

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(855,931)	(648,861)	(207,070)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(855,931)</u>	<u>(648,861)</u>	<u>(207,070)</u>
G-APL	Gas Net Adjusted Rate Base	<u>753,631,485</u>	<u>542,655,531</u>	<u>210,975,954</u>
	<b>RATE OF RETURN</b>	<u><u>-0.114%</u></u>	<u><u>-0.120%</u></u>	<u><u>-0.098%</u></u>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended June 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers Percent	6-01-2023 thru 06-30-2023	270,885 <b>100.000%</b>	176,922 <b>65.313%</b>	93,963 <b>34.687%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2023 thru 06-30-2023	1,275,431 <b>100.000%</b>	988,290 <b>77.487%</b>	287,141 <b>22.513%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators		400.000%	286.983%	113.017%
		Percent		<b>100.000%</b>	<b>71.746%</b>	<b>28.254%</b>
6	Input	Actual Therms Purchased Percent	6-01-2023 thru 06-30-2023	7,938,047 <b>100.000%</b>	5,136,710 <b>64.710%</b>	2,801,337 <b>35.290%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2023

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2023

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended June 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>162,840,888</b>	<b>136,357,978</b>	<b>26,482,910</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.737%</b>	<b>16.263%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	<b>Total</b>		<b>90,744,295</b>	<b>75,116,084</b>	<b>15,628,211</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.778%</b>	<b>17.222%</b>	<b>0.000%</b>
	Number of Customers at		680,928	410,798	270,130	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.329%</b>	<b>39.671%</b>	<b>0.000%</b>
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.729%</b>	<b>18.271%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.573%</b>	<b>91.427%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 <b>100.000%</b>	Washington 207,305,518 <b>67.016%</b>	Idaho 102,031,124 <b>32.984%</b>	
11	Book Depreciation Percent	6-01-2023 thru 06-30-2023	2,650,494 <b>100.000%</b>	1,894,376 <b>71.473%</b>	756,118 <b>28.527%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2023 thru 06-30-2023	835,042,270 <b>100.000%</b>	594,346,096 <b>71.176%</b>	240,696,174 <b>28.824%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2023 thru 06-30-2023	95,477,821 <b>100.000%</b>	75,778,039 <b>79.367%</b>	19,699,782 <b>20.633%</b>	
14	Net Allocated Schedule M's - AMA Percent	6-01-2023 thru 06-30-2023	-2,692,500 <b>100.000%</b>	-1,911,096 <b>70.978%</b>	-781,404 <b>29.022%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	7,253,790	0	7,253,790	5,226,380	0	5,226,380	2,027,410	0	2,027,410
99 4812XX	Commercial - Firm & Interruptible	3,865,642	0	3,865,642	2,646,523	0	2,646,523	1,219,119	0	1,219,119
99 4813XX	Industrial-Firm	192,094	0	192,094	130,294	0	130,294	61,800	0	61,800
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	5,686	0	5,686	4,565	0	4,565	1,121	0	1,121
99 499XXX	Unbilled Revenue	(839,671)	0	(839,671)	(619,512)	0	(619,512)	(220,159)	0	(220,159)
	TOTAL SALES TO ULTIMATE CUSTOMERS	10,477,541	0	10,477,541	7,388,250	0	7,388,250	3,089,291	0	3,089,291
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	3,299,291	0	3,299,291	2,134,971	0	2,134,971	1,164,320	0	1,164,320
4 488000	Miscellaneous Service Revenues	606	0	606	210	0	210	396	0	396
99 4893XX	Transportation Revenues	442,517	0	442,517	367,208	0	367,208	75,309	0	75,309
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	2,305,168	36,663	2,341,831	1,742,237	26,304	1,768,541	562,931	10,359	573,290
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	6,047,582	36,663	6,084,245	4,244,626	26,304	4,270,930	1,802,956	10,359	1,813,315
	TOTAL GAS REVENUES	16,525,123	36,663	16,561,786	11,632,876	26,304	11,659,180	4,892,247	10,359	4,902,606
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	13,301,162	0	13,301,162	8,756,881	0	8,756,881	4,544,281	0	4,544,281
99 808XXX	Net Natural Gas Storage Transactions	(4,949,326)	0	(4,949,326)	(3,202,709)	0	(3,202,709)	(1,746,617)	0	(1,746,617)
99 811000	Gas Used for Products Extraction	(7,217)	0	(7,217)	(4,670)	0	(4,670)	(2,547)	0	(2,547)
10 813000	Other Gas Expenses	7,773	97,195	104,968	7,773	65,136	72,909	0	32,059	32,059
99 813010	Gas Technology Institute (GTI) Expenses	3,009	0	3,009	1,984	0	1,984	1,025	0	1,025
99 813100	CCA Emission Expense	2,550,348	0	2,550,348	2,550,348	0	2,550,348	0	0	0
99 407417	Regulatory Credits-CCA	(2,550,348)	0	(2,550,348)	(2,550,348)	0	(2,550,348)	0	0	0
	TOTAL PRODUCTION EXPENSES	8,355,401	97,195	8,452,596	5,559,259	65,136	5,624,395	2,796,142	32,059	2,828,201
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	34,742	34,742	0	23,781	23,781	0	10,961	10,961
1 837000	Other Equipment	0	253,847	253,847	0	173,758	173,758	0	80,089	80,089
	TOTAL UNDERGROUND STORAGE OPER EXP	0	288,589	288,589	0	197,539	197,539	0	91,050	91,050
G-DEPX	Depreciation Expense-Underground Storage	0	63,546	63,546	0	43,497	43,497	0	20,049	20,049
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	86,975	86,975	0	59,534	59,534	0	27,441	27,441
	TOTAL UNDERGROUND STORAGE EXPENSES	0	375,564	375,564	0	257,073	257,073	0	118,491	118,491

