ - | \$ 211.45 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 211.45 |
| 580000 | \$ - | \$ - | \$ - | \$ - | \$ 80.75 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 80.75 |
| 588000 | \$ - | \$ - | \$ - | \$ - | \$ (224.67) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (224.67) |
| 813000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 874000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 880000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 902000 | \$ - | \$ - | \$ - | \$ 46.23 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 46.23 |
| 908000 | \$ - | \$ - | \$ - | \$ (54.60) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (54.60) |
| 909000 | \$ - | \$ 5,285.30 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,285.30 |
| 921000 | \$ 1,570.85 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,570.85 |
| 930200 | \$ 18.01 | \$ - | \$ - | \$ - | \$ (67.97) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (49.96) |
| 935000 | \$ 1,608.95 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,608.95 |
| | 3,197.81 | 5,285.30 | - | (8.38) | 1,046.63 | - | - | - | - | - | - | - | 9,521.36 |

| WA Gas | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA | Grand Total |
|--------|---------------|-----------------|----------|---------------|----------|----------|----------|-----------------|----------|----------|----------|--------------|-----------------|
| 506000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 535000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 537000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 546000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 549000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 557000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 566000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 580000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 588000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 813000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 148.41 | \$ - | \$ - | \$ - | \$ - | \$ 148.41 |
| 874000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5.00 | \$ 5.00 |
| 880000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 202.90 | \$ - | \$ - | \$ - | \$ 44.10 | \$ 247.00 |
| 902000 | \$ - | \$ - | \$ - | \$ 14.60 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14.60 |
| 908000 | \$ - | \$ - | \$ - | \$ (17.24) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (17.24) |
| 909000 | \$ - | \$ 1,788.49 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,788.49 |
| 921000 | \$ 481.72 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 481.72 |
| 930200 | \$ 5.52 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 884.66 | \$ - | \$ - | \$ - | \$ - | \$ 890.18 |
| 935000 | \$ 493.40 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 493.40 |
| | 980.64 | 1,788.49 | - | (2.65) | - | - | - | 1,235.98 | - | - | - | 49.10 | 4,051.56 |

**Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2021**

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

| Sum of Transaction Amount | Column Labels | | | | CD Total | GD | AN | OR | ID | WA | GD Total | ED | ID | WA | ED Total | Grand Total |
|---|---------------|--------------------|-------------|-------------|--------------------|--------------------|----|-----------|----|----|--------------------|--------------------|----|----|--------------------|--------------------|
| | CD | AN | WA | AA | | | | | | | | | | | | |
| 909000 | | | | | | | | | | | | | | | | |
| 2022 PAPA: JJ Harrison (JJ the Clown) Sponsorship, 811 Awareness | | \$ 1,168.00 | | | \$ 1,168.00 | | | \$ 582.00 | | | \$ 582.00 | | | | | \$ 1,750.00 |
| Cash portion of Platinum Level Sponsorship. Additional "In-Kind" donation (\$2500) to be included in total sponsorship with applica | | \$ 2,500.00 | | | \$ 2,500.00 | | | | | | | | | | | \$ 2,500.00 |
| Spokane Home Builder Association | | \$ 7,500.00 | | | \$ 7,500.00 | | | | | | | | | | | \$ 7,500.00 |
| 930200 | | \$ 38.05 | \$ - | \$ - | \$ 38.05 | \$ 1,793.89 | | | | | \$ 1,793.89 | \$ (101.53) | | | \$ (101.53) | \$ 1,730.41 |
| Meals, Tax dept holiday lunch | | \$ (150.00) | | | \$ (150.00) | | | | | | | | | | | \$ (150.00) |
| Parking, AEL&P Board Meeting | | | | | | \$ 30.00 | | | | | \$ 30.00 | | | | | \$ 30.00 |
| 2021 donation to Hydropower Foundation per Kristina Newhouse | | | | | | | | | | | | \$ - | | | \$ - | \$ - |
| Montana outreach golf tournament materials design | | | | | | | | | | | | \$ 98.75 | | | \$ 98.75 | \$ 98.75 |
| Parking, Labor Negotiation Celebration | | \$ 4.76 | | | \$ 4.76 | | | | | | | | | | | \$ 4.76 |
| Misc, Golf Club Rental for Golf event held by EEI Leadership Conference | | | | | | | | | | | | \$ 62.25 | | | \$ 62.25 | \$ 62.25 |
| Misc, bereavement flowers for employee | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Lodging, AEL&P Board Meeting | | | | | | \$ 372.78 | | | | | \$ 372.78 | | | | | \$ 372.78 |
| Mileage, Labor Negotiations Celebration | | \$ 2.81 | | | \$ 2.81 | | | | | | | | | | | \$ 2.81 |
| Misc, Snacks for volunteers | | \$ 44.65 | | | \$ 44.65 | | | | | | | | | | | \$ 44.65 |
| Sponsorship of 811 Event - Contractor's Breakfast | | | | | | \$ 982.20 | | | | | \$ 982.20 | | | | | \$ 982.20 |
| MRacicot Retirement gift from BOD - 97% | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| GREG FORD-D&B SUPPLY CO STORE 2 | | | | | | \$ 109.98 | | | | | \$ 109.98 | | | | | \$ 109.98 |
| community service bfast - Xmas tree | | | | | | | | | | | | \$ - | | | \$ - | \$ - |
| Meals, AEL&P Board Meeting | | | | | | \$ 279.39 | | | | | \$ 279.39 | | | | | \$ 279.39 |
| Meals, Lunch for team celebration. Attendees: Ian McLelland, Jenn Hossack, Carolyn Groome, Keri Meister | | \$ 77.00 | | | \$ 77.00 | | | | | | | | | | | \$ 77.00 |
| Mileage, AEL&P Board meeting | | | | | | \$ 19.54 | | | | | \$ 19.54 | | | | | \$ 19.54 |
| Misc, Drinks for volunteers | | \$ 52.01 | | | \$ 52.01 | | | | | | | | | | | \$ 52.01 |
| Parking, GSI - retirement event | | \$ 1.20 | | | \$ 1.20 | | | | | | | | | | | \$ 1.20 |
| Mileage, GSI retirement event | | \$ 5.62 | | | \$ 5.62 | | | | | | | | | | | \$ 5.62 |
| Livestock 2022 | | | | | | | | | | | | \$ 1,694.85 | | | \$ 1,694.85 | \$ 1,694.85 |
| Mileage, Spokane Trabun Retirement | | | | \$ - | \$ - | | | | | | | | | | | \$ - |
| Mileage, Donation check delivery 4H | | | \$ - | \$ - | \$ - | | | | | | | | | | | \$ - |
| Mileage, Jim Kanes retirement dinner in Kellogg | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Montana golf thank you ad development | | | | | | | | | | | | \$ (465.00) | | | \$ (465.00) | \$ (465.00) |
| Montana Golf tournament ad development | | | | | | | | | | | | \$ (147.50) | | | \$ (147.50) | \$ (147.50) |
| Montana golf tournament rules page design | | | | | | | | | | | | \$ (366.25) | | | \$ (366.25) | \$ (366.25) |
| Golf tournament thank you print ad | | | | | | | | | | | | \$ - | | | \$ - | \$ - |
| Lodging, 2 night hotel stay for charity golf tournament | | | | | | | | | | | | \$ - | | | \$ - | \$ - |
| Misc, Supplies for charity golf tournament | | | | | | | | | | | | \$ - | | | \$ - | \$ - |
| Montana golf tournament fundraiser newspaper ads | | | | | | | | | | | | \$ (530.00) | | | \$ (530.00) | \$ (530.00) |
| Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting | | | | | | | | | | | | \$ 70.20 | | | \$ 70.20 | \$ 70.20 |
| Montana golf tournament poster design | | | | | | | | | | | | \$ (195.00) | | | \$ (195.00) | \$ (195.00) |
| Mileage to deliver golf banner for Montana from agency | | | | | | | | | | | | \$ (28.08) | | | \$ (28.08) | \$ (28.08) |
| Montana outreach golf silent auction ad design | | | | | | | | | | | | \$ (197.50) | | | \$ (197.50) | \$ (197.50) |
| Montana golf tournament t-shirt design | | | | | | | | | | | | \$ (197.50) | | | \$ (197.50) | \$ (197.50) |
| Meals, Dinner for 2 (Lisa Johnson and Heide Evans) for charity golf tournament | | | | | | | | | | | | \$ 24.25 | | | \$ 24.25 | \$ 24.25 |
| Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament | | | | | | | | | | | | \$ 75.00 | | | \$ 75.00 | \$ 75.00 |
| 921000 | | \$ 3,319.26 | \$ - | | \$ 3,319.26 | | | | | | | | | | | \$ 3,319.26 |
| Meals, christmas party with ARC | | \$ (397.63) | | | \$ (397.63) | | | | | | | | | | | \$ (397.63) |
| Misc, Gift card for Janice Erdman for recognition program | | \$ (54.94) | | | \$ (54.94) | | | | | | | | | | | \$ (54.94) |
| Misc, Gift card for Phil Cole for recognition program | | \$ (29.94) | | | \$ (29.94) | | | | | | | | | | | \$ (29.94) |
| Misc, Recognition Gift Card for Chris Darnell | | \$ 256.95 | | | \$ 256.95 | | | | | | | | | | | \$ 256.95 |
| Misc, Recognition Gift Card for Cristal Griffin | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Meals, Maximo team celebration | | \$ 377.42 | | | \$ 377.42 | | | | | | | | | | | \$ 377.42 |
| Misc, Five \$250.00 Gift cards to recognize Workplace 2022 team members' performance. | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Misc, Gift Card for GIS Editing Recognition Program | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Mileage, ALP Closing Event Celebration | | \$ 14.04 | | | \$ 14.04 | | | | | | | | | | | \$ 14.04 |
| Meals, Meeting with Collins - Legislative celebration | | \$ 234.11 | | | \$ 234.11 | | | | | | | | | | | \$ 234.11 |
| Meals, Utility Network Team Celebration | | \$ 872.53 | | | \$ 872.53 | | | | | | | | | | | \$ 872.53 |
| donation to rehab facility | | | \$ - | | \$ - | | | | | | | | | | | \$ - |
| Donation to avian rehab facility | | | \$ - | | \$ - | | | | | | | | | | | \$ - |
| JENIFER PEARSON-GOVERNORS IND SAFETY | | \$ 1,000.00 | | | \$ 1,000.00 | | | | | | | | | | | \$ 1,000.00 |
| Meals, Pizza party for return to office work dayDrafting Department and Edit Team - Debi Olson, Ray Burnha | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Meals, Engineering Department Holiday Party Deposit | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Meals, Christmas party with the Arc | | \$ 481.32 | | | \$ 481.32 | | | | | | | | | | | \$ 481.32 |
| Misc, Holiday Team Building, inc. food | | \$ 267.52 | | | \$ 267.52 | | | | | | | | | | | \$ 267.52 |
| Meals, 2022 Engineering Department Holiday Party | | \$ - | | | \$ - | | | | | | | | | | | \$ - |
| Meals, Dept Lunch - C.Markson Birthday | | \$ 86.99 | | | \$ 86.99 | | | | | | | | | | | \$ 86.99 |
| Misc, Retirement Lunch - Alene Clayton | | \$ 210.89 | | | \$ 210.89 | | | | | | | | | | | \$ 210.89 |
| 935000 | | \$ 3,399.76 | | | \$ 3,399.76 | | | | | | | | | | | \$ 3,399.76 |
| CHRISTMAS DECOR INSTALLMENT | | \$ 3,149.76 | | | \$ 3,149.76 | | | | | | | | | | | \$ 3,149.76 |
| CORP CHRISTMAS DECOR INSTALLMENT | | \$ - | | | \$ - | | | | | | | | | | | \$ - |

Prep by: _____

| As Recorded | | | | | | | | | | | | | | | |
|---------------------------|-----------------|-----------------|----------|----------|---------------|----------|-----------------|----------|----------|----------|-----------------|---------------|----------|----------|------------------|
| Sum of Transaction Amount | Accounting Year | As Recorded | CD.WA | CD.ID | CD.AN | ED.AA | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.ID | GD.AN | GD.OR | Grand Total |
| Ferc Acct | | CD.AA | | | | | | | | | | | | | |
| 584000 | 2022 | | | | | | 1,605.32 | | | | | | | | 1,605.32 |
| 874000 | 2022 | | | | | | | | | | 888.43 | 457.24 | | | 1,345.67 |
| 892000 | 2022 | | | | | | | | | | 1,607.08 | | | | 1,607.08 |
| 921000 | 2022 | 6,351.22 | | | | | | | | | | | | | 6,351.22 |
| 925200 | 2022 | (853.74) | | | (9.49) | | | | | | | | | | (863.23) |
| 930200 | 2022 | 437.61 | | | | | | | | | | | | | 437.61 |
| Grand Total | | 5,935.09 | - | - | (9.49) | - | 1,605.32 | - | - | - | 2,495.51 | 457.24 | - | - | 10,483.67 |

| Corrected | | | | | | | | | | | | | | | |
|---------------------------|-----------------|-----------|----------|--------------|----------|----------|----------|----------|-----------------|----------|----------|-----------------|----------|-----------------|------------------|
| Sum of Transaction Amount | Accounting Year | Corrected | CD.WA | CD.ID | CD.AN | ED.AA | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.ID | GD.AN | GD.OR | Grand Total |
| Ferc Acct | | CD.AA | | | | | | | | | | | | | |
| 584000 | 2022 | | | | | | | | 1,605.32 | | | | | | 1,605.32 |
| 874000 | 2022 | | | 71.60 | | | | | 457.24 | | | | 816.83 | | 1,345.67 |
| 892000 | 2022 | | | | | | | | | | | 1,607.08 | | | 1,607.08 |
| 921000 | 2022 | | | | | | | | | | | | | 6,351.22 | 6,351.22 |
| 925200 | 2022 | | | | | | | | | | | | | (863.23) | (863.23) |
| 930200 | 2022 | | | | | | | | | | | | | 437.61 | 437.61 |
| Grand Total | | - | - | 71.60 | - | - | - | - | 2,062.56 | - | - | 2,423.91 | - | 5,925.60 | 10,483.67 |

| Adjustment - System | | | | | | | | | | | | | | | |
|---------------------------|-----------------|-------------------|----------|----------|-------------|----------|-------------------|----------|-----------------|----------|-------------------|----------|----------|-----------------|-------------|
| Sum of Transaction Amount | Accounting Year | Corrected | CD.WA | CD.ID | CD.AN | ED.AA | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.ID | GD.AN | GD.OR | Grand Total |
| Ferc Acct | | CD.AA | | | | | | | | | | | | | |
| 584000 | 2022 | - | - | - | - | - | (1,605.32) | - | 1,605.32 | - | - | - | - | - | - |
| 874000 | 2022 | - | - | 71.60 | - | - | - | - | 457.24 | - | (888.43) | 359.59 | - | - | - |
| 892000 | 2022 | - | - | - | - | - | - | - | - | - | (1,607.08) | 1,607.08 | - | - | - |
| 921000 | 2022 | (6,351.22) | - | - | - | - | - | - | - | - | - | - | - | 6,351.22 | - |
| 925200 | 2022 | 853.74 | - | - | 9.49 | - | - | - | - | - | - | - | - | (863.23) | - |
| 930200 | 2022 | (437.61) | - | - | - | - | - | - | - | - | - | - | - | 437.61 | - |
| Grand Total | | (5,935.09) | - | - | 9.49 | - | (1,605.32) | - | 2,062.56 | - | (2,495.51) | - | - | 5,925.60 | - |

| WA Electric | Accounting Year | Note 7*3 | | | | | | | | | | | | | |
|-------------|-----------------|-----------|---------|----------|---------|---------|----------|---------|--------|--------|--------|--------|-------------|--------|--------|
| | | Corrected | Note 9 | note 9*3 | Note 3 | Note 3 | Note 3 | GD.AA | GD.WA | GD.ID | GD.AN | GD.OR | Grand Total | | |
| | | CD.AA | CD.WA | CD.ID | CD.AN | ED.AA | ED.WA | ED.AN | ED.ID | | | | | | |
| 584000 | 2022 | 44.879% | 77.679% | 0.000% | 49.312% | 63.482% | 100.000% | 63.482% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 874000 | 2022 | 44.879% | 77.218% | 0.000% | 49.312% | 63.482% | 100.000% | 63.482% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 892000 | 2022 | 44.879% | 77.218% | 0.000% | 49.312% | 63.482% | 100.000% | 63.482% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 921000 | 2022 | 44.879% | 77.218% | 0.000% | 49.312% | 63.482% | 100.000% | 63.482% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 925200 | 2022 | 44.879% | 77.218% | 0.000% | 49.312% | 63.482% | 100.000% | 63.482% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 930200 | 2022 | 44.879% | 77.218% | 0.000% | 49.312% | 63.482% | 100.000% | 63.482% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |

| Adjustment - WA Electric | | | | | | | | | | | | | | | | |
|--------------------------|-----------------|-----------|-------------------|-------|-------|-------------|------------|-------------------|-------|-------|-------|-------|-------|-------|-------------------|--|
| WA Electric | Accounting Year | Corrected | CD.WA | CD.ID | CD.AN | ED.AA | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.ID | GD.AN | GD.OR | Grand Total | |
| | 584000 | 2022 | - | - | - | - | (1,605.32) | - | - | - | - | - | - | - | (1,605.32) | |
| | 874000 | 2022 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 892000 | 2022 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 921000 | 2022 | (2,850.34) | - | - | - | - | - | - | - | - | - | - | - | (2,850.34) | |
| | 925200 | 2022 | 383.15 | - | - | 4.68 | - | - | - | - | - | - | - | - | 387.83 | |
| | 930200 | 2022 | (196.39) | - | - | - | - | - | - | - | - | - | - | - | (196.39) | |
| | | | (2,663.59) | - | - | 4.68 | - | (1,605.32) | - | - | - | - | - | - | (4,264.23) | |

Note 7*3

| WA Gas | Accounting Year | Corrected | Note 9 | CD.ID | Note 9*3 | ED.AA | ED.WA | ED.AN | ED.ID | Note 8*3 | GD.WA | GD.ID | Note 3 | GD.OR | Grand Total |
|--------|-----------------|-----------|---------|---------|----------|---------|--------|--------|--------|----------|----------|--------|---------|--------|-------------|
| | 584000 | 2022 | 14.547% | 22.321% | 0.000% | 16.052% | 0.000% | 0.000% | 0.000% | 49.430% | 100.000% | 0.000% | 71.913% | 0.000% | |
| | 874000 | 2022 | 14.547% | 22.321% | 0.000% | 16.052% | 0.000% | 0.000% | 0.000% | 49.430% | 100.000% | 0.000% | 71.913% | 0.000% | |
| | 892000 | 2022 | 14.547% | 22.321% | 0.000% | 16.052% | 0.000% | 0.000% | 0.000% | 49.430% | 100.000% | 0.000% | 71.913% | 0.000% | |
| | 921000 | 2022 | 14.547% | 22.321% | 0.000% | 16.052% | 0.000% | 0.000% | 0.000% | 49.430% | 100.000% | 0.000% | 71.913% | 0.000% | |
| | 925200 | 2022 | 14.547% | 22.321% | 0.000% | 16.052% | 0.000% | 0.000% | 0.000% | 49.430% | 100.000% | 0.000% | 71.913% | 0.000% | |
| | 930200 | 2022 | 14.547% | 22.321% | 0.000% | 16.052% | 0.000% | 0.000% | 0.000% | 49.430% | 100.000% | 0.000% | 71.913% | 0.000% | |

| Adjustment - WA Gas | | | | | | | | | | | | | | | | |
|---------------------|-----------------|-----------|-----------------|-------|-------|-------------|-------|-------|-------|-------|-------------------|-------|-------|-------|-------------------|--|
| WA Gas | Accounting Year | Corrected | CD.WA | CD.ID | CD.AN | ED.AA | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.ID | GD.AN | GD.OR | Grand Total | |
| | 584000 | 2022 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 874000 | 2022 | - | - | - | - | - | - | - | - | (888.43) | - | - | - | (888.43) | |
| | 892000 | 2022 | - | - | - | - | - | - | - | - | (1,607.08) | - | - | - | (1,607.08) | |
| | 921000 | 2022 | (923.88) | - | - | - | - | - | - | - | - | - | - | - | (923.88) | |
| | 925200 | 2022 | 124.19 | - | - | 1.52 | - | - | - | - | - | - | - | - | 125.71 | |
| | 930200 | 2022 | (63.66) | - | - | - | - | - | - | - | - | - | - | - | (63.66) | |
| | | | (863.35) | - | - | 1.52 | - | - | - | - | (2,495.51) | - | - | - | (3,357.34) | |

| | | | | | | | | | | | | | | | |
|-------------------|--|--|-------------------|---|---|-------------|---|-------------------|---|---|-------------------|---|---|---|-------------------|
| Total WA Electric | | | (2,663.59) | - | - | 4.68 | - | (1,605.32) | - | - | - | - | - | - | (4,264.23) |
| Total WA Gas | | | (863.35) | - | - | 1.52 | - | - | - | - | (2,495.51) | - | - | - | (3,357.34) |
| | | | (3,526.94) | - | - | 6.20 | - | (1,605.32) | - | - | (2,495.51) | - | - | - | (7,621.56) |

| Sum of Transaction Amount | Column Labels | | | | |
|---------------------------|---------------|----------------|----------------|-------------|-----------------|
| Row Labels | GDOR | EDID | GDID | CDID | Grand Total |
| 584000 | | 1605.32 | | | 1605.32 |
| 874000 | | 457.24 | 816.83 | 71.6 | 1345.67 |
| 892000 | | | 1607.08 | | 1607.08 |
| 921000 | 6351.22 | | | | 6351.22 |
| 925200 | -863.23 | | | | -863.23 |
| 930200 | 437.61 | | | | 437.61 |
| Grand Total | 5925.6 | 2062.56 | 2423.91 | 71.6 | 10483.67 |

Prep by: _____ 1st Review: _____

| Sum of Transaction Amount | Column Labels | | | | | |
|----------------------------------|----------------------|----------------|--------------|----------------|---------------|--------------------|
| Row Labels | CDA | EDWA | CDAN | GDWA | GDID | Grand Total |
| 584000 | | 1605.32 | | | | 1605.32 |
| 874000 | | | | 888.43 | 457.24 | 1345.67 |
| 892000 | | | | 1607.08 | | 1607.08 |
| 921000 | 6351.22 | | | | | 6351.22 |
| 925200 | -853.74 | | -9.49 | | | -863.23 |
| 930200 | 437.61 | | | | | 437.61 |
| Grand Total | 5935.09 | 1605.32 | -9.49 | 2495.51 | 457.24 | 10483.67 |

Prep by: _____ 1st Review: _____

Avista Utilities
Restricted Stock Grants -- O & M
Project Number: 09905868
GL Account Number: 920000

| Month | Total Amount |
|--------|--------------|
| 202201 | \$ 113,055 |
| 202202 | \$ 366,964 |
| 202203 | \$ 237,372 |
| 202204 | \$ 214,245 |
| 202205 | \$ 242,604 |
| 202206 | \$ 235,437 |
| 202207 | \$ 235,437 |
| 202208 | \$ 269,766 |
| 202209 | \$ 239,728 |
| 202210 | \$ 275,959 |
| 202211 | \$ 243,578 |
| 202212 | \$ 153,113 |
| Total | \$ 2,827,256 |

Allocated to Washington Electric

| | |
|----------------|---------------------|
| 0.70695 Note 7 | |
| 0.66943 Note 4 | |
| | <u>\$ 1,338,009</u> |

Allocated to Washington Gas

| | |
|----------------|-------------------|
| 0.20228 Note 7 | |
| 0.71746 Note 4 | |
| | <u>\$ 410,314</u> |

Allocated to Idaho Electric

| | |
|----------------|-------------------|
| 0.70695 Note 7 | |
| 0.33057 Note 4 | |
| | <u>\$ 660,720</u> |

Allocated to Idaho Gas

| | |
|----------------|-------------------|
| 0.20228 Note 7 | |
| 0.28254 Note 4 | |
| | <u>\$ 161,584</u> |

Allocated to Oregon

| | |
|----------------|-------------------|
| 0.09077 Note 7 | |
| | <u>\$ 256,630</u> |

| | |
|-------|------|
| check | \$ 0 |
|-------|------|

Prep by: _____ 1st Review: _____

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2022**

| Recorded Service | Recorded Jurisdiction | FERC Account | Total Transaction | Note 4 | | | 66.943% | 33.057% | 71.746% | 28.254% | | | |
|------------------|-----------------------|--------------|-------------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|----------------|-------------|
| | | | | Electric | Gas North | Gas South | Not Assigned | WA E | ID E | WA G | ID G | OR | |
| CD | AA | 921000 | 27,591 | 19,505 | 5,581 | 2,504 | 13,058 | 6,448 | 4,004 | 1,577 | 2,504 | - | - |
| CD | AA | 930200 | 180,948 | 127,921 | 36,602 | 16,425 | 85,634 | 42,287 | 26,261 | 10,342 | 16,425 | - | - |
| CD | ID | 928000 | 16,575 | 12,875 | 3,700 | - | - | 12,875 | - | 3,700 | - | - | - |
| CD | WA | 928000 | 6,545 | 5,084 | 1,461 | - | 5,084 | - | 1,461 | - | - | - | - |
| ED | AN | 930200 | 75,565 | 75,565 | - | - | 50,585 | 24,980 | - | - | - | - | - |
| GD | AA | 870000 | 65,136 | - | 44,772 | 20,364 | - | - | 32,122 | 12,650 | 20,364 | - | - |
| GD | AA | 880000 | 4,760 | - | 3,272 | 1,488 | - | - | 2,347 | 924 | 1,488 | - | - |
| GD | AA | 926100 | 1,445 | - | 993 | 452 | - | - | 713 | 281 | 452 | - | - |
| GD | AA | 930200 | 53,805 | - | 36,983 | 16,822 | - | - | 26,534 | 10,449 | 16,822 | - | - |
| GD | OR | 107000 | 3,995 | - | 3,995 | - | - | - | - | - | 3,995 | - | - |
| GD | OR | 880000 | 19,975 | - | 19,975 | - | - | - | - | - | 19,975 | - | - |
| GD | OR | 920000 | 11,815 | - | 11,815 | - | - | - | - | - | 11,815 | - | - |
| GD | OR | 921000 | 4,386 | - | 4,386 | - | - | - | - | - | 4,386 | - | - |
| GD | OR | 930200 | 850 | - | 850 | - | - | - | - | - | 850 | - | - |
| GD | OR | 935000 | 9,690 | - | 9,690 | - | - | - | - | - | 9,690 | - | - |
| GD | WA | 880000 | 27,710 | - | 27,710 | - | - | - | 27,710 | - | - | - | - |
| ZZ | ZZ | 417100 | 25,075 | - | - | 25,075 | - | - | - | - | - | (25,075) | Non Utility |
| ZZ | ZZ | 417120 | 16,235 | - | - | 16,235 | - | - | - | - | - | (16,235) | |
| ZZ | ZZ | 426100 | 40,970 | - | - | 40,970 | - | - | - | - | - | (40,970) | |
| ZZ | ZZ | 426400 | 6,630 | - | - | 6,630 | - | - | - | - | - | (6,630) | |
| ZZ | ZZ | 426500 | 15,300 | - | - | 15,300 | - | - | - | - | - | (15,300) | |
| ZZ | ZZ | 930200 | 2,040 | - | - | 2,040 | - | - | - | - | - | (2,040) | |
| Total | | | 617,041 | 240,951 | 161,074 | 108,766 | 106,250 | 154,361 | 86,590 | 121,152 | 39,922 | 108,766 | |
| | | | 617,041 | 240,951 | 161,074 | 108,766 | 106,250 | | | | | | |

| Corrected Service | Corrected Jurisdiction | Transaction | Note 4 | | | 66.9430% | 33.0570% | 71.7460% | 28.2540% | | | | |
|-------------------|------------------------|-------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|----------------|-------------|
| | | | Electric | Gas North | Gas South | Not Assigned | WA E | ID E | WA G | ID G | OR | | |
| CD | AA | 921000 | 18,666 | 13,196 | 3,776 | 1,694 | 8,834 | 4,362 | 2,709 | 1,067 | 1,694 | - | - |
| CD | AA | 930200 | 180,948 | 127,921 | 36,602 | 16,425 | 85,634 | 42,287 | 26,261 | 10,342 | 16,425 | - | - |
| CD | ID | 928000 | 16,575 | 12,875 | 3,700 | - | - | 12,875 | - | 3,700 | - | - | - |
| CD | WA | 928000 | 6,545 | 5,084 | 1,461 | - | 5,084 | - | 1,461 | - | - | - | - |
| ED | AN | 930200 | 75,565 | 75,565 | - | - | 50,585 | 24,980 | - | - | - | - | - |
| GD | AA | 870000 | 65,136 | - | 44,772 | 20,364 | - | - | 32,122 | 12,650 | 20,364 | - | - |
| GD | AA | 880000 | 4,760 | - | 3,272 | 1,488 | - | - | 2,347 | 924 | 1,488 | - | - |
| GD | AA | 926100 | 1,445 | - | 993 | 452 | - | - | 713 | 281 | 452 | - | - |
| GD | AA | 930200 | 53,805 | - | 36,983 | 16,822 | - | - | 26,534 | 10,449 | 16,822 | - | - |
| GD | OR | 107000 | 3,995 | - | 3,995 | - | - | - | - | - | 3,995 | - | - |
| GD | OR | 880000 | 19,975 | - | 19,975 | - | - | - | - | - | 19,975 | - | - |
| GD | OR | 920000 | 11,815 | - | 11,815 | - | - | - | - | - | 11,815 | - | - |
| GD | OR | 921000 | 13,311 | - | 13,311 | - | - | - | - | - | 13,311 | - | - |
| GD | OR | 930200 | 850 | - | 850 | - | - | - | - | - | 850 | - | - |
| GD | OR | 935000 | 9,690 | - | 9,690 | - | - | - | - | - | 9,690 | - | - |
| GD | WA | 880000 | 27,710 | - | 27,710 | - | - | - | 27,710 | - | - | - | - |
| ZZ | ZZ | 417100 | 25,075 | - | - | 25,075 | - | - | - | - | - | (25,075) | Non Utility |
| ZZ | ZZ | 417120 | 16,235 | - | - | 16,235 | - | - | - | - | - | (16,235) | |
| ZZ | ZZ | 426100 | 40,970 | - | - | 40,970 | - | - | - | - | - | (40,970) | |
| ZZ | ZZ | 426400 | 6,630 | - | - | 6,630 | - | - | - | - | - | (6,630) | |
| ZZ | ZZ | 426500 | 15,300 | - | - | 15,300 | - | - | - | - | - | (15,300) | |
| ZZ | ZZ | 930200 | 2,040 | - | - | 2,040 | - | - | - | - | - | (2,040) | |
| Total | | | 617,041 | 234,642 | 159,269 | 116,880 | 106,250 | 150,138 | 84,504 | 119,856 | 39,412 | 116,880 | |
| | | | 617,041 | 234,642 | 159,269 | 116,880 | 106,250 | | | | | | |

| | | | | | | | | | | |
|--|--|--|--|------------------|--------|-----------------|-----------------|-----------------|----------------|----------------|
| Reclassification Adjustment - For Incorrect Serv/Jur Assignment | | | | Unallocated Rate | 17.22% | (4,224) | (2,086) | (1,295) | (510) | 8,115 |
| Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use | | | | | | (19,792) | (9,773) | (14,398) | (5,670) | (14,727) |
| TOTAL PLANE ADJUSTMENT | | | | | | (24,016) | (11,859) | (15,693) | (6,180) | (6,612) |
| | | | | | | 45.94% | | 31.18% | | 22.88% |

Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2022

Original

Adjusting Entry (blank)

| Recorded Service | Recorded Jurisdiction | Values | | | | |
|--------------------|-----------------------|---------------------------|------------------------|-------------------------|-------------------------|---------------------|
| | | Sum of Transaction Amount | Sum of Electric Amount | Sum of Gas North Amount | Sum of Gas South Amount | Not Assigned Amount |
| CD | AA | 208,539 | 147,427 | 42,183 | 18,929 | |
| CD | ID | 16,575 | 12,875 | 3,700 | | |
| CD | WA | 6,545 | 5,084 | 1,461 | | |
| ED | AN | 75,565 | 75,565 | | | |
| GD | AA | 125,146 | | 86,020 | 39,125 | |
| GD | OR | 50,711 | | | 50,711 | |
| GD | WA | 27,710 | | 27,710 | | |
| ZZ | ZZ | 106,250 | | | | 106,250 |
| Grand Total | | 617,041 | 240,951 | 161,074 | 108,766 | 106,250 |

Post Adjusting

Corrected

Adjusting Entry (All)

| Recorded Service | Recorded Jurisdiction | Values | | | | |
|--------------------|-----------------------|---------------------------|------------------------|-------------------------|-------------------------|---------------------|
| | | Sum of Transaction Amount | Sum of Electric Amount | Sum of Gas North Amount | Sum of Gas South Amount | Not Assigned Amount |
| CD | AA | 199,614 | 141,117 | 40,378 | 18,119 | 0 |
| CD | ID | 16,575 | 12,875 | 3,700 | | |
| CD | WA | 6,545 | 5,084 | 1,461 | | |
| ED | AN | 75,565 | 75,565 | | | |
| GD | AA | 125,146 | | 86,020 | 39,125 | |
| GD | OR | 59,636 | | | 59,636 | |
| GD | WA | 27,710 | | 27,710 | | |
| ZZ | ZZ | 106,250 | | | | 106,250 |
| Grand Total | | 617,041 | 234,642 | 159,269 | 116,880 | 106,250 |

Original

Adjusting Entry (blank)

| Recorded Service | Recorded Jurisdiction | FERC Account | Values | | | | |
|--------------------|-----------------------|--------------|---------------------------|------------------------|-------------------------|------------------|---------------------|
| | | | Sum of Transaction Amount | Sum of Electric Amount | Sum of Gas North Amount | Gas South Amount | Not Assigned Amount |
| CD | AA | 921000 | 27,591 | 19,505 | 5,581 | 2,504 | |
| CD | AA | 930200 | 180,948 | 127,921 | 36,602 | 16,425 | |
| CD | ID | 928000 | 16,575 | 12,875 | 3,700 | | |
| CD | WA | 928000 | 6,545 | 5,084 | 1,461 | | |
| ED | AN | 930200 | 75,565 | 75,565 | | | |
| GD | AA | 870000 | 65,136 | | 44,772 | 20,364 | |
| GD | AA | 880000 | 4,760 | | 3,272 | 1,488 | |
| GD | AA | 926100 | 1,445 | | 993 | 452 | |
| GD | AA | 930200 | 53,805 | | 36,983 | 16,822 | |
| GD | OR | 107000 | 3,995 | | | 3,995 | |
| GD | OR | 880000 | 19,975 | | | 19,975 | |
| GD | OR | 920000 | 11,815 | | | 11,815 | |
| GD | OR | 921000 | 4,386 | | | 4,386 | |
| GD | OR | 930200 | 850 | | | 850 | |
| GD | OR | 935000 | 9,690 | | | 9,690 | |
| GD | WA | 880000 | 27,710 | | 27,710 | | |
| ZZ | ZZ | 417100 | 25,075 | | | | 25,075 |
| ZZ | ZZ | 417120 | 16,235 | | | | 16,235 |
| ZZ | ZZ | 426100 | 40,970 | | | | 40,970 |
| ZZ | ZZ | 426400 | 6,630 | | | | 6,630 |
| ZZ | ZZ | 426500 | 15,300 | | | | 15,300 |
| ZZ | ZZ | 930200 | 2,040 | | | | 2,040 |
| Grand Total | | | 617,041 | 240,951 | 161,074 | 108,766 | 106,250 |

Corrected

Adjusting Entry (All)

| Recorded Service | Recorded Jurisdiction | FERC Account | Values | | | | |
|--------------------|-----------------------|--------------|---------------------------|------------------------|-------------------------|------------------|---------------------|
| | | | Sum of Transaction Amount | Sum of Electric Amount | Sum of Gas North Amount | Gas South Amount | Not Assigned Amount |
| CD | AA | 921000 | 18,666 | 13,196 | 3,776 | 1,694 | 0 |
| CD | AA | 930200 | 180,948 | 127,921 | 36,602 | 16,425 | |
| CD | ID | 928000 | 16,575 | 12,875 | 3,700 | | |
| CD | WA | 928000 | 6,545 | 5,084 | 1,461 | | |
| ED | AN | 930200 | 75,565 | 75,565 | | | |
| GD | AA | 870000 | 65,136 | | 44,772 | 20,364 | |
| GD | AA | 880000 | 4,760 | | 3,272 | 1,488 | |
| GD | AA | 926100 | 1,445 | | 993 | 452 | |
| GD | AA | 930200 | 53,805 | | 36,983 | 16,822 | |
| GD | OR | 107000 | 3,995 | | | 3,995 | |
| GD | OR | 880000 | 19,975 | | | 19,975 | |
| GD | OR | 920000 | 11,815 | | | 11,815 | |
| GD | OR | 921000 | 13,311 | | | 13,311 | |
| GD | OR | 930200 | 850 | | | 850 | |
| GD | OR | 935000 | 9,690 | | | 9,690 | |
| GD | WA | 880000 | 27,710 | | 27,710 | | |
| ZZ | ZZ | 417100 | 25,075 | | | | 25,075 |
| ZZ | ZZ | 417120 | 16,235 | | | | 16,235 |
| ZZ | ZZ | 426100 | 40,970 | | | | 40,970 |
| ZZ | ZZ | 426400 | 6,630 | | | | 6,630 |
| ZZ | ZZ | 426500 | 15,300 | | | | 15,300 |
| ZZ | ZZ | 930200 | 2,040 | | | | 2,040 |
| Grand Total | | | 617,041 | 234,642 | 159,269 | 116,880 | 106,250 |

| Accounting Year | Company | Accounting Period | Flight | Flight Purpose | Project Number | Project Name | FERC Account | FERC Account Description | Expenditure Org | Recorded Service | Recorded Jurisdiction | Adjusting Entry | Transaction Amount | Electric Amount | Gas North Amount | Gas South Amount | Not Assigned Amount | |
|-----------------|---------|-------------------|---------------------|---|----------------|--------------------------------|--------------|--------------------------------|-----------------|------------------|-----------------------|-----------------|--------------------|-----------------|------------------|------------------|---------------------|---------|
| 2022 | 001 | 202201 | AWA011822A | Idaho Commissioner Retirement Gathering | 09900549 | Misc Non-Utility Costs | 426500 | MISC INCOME DEDUCTIONS-OTHER D | Z88 | ZZ | ZZ | | 7,480 | | | | 7,480 | |
| 2022 | 001 | 202203 | AWA022822 | Bank of America Power Utilities and Clean Energy Leaders Conference (Stacey Wenz) | 09900013 | Investor Relations | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 39,695 | 28,062 | 8,030 | 3,603 | | |
| 2022 | 001 | 202203 | AWA022822 | Bank of America Power Utilities and Clean Energy Leaders Conference (Ed Schlect) | 77703430 | Avista Subsidiary Support | 417120 | EXPENSES OF NONUTILITY OPERATI | Z88 | ZZ | ZZ | | 16,235 | | | | 16,235 | |
| 2022 | 001 | 202203 | AWA030422/AWA030522 | Gas EOP to pick up crew/Gas EOP drop off crews | 95005313 | Crestline Outage - 3/4/22 | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | WA | | 27,710 | | 27,710 | | | |
| 2022 | 001 | 202203 | AWA030722 | EEL Board of Directors Meeting | 09800310 | Elect-Trade/Professional Assoc | 930200 | MISC GENERAL EXPENSE | Z88 | ED | AN | | 46,750 | 46,750 | | | | |
| 2022 | 001 | 202203 | AWA031622 | Avista Leadership Meetings with IPUC Commissioners | 03805511 | Common ID Reg Activities | 928000 | REGULATORY COMMISSION EXPENSES | Z88 | CD | ID | | 8,160 | 6,339 | 1,821 | | | |
| 2022 | 001 | 202204 | AWA032822 | Local 659 Negotiations | 09902800 | Employment 099 CM | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | | 8,925 | 6,310 | 1,805 | 810 | | |
| 2022 | 001 | 202204 | AWA032822 | Local 659 Negotiations | 09902800 | Employment 099 CM | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | Y | (8,925) | (6,310) | (1,805) | (810) | | |
| 2022 | 001 | 202204 | AWA032822 | Local 659 Negotiations | 09902800 | Employment 099 CM | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | GD | OR | Y | 8,925 | | | | 8,925 | |
| 2022 | 001 | 202204 | AWA032822 | Avista Edge | 77705456 | Avista Edge Business Dev. | 930200 | MISC GENERAL EXPENSE | Z88 | ZZ | ZZ | | 680 | | | | 680 | |
| 2022 | 001 | 202204 | AWA033022 | Various project site visits audit preparation training coordination meeting with CPC team | 40900546 | Gas Program Compliance - 099 | 870000 | OPER SUPP/ENG | Z88 | GD | AA | | 4,335 | | 2,980 | 1,355 | | |
| 2022 | 001 | 202204 | AWA033022 | Various project site visits audit preparation training coordination meeting with CPC team | 409002812 | A and G Gas Training | 926100 | EMPLOYEE PENSIONS & BENEFITS N | Z88 | GD | AA | | 1,445 | | 993 | 452 | | |
| 2022 | 001 | 202204 | AWA033022 | Various project site visits audit preparation training coordination meeting with CPC team | 409002920 | Gen Safety/Health Admin-099 | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | | 2,975 | 2,103 | 602 | 270 | | |
| 2022 | 001 | 202204 | AWA033022 | Various project site visits audit preparation training coordination meeting with CPC team | 498401110 | Gas New Mains - Medford | 107000 | CONSTRUCTION WORK IN PROGRESS- | V08 | GD | OR | | 1,105 | | | 1,105 | | |
| 2022 | 001 | 202204 | AWA033022 | Various project site visits audit preparation training coordination meeting with CPC team | 498401230 | Gas Road Relocations-Medford | 107000 | CONSTRUCTION WORK IN PROGRESS- | B51 | GD | OR | | 1,445 | | | 1,445 | | |
| 2022 | 001 | 202204 | AWA033022 | Various project site visits audit preparation training coordination meeting with CPC team | 498405321 | STA #7100 - Rebuild STA #2412 | 107000 | CONSTRUCTION WORK IN PROGRESS- | B51 | GD | OR | | 1,445 | | | 1,445 | | |
| 2022 | 001 | 202204 | AWA033122 | Commissioner Kris Raper Retirement Party | 09900549 | Misc Non-Utility Costs | 426500 | MISC INCOME DEDUCTIONS-OTHER D | Z88 | ZZ | ZZ | | 7,820 | | | | 7,820 | |
| 2022 | 001 | 202204 | AWA040222 | WSU Glesson Institute | 77700300 | Charitable and Civic Expense | 426100 | CHAR AND DONATIONS | Z88 | ZZ | ZZ | | 40,970 | | | | 40,970 | |
| 2022 | 001 | 202204 | AWA041722 | TSA Security Briefing | 09903891 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 45,645 | 32,269 | 9,233 | 4,143 | | |
| 2022 | 001 | 202205 | AWA042722 | Puget Sound Energy Regulatory Matters | 02806136 | Common WA Reg Activities | 928000 | REGULATORY COMMISSION EXPENSES | Z88 | CD | WA | | 6,545 | 5,084 | 1,461 | | | |
| 2022 | 001 | 202205 | AWA051522 | AGA Board meeting and Financial Forum | 09900311 | Gas - Trade/Professional Assoc | 930200 | MISC GENERAL EXPENSE | Z88 | GD | AA | | 53,805 | | 36,983 | 16,822 | | |
| 2022 | 001 | 202205 | AWA060122 | Employee meetings | 09900165 | Gas Ops Admin Activity - 099 | 870000 | OPER SUPP/ENG | Z88 | GD | AA | | 2,940 | | 1,402 | 638 | | |
| 2022 | 001 | 202208 | AWA060122 | Employee meetings | 09903891 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 10,115 | 7,151 | 2,046 | 918 | | |
| 2022 | 001 | 202208 | AWA061322 | IPUC Commission Update Wildfire Resource Adequacy and AMI | 03805511 | Common ID Reg Activities | 928000 | REGULATORY COMMISSION EXPENSES | Z88 | CD | ID | | 8,415 | 6,537 | 1,878 | | | |
| 2022 | 001 | 202208 | AWA061622 | Financial Meeting | 09903891 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 37,910 | 26,800 | 7,668 | 3,441 | | |
| 2022 | 001 | 202208 | AWA062222 | We Are Avista Oregon employee participation | 09904493 | Gas Control Room comp | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | OR | | 4,760 | | | 4,760 | | |
| 2022 | 001 | 202208 | AWA062222 | We Are Avista Oregon employee participation | 98400165 | Gas Ops Admin Activity - 984 | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | OR | | 12,410 | | | 12,410 | | |
| 2022 | 001 | 202208 | AWA062222 | We Are Avista Oregon employee participation | 98600165 | Gas Ops Admin Activity - 986 | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | OR | | 6,460 | | | 6,460 | | |
| 2022 | 001 | 202208 | AWA062222 | We Are Avista Oregon employee participation | 98702815 | Natural Gas Training - 987 | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | OR | | 1,105 | | | 1,105 | | |
| 2022 | 001 | 202208 | AWA072722 | We Are Avista Oregon employee participation | 06800161 | Gas Oregon Admin Activity | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | GD | OR | | 4,386 | | | 4,386 | | |
| 2022 | 001 | 202208 | AWA072722 | Q2 & Q3 Gas Leadership Meeting | 09900165 | Gas Ops Admin Activity - 099 | 870000 | OPER SUPP/ENG | Z88 | GD | AA | | 42,432 | | 29,166 | 13,266 | | |
| 2022 | 001 | 202208 | AWA072722 | Q2 & Q3 Gas Leadership Meeting | 09902920 | Gen Safety/Health Admin-099 | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | | 1,649 | 1,166 | 334 | 150 | | |
| 2022 | 001 | 202208 | AWA072722 | Q2 & Q3 Gas Leadership Meeting | 09906220 | Damage Prevention Program | 870000 | OPER SUPP/ENG | Z88 | GD | AA | | 1,794 | | 1,233 | 561 | | |
| 2022 | 001 | 202208 | AWA072722 | Q2 & Q3 Gas Leadership Meeting | 77700521 | Government Relations Non-Op | 426400 | POLITICS EXPEND | Z88 | ZZ | ZZ | | 6,630 | | | | 6,630 | |
| 2022 | 001 | 202208 | AWA081722 | Q3 Employee Meetings | 09900162 | Admin Activities-Common to All | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | | 2,227 | 1,574 | 450 | 202 | | |
| 2022 | 001 | 202208 | AWA081722 | Q3 Employee Meetings | 09903891 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 8,906 | 6,298 | 1,802 | 809 | | |
| 2022 | 001 | 202209 | AWA090222 | Site visit for asset condition/document interior as-built for records/safety plans | 17100050 | Lagrande Construction Office | 935000 | MAINT OF STRUCTURE & IMPROVEME | Z88 | GD | OR | | 5,185 | | | 5,185 | | |
| 2022 | 001 | 202209 | AWA090222 | Avista Edge - Mark Gustafson and Stephanie Meyers | 77705456 | Avista Edge Business Dev. | 930200 | MISC GENERAL EXPENSE | Z88 | ZZ | ZZ | | 1,360 | | | | 1,360 | |
| 2022 | 001 | 202209 | AWA090622 | EEL Board meeting | 09800310 | Elect-Trade/Professional Assoc | 930200 | MISC GENERAL EXPENSE | Z88 | ED | AN | | 21,080 | 21,080 | | | | |
| 2022 | 001 | 202212 | AWA110122 | November Board Meetings | 09900020 | Board Of Director Activities | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 24,990 | 17,667 | 5,055 | 2,268 | | |
| 2022 | 001 | 202212 | AWA110722 | Colstrip Meeting | 09800162 | Elect Admin Activity - A and G | 930200 | MISC GENERAL EXPENSE | Z88 | ED | AN | | 7,735 | 7,735 | | | | |
| 2022 | 001 | 202212 | AWA112222 | Gas Manager Meetings | 09900162 | Admin Activities-Common to All | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | | 3,315 | 2,344 | 671 | 301 | | |
| 2022 | 001 | 202212 | AWA112222 | Gas Manager Meetings | 09900168 | Gas Ops Admin Activity - 099 | 870000 | OPER SUPP/ENG | Z88 | GD | AA | | 6,630 | | 4,557 | 2,073 | | |
| 2022 | 001 | 202212 | AWA112222 | Gas Manager Meetings | 09902920 | Gen Safety/Health Admin-099 | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | | 6,800 | 4,807 | 1,376 | 617 | | |
| 2022 | 001 | 202212 | AWA112222 | Gas Manager Meetings | 09906220 | Damage Prevention Program | 870000 | OPER SUPP/ENG | Z88 | GD | AA | | 4,505 | | 3,097 | 1,408 | | |
| 2022 | 001 | 202212 | AWA120622 | Q4 Employee Meetings | 17100050 | Lagrande Construction Office | 935000 | MAINT OF STRUCTURE & IMPROVEME | Z88 | GD | OR | | 4,505 | | | 4,505 | | |
| 2022 | 001 | 202212 | AWA120622 | Q4 Employee Meetings | 06805156 | Regional Business Policy OR | 930200 | MISC GENERAL EXPENSE | Z88 | GD | OR | | 850 | | | 850 | | |
| 2022 | 001 | 202212 | AWA120622 | Q4 Employee Meetings | 09900162 | Admin Activities-Common to All | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | AA | | 1,700 | 1,202 | 344 | 154 | | |
| 2022 | 001 | 202212 | AWA120622 | Q4 Employee Meetings | 09900165 | Gas Ops Admin Activity - 099 | 870000 | OPER SUPP/ENG | Z88 | GD | AA | | 3,400 | | 2,337 | 1,063 | | |
| 2022 | 001 | 202212 | AWA120622 | Q4 Employee Meetings | 09903891 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 6,800 | 4,807 | 1,376 | 617 | | |
| 2022 | 001 | 202212 | AWA120822 | Washington Roundtable Board Meeting | 09903891 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | AA | | 6,885 | 4,867 | 1,393 | 625 | | |
| 2022 | 001 | 202212 | AWA121922 | Local 659 Labor Management Committee Meeting | 06800161 | Gas Oregon Admin Activity | 920000 | ADMIN & GEN SALARIES | Z88 | GD | OR | | 11,815 | | | 11,815 | | |
| | | | | | | | | | | | | | Original | 617,041 | 240,951 | 161,074 | 108,766 | 106,250 |
| | | | | | | | | | | | | | Total | 617,041 | 234,642 | 159,269 | 116,880 | 106,250 |

The entries below are excluded as they are charges to the project that posts to the overhead account and excluded from the analysis.

| Accounting Year | Company | Accounting Period | Flight | Flight Purpose | Project Number | Project Name | FERC Account | FERC Account Description | Expenditure Org | Recorded Service | Recorded Jurisdiction | Adjusting Entry | Transaction Amount | Electric Amount | Gas North Amount | Gas South Amount | Not Assigned Amount | |
|-----------------|---------|-------------------|-----------|---|----------------|--------------------------------|--------------|--------------------------------|-----------------|------------------|-----------------------|-----------------|------------------------------|-----------------|------------------|------------------|---------------------|---------|
| 2022 | 001 | 202204 | AWA032822 | Not a flight - clearing expense | 77700200 | Fleet Management - Clearing | 184100 | TRANSPORTATION EXPENSES CLEARI | Z88 | ZZ | ZZ | | 3,400 | | | | 3,400 | |
| 2022 | 001 | 202205 | AWA050522 | Pest Training | 77700115 | Aircraft Operations - Clearing | 184100 | TRANSPORTATION EXPENSES CLEARI | Z88 | ZZ | ZZ | | 31,620 | | | | 31,620 | |
| 2022 | 001 | 202212 | AWA110922 | Test flight for tail sensor | 77700115 | Aircraft Operations - Clearing | 184100 | TRANSPORTATION EXPENSES CLEARI | Z88 | ZZ | ZZ | | 2,040 | | | | 2,040 | |
| 2022 | 001 | 202212 | AWA111422 | Taking plane to MFR for mechanical work | 77700115 | Aircraft Operations - Clearing | 184100 | TRANSPORTATION EXPENSES CLEARI | Z88 | ZZ | ZZ | | 10,200 | | | | 10,200 | |
| 2022 | 001 | 202212 | AWA120622 | Q4 Employee Meetings | 77700115 | Aircraft Operations - Clearing | 184100 | TRANSPORTATION EXPENSES CLEARI | Z88 | ZZ | ZZ | | 1,700 | | | | 1,700 | |
| 2022 | 001 | 202212 | AWA121222 | Training Flights | 77700115 | Aircraft Operations - Clearing | 184100 | TRANSPORTATION EXPENSES CLEARI | Z88 | ZZ | ZZ | | 2,720 | | | | 2,720 | |
| | | | | | | | | | | | | | Original | 51,680 | - | - | - | 51,680 |
| | | | | | | | | | | | | | Total of Flights to Clearing | 668,721 | 234,642 | 159,269 | 116,880 | 157,930 |

Discussion Notes

AVA032822

3/28/2022

AGA Board meeting and Financial Forum
Negotiations with OR Union, therefore assigned to GD.OR rather than CD.AA

AVA060122

6/1/2022

Employee meetings

Though primary flight was for Employee meeting, Gas Operations Management was conducted by Jody Morehouse thus the split is appropriate

Prep by: _____

| | 12/31/2021 EOP | Period Activity | 12/31/2022 EOP | Depreciation Rate | Annual Depreciation Expense |
|------------------------|---------------------|-----------------|---------------------|-------------------|-------------------------------|
| Plane | | | | | |
| Cost | \$ 5,507,887 | | \$ 5,507,887 | 3.43% | \$ 189,108 (included in pool) |
| A/D | (3,824,370) | (189,108) | (4,013,478) | | |
| Plane NBV | <u>\$ 1,683,517</u> | | <u>\$ 1,494,409</u> | | |
| Hangar | | | | | |
| Cost | \$ 2,138,350 | | \$ 2,138,350 | 2.17% | \$ 46,402 (not in pool) |
| A/D | (71,462) | (29,424) | (100,886) | | |
| Hangar NBV | <u>\$ 2,066,888</u> | | <u>\$ 2,037,464</u> | | |
| Total System Rate Base | <u>\$ 3,750,405</u> | | <u>\$ 3,531,873</u> | | |

| Allocation | 69.998% | | 20.695% | | 9.307% |
|----------------------------|----------------|---------------|---------------|---------------|---------------|
| ROR | WA - ELEC | ID - ELEC | WA - GAS | ID - GAS | OR - GAS |
| Allocation | 66.943% | 33.057% | 71.746% | 28.254% | |
| ROR Allowed | 7.117% | 7.050% | 7.117% | 7.050% | 7.171% |
| Plant Subtotal | 121,435 | 59,398 | 38,478 | 15,010 | 24,302 |
| Depreciation Expenses | 21,743 | 10,737 | 6,890 | 2,713 | 4,319 |
| Revenue Requirement | 175,458 | 85,925 | 55,596 | 21,713 | 35,081 |

373,773 MR-PR-1

Prep by: _____

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2022

| <i>Test Period Expense:</i> | Amount |
|--------------------------------------|--------------------|
| <i>Test Period Insurance Expense</i> | \$ (91,741) |

Allocated to Washington Electric

| | | | |
|---------|--------|-----------|-----------------|
| 0.70695 | Note 7 | | |
| 0.66943 | Note 4 | \$ | (43,417) |

Allocated to Washington Gas

| | | | |
|---------|--------|-----------|-----------------|
| 0.20228 | Note 7 | | |
| 0.71746 | Note 4 | \$ | (13,314) |

| <i>Electric</i> | | | |
|-----------------|----|-----------------------|-----|
| FERC 925 | \$ | (30,391.90) | 70% |
| FERC 924 | \$ | (13,025.10) | 30% |
| | | <u>\$ (43,417.00)</u> | |

**Calculation of Estimated 2022 D & O Premium Based on Renewal Date of 3/31/22
Includes Continuity Credit**

| Carrier | Actual 3/21 Premiums | 2021 Actual Premium Pro Rated for 1Q 2022 | 2021-22 | | Amount Allocated to AELP | Projected Increase/Decrease for 12 month policy beginning 3/31/22 | 2022 Premiums beginning 3/31/22 | 2022-23 | | AELP Allocated Amount | AELP Portion (3/31/22 to 12/31/22) | Utility Portion (3/31/22 to 12/31/22) | Utility 2022 Portion (3/31/22 to 12/31/22) | Avista Utility Combined 2022 premium | AELP Allocated Combined 2022 Amount | | |
|---|-------------------------|--|--------------|-------------------|--------------------------------|--|---------------------------------------|--------------|-------------------|-----------------------------|---|--|---|--|---|-------------|-------------|
| | | | Utility % | Utility Amount | | | | Utility % | Utility Amount | | | | | | | | |
| AEGIS (\$35M) | \$740,000 | \$185,000 | 94.0% | \$173,900 | \$11,100 | 4.7% | \$775,000 | 94.0% | 6.0% | \$46,500 | \$34,875 | \$728,500 | \$546,375 | \$720,275 | \$45,975 | | |
| AEGIS (\$35M) taxes | \$10,101 | \$2,525 | 94.0% | \$2,374 | \$152 | 20.9% | \$12,208 | 94.0% | 6.0% | \$732 | \$549 | \$11,475 | \$8,606 | \$10,980 | \$701 | | |
| AEGIS -Continuity Credit | -\$258,991 | -\$64,748 | 94.0% | -\$60,863 | -\$3,885 | -25.2% | -\$193,678 | 94.0% | 6.0% | -\$11,621 | -\$8,716 | -\$182,057 | -\$136,543 | -\$197,406 | -\$12,600 | | |
| AEGIS Loyalty Credit | | \$0 | | | | | -\$38,736 | 94.0% | 6.0% | -\$2,324 | -\$1,743 | -\$36,411 | -\$27,309 | -\$27,309 | -\$1,743 | | |
| EIM Credit 1 | | \$0 | 100.0% | \$0 | | | -\$46,976 | 100.0% | 0.0% | \$0 | \$0 | -\$46,976 | -\$35,232 | -\$35,232 | \$0 | | |
| EIM Credit 2 | \$0 | \$0 | 100.0% | \$0 | | | \$0 | 100.0% | 0.0% | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| EIM (\$30M xs \$35M) | \$317,145 | \$79,286 | 100.0% | \$79,286 | | 4.7% | \$332,145 | 100.0% | 0.0% | \$0 | \$0 | \$332,145 | \$249,109 | \$328,395 | \$0 | | |
| EIM (\$30M xs \$35M) taxes | \$6,660 | \$1,665 | 100.0% | \$1,665 | | 4.7% | \$6,975 | 100.0% | 0.0% | \$0 | \$0 | \$6,975 | \$5,231 | \$6,896 | \$0 | | |
| XL Specialty(\$10M xs \$65M) | \$0 | \$0 | 100.0% | \$0 | | #DIV/0! | \$0 | 100.0% | 0.0% | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Allianz (\$10M xs \$65M) new 3/31/21 | \$68,720 | \$17,180 | 100.0% | \$17,180 | | 4.7% | \$71,970 | 100.0% | 0.0% | \$0 | \$0 | \$71,970 | \$53,978 | \$71,158 | \$0 | | |
| Twin City(\$15M xs \$75M) | \$80,979 | \$20,245 | 100.0% | \$20,245 | | 4.7% | \$84,809 | 100.0% | 0.0% | \$0 | \$0 | \$84,809 | \$63,607 | \$83,852 | \$0 | | |
| Zurich(\$15M xs \$90M) | \$71,007 | \$17,752 | 100.0% | \$17,752 | | 4.7% | \$74,365 | 100.0% | 0.0% | \$0 | \$0 | \$74,365 | \$55,774 | \$73,525 | \$0 | | |
| Travelers (\$5M xs \$105M) | \$23,644 | \$5,911 | 100.0% | \$5,911 | | 4.7% | \$24,762 | 100.0% | 0.0% | \$0 | \$0 | \$24,762 | \$18,572 | \$24,483 | \$0 | | |
| XL Speciality (\$15M xs \$110) Side A/DIC | \$87,865 | \$21,966 | 100.0% | \$21,966 | | 0.0% | \$87,865 | 100.0% | 0.0% | \$0 | \$0 | \$87,865 | \$65,899 | \$87,865 | \$0 | | |
| HCC (\$15M xs \$125M) Side A/DIC | \$60,918 | \$15,230 | 100.0% | \$15,230 | | 0.0% | \$60,918 | 100.0% | 0.0% | \$0 | \$0 | \$60,918 | \$45,689 | \$60,918 | \$0 | | |
| | \$1,208,048 | | | \$294,645 | \$7,367 | | \$1,251,627 | | | | \$24,966 | \$1,218,340 | \$913,755 | \$1,208,400 | \$32,332 | \$1,240,733 | \$1,240,733 |

= paid/received
 = estimated to be received

\$1,208,400 \$32,332
2022 D & O Premium Total Allocated to Avista \$1,208,400

2022 Estimated D & O Premium Total Allocated to Avista

| | |
|-------------------------|-----------------|
| Summary: | |
| 2022 Total D&O Premiums | 1,240,733 |
| Less: 10% | (124,073) |
| 90% of D&O Premiums | 1,116,659 |
| Utility Expense | 1,208,400 |
| Difference - Adjustment | (91,741) |

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Restating Incentives |
|-------------|---|-------------------------|
| | Adjstment Number | 2.13 |
| | Workpaper Reference | G-RI |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | 53 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>53</u> |
| 25 | Total Gas Expense | <u>53</u> |
| 26 | OPERATING INCOME BEFORE FIT | (53) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (11) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (42)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

**2017-2022 Incentive Compensation by Employee Group
 Target and Incentive for Plan Year**

*excludes payroll tax

| Non-Executive | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| Target | \$ 8,907,284 | \$ 8,939,222 | \$ 9,560,785 | \$ 11,027,927 | \$ 11,636,327 | \$ 11,677,040 |
| Capital | \$ 3,024,646 | \$ 2,763,401 | \$ 1,915,430 | \$ 1,301,158 | \$ 4,674,952 | \$ 1,157,588 |
| Non-Operating | \$ 232,665 | \$ 227,419 | \$ 157,633 | \$ 107,081 | \$ 44,963 | \$ 85,885 |
| Operating | \$ 6,747,287 | \$ 6,703,034 | \$ 4,646,157 | \$ 3,156,150 | \$ 7,980,129 | \$ 9,089,662 |
| Other | \$ 1,628,655 | \$ 1,636,727 | \$ 1,134,485 | \$ 770,660 | \$ 568,140 | \$ 1,244,893 |
| Actual | \$ 11,633,253 | \$ 11,330,580 | \$ 7,853,706 | \$ 5,335,049 | \$ 13,268,184 | \$ 11,578,028 |
| | | | | | | |
| Executive | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Target | \$ 2,645,970 | \$ 2,786,099 | \$ 2,981,115 | \$ 2,486,258 | \$ 2,461,365 | \$ 2,461,365 |
| Operating | \$ 1,298,642 | \$ 1,246,174 | \$ 979,535 | \$ 497,252 | \$ 695,450 | \$ 482,532 |
| Non-Operating | \$ 1,111,307 | \$ 1,539,925 | \$ 2,861,870 | \$ 124,312 | \$ 2,042,921 | \$ 2,255,839 |
| Actual | \$ 2,409,949 | \$ 2,786,099 | \$ 3,841,405 | \$ 621,564 | \$ 2,738,371 | \$ 2,738,371 |
| | | | | | | |
| Total | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Total Target | \$ 11,553,254 | \$ 11,725,321 | \$ 12,541,900 | \$ 13,514,185 | \$ 14,097,692 | \$ 14,138,405 |
| Total Actual | \$ 14,043,202 | \$ 14,116,679 | \$ 11,695,111 | \$ 5,956,613 | \$ 16,006,555 | \$ 14,316,399 |

| Actual | | |
|-------------------------|---------------|-------------------|
| Six Year Average | 2022 Expense | O & M Adjustment |
| | | |
| 10% | \$ 2,533,970 | \$ 797,796 |
| 1% | \$ 129,811 | \$ 59,191 |
| 79% | \$ 6,304,634 | \$ 6,264,486 |
| 11% | \$ 1,116,811 | \$ 857,965 |
| | \$ 10,085,226 | \$ 7,979,438 |
| | | |
| Six Year Average | 2022 Expense | O & M Adjustment |
| | | |
| 18% | \$ 905,478 | \$ 581,270 |
| 82% | \$ 1,767,134 | \$ 2,717,437 |
| | \$ 2,672,613 | \$ 3,298,707 |
| | | |
| Total Adjustment | | \$ 364,356 |
| | | |
| WA Electric | 0.70695 | |
| (note 7, 4) | 0.66943 | \$ 172,433 |
| | | |
| WA Gas | 0.20228 | |
| (note 7, 4) | 0.71746 | \$ 52,878 |

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.

Notes: In Docekts UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.

On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting
 Data Updated Daily

Executive Officer Incentive Accrual

| Sum of Transaction Amount | | |
|----------------------------------|-------------------|---------------------|
| Project Number | 09905034 | 77705021 |
| FERC Number | 920000 | 417100 |
| Report Category | OPER | NONOP |
| Accounting Period | | |
| 202201 | \$ - | \$ - |
| 202202 | \$ 176,983 | \$ 168,134 |
| 202203 | \$ 88,890 | \$ 84,067 |
| 202204 | \$ 93,226 | \$ 84,067 |
| 202205 | \$ 91,766 | \$ 84,067 |
| 202206 | \$ (52,653) | \$ 11,061 |
| 202207 | \$ 66,369 | \$ 71,899 |
| 202208 | \$ 66,369 | \$ 71,899 |
| 202209 | \$ 122,979 | \$ 133,227 |
| 202210 | \$ (169,537) | \$ 78,714 |
| 202211 | \$ 48,439 | \$ 78,714 |
| 202212 | \$ 48,439 | \$ 1,851,587 |
| Grand Total | \$ 581,270 | \$ 2,717,437 |

\$ 3,298,707

(A-2)

Prep by: _____

Non-Executive

| | | CAP | NONOP | OPER | OTHER | TOTAL |
|--|-----------------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
| | | Transaction Amount | Transaction Amount | Transaction Amount | Transaction Amount | Transaction Amount |
| 202101 | 512 Incentive Loading-NU | 51,112 | 1,555 | 134,721 | 28,064 | 215,451 |
| | 514 Incentive Loading-Union | 10,871 | | 16,568 | 3,325 | 30,764 |
| 202102 | 512 Incentive Loading-NU | 120,440 | 8,559 | 469,181 | 154,183 | 752,363 |
| | 514 Incentive Loading-Union | 14,795 | | 24,992 | 10,875 | 50,662 |
| 202103 | 512 Incentive Loading-NU | 182,295 | 7,205 | 538,589 | 119,020 | 847,108 |
| | 514 Incentive Loading-Union | 18,077 | 12 | 25,629 | 8,071 | 51,790 |
| 202104 | 512 Incentive Loading-NU | 262,519 | 3,461 | 494,021 | 6,784 | 766,785 |
| | 514 Incentive Loading-Union | 48,683 | 2 | 25,129 | (16,391) | 57,422 |
| 202105 | 512 Incentive Loading-NU | 178,440 | 9,274 | 581,247 | 122,054 | 891,014 |
| | 514 Incentive Loading-Union | 22,357 | 3 | 24,257 | 5,640 | 52,257 |
| 202106 | 512 Incentive Loading-NU | 164,070 | 7,010 | 476,102 | 118,537 | 765,719 |
| | 514 Incentive Loading-Union | 19,329 | 37 | 22,781 | 5,583 | 47,730 |
| 202107 | 512 Incentive Loading-NU | 132,012 | 2,975 | 309,012 | 35,211 | 479,210 |
| | 514 Incentive Loading-Union | 16,145 | 4 | 15,122 | 1,101 | 32,372 |
| 202108 | 512 Incentive Loading-NU | 142,359 | 6,977 | 559,446 | 116,297 | 825,079 |
| | 514 Incentive Loading-Union | 16,676 | 19 | 22,129 | 6,586 | 45,410 |
| 202109 | 512 Incentive Loading-NU | 204,947 | 4,497 | 324,990 | 23,268 | 557,702 |
| | 514 Incentive Loading-Union | 24,019 | 241 | 19,243 | (3,421) | 40,081 |
| 202110 | 512 Incentive Loading-NU | 62,546 | 1,585 | 173,728 | 16,184 | 254,042 |
| | 514 Incentive Loading-Union | 8,616 | 1 | 7,485 | (315) | 15,788 |
| 202111 | 512 Incentive Loading-NU | 77,658 | 3,205 | 232,234 | 47,171 | 360,269 |
| | 514 Incentive Loading-Union | 8,562 | 15 | 10,636 | 2,617 | 21,831 |
| 202112 | 512 Incentive Loading-NU | 71,027 | 2,516 | 192,438 | 45,293 | 311,273 |
| | 514 Incentive Loading-Union | 6,866 | 38 | 10,030 | 2,228 | 19,161 |
| GL Only Adjustments Posted During the Year | | | | | | |
| GL Entry - CPC True Up (June 2022) | | (419,897) | | (629,845) | | (1,049,742) |
| GL Entry - New Execs True Up (September 2022) | | 103,237 | | 154,855 | | 258,092 |
| GL Entry - CPC True Up (October 2022) | | (802,294) | | (1,203,440) | | (2,005,734) |
| GL Entry - Year End True Up (December 2022) | | 52,329 | | 78,494 | | 130,823 |
| GL Entry - Discretionary Incentive (December 2022) | | | | 3,154,715 | | 3,154,715 |
| Total | | 797,796 | 59,191 | 6,264,486 | 857,965 | 7,979,438 (A-2) |
| | | 10% | 1% | 79% | 11% | |

Prep by: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Restate Debt Interest |
|-------------|---|-----------------------------|
| | Adjstment Number | 2.14 |
| | Workpaper Reference | G-DI |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | - |
| 4 | Total Gas Revenues | <u>-</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>-</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>-</u> |
| 25 | Total Gas Expense | <u>-</u> |
| 26 | OPERATING INCOME BEFORE FIT | - |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 79 |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (79)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | - |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

AVISTA UTILITIES
Restate Debt Interest
Washington - GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000's)

| Adjustment Description | Restate Debt Interest | | | Reconciliation |
|--|---------------------------|--------------------------|------------------|---|
| | 2.14 Adjustment ROO | All other Adjustments | Summary TOTAL | FIT Expense Line No. 27 Adjustments |
| 1.00 Per Results Report | 500,209 | | 500,209 | 79 |
| 1.01 Deferred FIT Rate Base | | (2,266) | (2,266) | 12 |
| 1.02 Deferred Debits and Credits | | - | - | - |
| 1.03 Working Capital | | (562) | (562) | 3 |
| 2.01 Eliminate B & O Taxes | | - | - | - |
| 2.02 Restate Property Tax | | - | - | - |
| 2.03 Uncollectible Expense | | - | - | - |
| 2.04 Regulatory Expense | | - | - | - |
| 2.05 Injuries & Damages | | - | - | - |
| 2.06 FIT / DFIT Expense | | - | - | - |
| 2.07 Office Space Charges to Non-Utility | | - | - | - |
| 2.08 Restate Excise Taxes | | - | - | - |
| 2.09 Net Gains & Losses | | - | - | - |
| 2.10 Weather Normalization / Gas Cost Adjust | | - | - | - |
| 2.11 Eliminate Adder Schedules | | - | - | - |
| 2.12 Misc. Restating Non-Util / Non- Recurring Expense | | - | - | - |
| 2.13 Restating Incentives Expense | | - | - | - |
| 2.14 Restate Debt Interest | | - | - | - |
| | 500,209 | (2,828) | 497,381 | 94 |
| Weighted Average Cost of Debt | 2.48% | 2.48% | | |
| Restated Debt Interest | 12,405 | (70) | 12,335 | 94 |
| Interest Per Results (G-FIT-12A) | 12,780 | | 12,780 | |
| Increase (Decrease) in Interest Expense | (375) | (70) | (445) | |
| FIT Rate | 21% | 21% | | |
| Increase (Decrease) in FIT | 79 | 15 | 94 | 94 |

| | |
|---|-------------------------|
| RESULTS OF OPERATIONS | Report ID: G-FIT-12A |
| FEDERAL INCOME TAXES--GAS | |
| For Twelve Months Ended December 31, 2022 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|--------------------|--|--------------|--------------|--------------|
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 407,805,643 | 283,666,823 | 124,138,820 |
| G-OPS | Operating & Maintenance Expense | 301,618,838 | 204,839,685 | 96,779,153 |
| G-OPS | Book Deprec/Amort and Reg Amortizations | 40,391,897 | 30,669,953 | 9,721,944 |
| G-OTX | Taxes Other than FIT | 24,073,064 | 20,709,745 | 3,363,319 |
| | Net Operating Income Before FIT | 41,721,844 | 27,447,440 | 14,274,404 |
| G-INT | Less: Interest Expense | 17,924,783 | 12,780,340 | 5,144,443 |
| G-OTX | Less: Idaho ITC Deferral & Amortization | 18 | 0 | 18 |
| G-SCM | Schedule M Adjustments | (39,315,058) | (26,928,713) | (12,386,345) |
| | Taxable Net Operating Income | (15,517,979) | (12,261,613) | (3,256,366) |
| | Tax Rate | 21.00% | 21.00% | 21.00% |
| | Federal Income Tax | (3,258,776) | (2,574,939) | (683,837) |
| G-DTE | Deferred FIT | 6,285,468 | 4,602,071 | 1,683,397 |
| G-DTE | Customer Tax Credit Amortization | (8,349,624) | (7,265,716) | (1,083,908) |
| 99 | 411400 Amortized Investment Tax Credit | 0 | 0 | 0 |
| | Total FIT/Deferred FIT & ITC | (5,322,932) | (5,238,584) | (84,348) |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

| | WA | ID | OR |
|----------------------|-------------------------|-------------------------|-------------------------|
| PER TREASURY: | | | |
| DEBT: | | | |
| LT Debt | 2,253,083,333.33 | 2,253,083,333.33 | 2,253,083,333.33 |
| ST Debt | 220,582,868.96 | - | - |
| Total Debt | <u>2,473,666,202.29</u> | <u>2,253,083,333.33</u> | <u>2,253,083,333.33</u> |
| EQUITY: | | | |
| Common Equity | 2,148,464,978.50 | 2,148,464,978.50 | 2,148,464,978.50 |
| Investment in Subs | - | - | - |
| Net Equity | <u>2,148,464,978.50</u> | <u>2,148,464,978.50</u> | <u>2,148,464,978.50</u> |
| DEBT COST: | | | |
| LT Debt Cost | 109,576,955.38 | 109,674,074.54 | 109,674,074.54 |
| ST Debt Cost | 4,905,508.13 | - | - |
| Total Debt Cost | <u>114,482,463.50</u> | <u>109,674,074.54</u> | <u>109,674,074.54</u> |
| Debt Cost % | <u>4.628%</u> | 4.868% | 4.868% |
| Debt % | 53.520% | 51.190% | 51.190% |
| Equity % | 46.480% | 48.810% | 48.810% |
| Total | <u>100.000%</u> | <u>100.000%</u> | <u>100.000%</u> |

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS
TWELVE MONTHS ENDED DECEMBER 31, 2022

Workpaper Ref. CF WA Gas

| | | |
|---------------------------------|----------------------|-----------------|
| Revenues | | 1.000000 |
| Expense: | | |
| Uncollectibles (1) | | 0.003550 |
| Commission Fees (2) | | 0.002000 |
| Washington Excise Tax (3) | | 0.038383 |
| Total Expense | | <u>0.043933</u> |
| Net Operating Income Before FIT | | 0.956067 |
| Federal Income Tax @ | 21.00% Shared Inputs | 0.200774 |
| REVENUE CONVERSION FACTOR | | <u>0.755293</u> |

NOTES:

(1) Calculation of Effective Uncollectible Rate:

| | | | |
|--|---------------|--------------------|-----------------|
| Net Write-Offs * | C-UE-1 | 787,770 | |
| Divided by: | | | |
| Sales to Ultimate Customers + Transport ** | Shared Inputs | <u>221,899,377</u> | |
| EFFECTIVE RATE | | | <u>0.003550</u> |

* From Uncollectible Adjustment Workpapers.

** From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2021 dated 04/16/2022

(3) Calculation of Effective Washington Excise Tax :

| | | | |
|-----------------------------|-----------------|----------|-----------------|
| Nominal Rate * | | 0.038520 | |
| Multiplied by | | | |
| Uncollectibles Factor: | | | |
| Revenue | 1.000000 | | |
| Less: Effective Uncoll Rate | <u>0.003550</u> | 0.996450 | |
| EFFECTIVE RATE | | | <u>0.038383</u> |

* From Combined Excise Tax Return.

Prep by: _____ 1st Review: _____