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	28,678	129,925	158,603	23,655	100,675	124,330	5,023	29,250	34,273
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	477,936	77,724	555,660	412,692	60,226	472,918	65,244	17,498	82,742
3	875000 Measuring & Reg Sta Exp-General	12,241	0	12,241	10,798	0	10,798	1,443	0	1,443
3	876000 Measuring & Reg Sta Exp-Industrial	682	0	682	689	0	689	(7)	0	(7)
3	877000 Measuring & Reg Sta Exp-City Gate	(48)	0	(48)	13	0	13	(61)	0	(61)
3	878000 Meter & House Regulator Expenses	53,820	0	53,820	30,019	0	30,019	23,801	0	23,801
3	879000 Customer Installation Expenses	145,464	7,252	152,716	95,847	5,619	101,466	49,617	1,633	51,250
3	880000 Other Expenses	128,703	47,501	176,204	88,858	36,807	125,665	39,845	10,694	50,539
3	881000 Rents	0	(596)	(596)	0	(462)	(462)	0	(134)	(134)
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	7,239	(1)	7,238	(1,084)	(1)	(1,085)	8,323	0	8,323
3	887000 Mains	128,656	0	128,656	97,905	0	97,905	30,751	0	30,751
3	889000 Measuring & Reg Sta Exp-General	19,972	(408)	19,564	20,790	(316)	20,474	(818)	(92)	(910)
3	890000 Measuring & Reg Sta Exp-Industrial	1,075	0	1,075	1,365	0	1,365	(290)	0	(290)
3	891000 Measuring & Reg Sta Exp-City Gate	(26,889)	(3)	(26,892)	3,754	(2)	3,752	(30,643)	(1)	(30,644)
3	892000 Services	160,251	0	160,251	109,534	0	109,534	50,717	0	50,717
3	893000 Meters & House Regulators	137,652	105,029	242,681	93,455	81,384	174,839	44,197	23,645	67,842
3	894000 Other Equipment	0	374	374	0	290	290	0	84	84
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,275,432</b>	<b>366,797</b>	<b>1,642,229</b>	<b>988,290</b>	<b>284,220</b>	<b>1,272,510</b>	<b>287,142</b>	<b>82,577</b>	<b>369,719</b>
G-DEPX	Depreciation Expense-Distribution	2,011,430	4,786	2,016,216	1,409,316	3,097	1,412,413	602,114	1,689	603,803
G-OTX	Taxes Other Than FIT	678,063	0	678,063	697,418	0	697,418	(19,355)	0	(19,355)
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>2,689,493</b>	<b>4,786</b>	<b>2,694,279</b>	<b>2,106,734</b>	<b>3,097</b>	<b>2,109,831</b>	<b>582,759</b>	<b>1,689</b>	<b>584,448</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>3,964,925</b>	<b>371,583</b>	<b>4,336,508</b>	<b>3,095,024</b>	<b>287,317</b>	<b>3,382,341</b>	<b>869,901</b>	<b>84,266</b>	<b>954,167</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:										
2	901000 Supervision	0	6,155	6,155	0	4,020	4,020	0	2,135	2,135
2	902000 Meter Reading Expenses	32,730	5,010	37,740	22,496	3,272	25,768	10,234	1,738	11,972
2	903XXX Customer Records & Collection Expenses	40,801	415,450	456,251	23,715	271,343	295,058	17,086	144,107	161,193
2	904000 Uncollectible Accounts	68,011	0	68,011	60,242	0	60,242	7,769	0	7,769
2	905000 Misc Customer Accounts	0	24,989	24,989	0	16,321	16,321	0	8,668	8,668
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>141,542</b>	<b>451,604</b>	<b>593,146</b>	<b>106,453</b>	<b>294,956</b>	<b>401,409</b>	<b>35,089</b>	<b>156,648</b>	<b>191,737</b>
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX Customer Assistance Expenses	400,972	8,643	409,615	301,287	5,645	306,932	99,685	2,998	102,683
2	909000 Advertising	2,153	11,512	13,665	2,244	7,519	9,763	(91)	3,993	3,902
2	910000 Misc Customer Service & Info Exp	0	6,152	6,152	0	4,018	4,018	0	2,134	2,134
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>403,125</b>	<b>26,307</b>	<b>429,432</b>	<b>303,531</b>	<b>17,182</b>	<b>320,713</b>	<b>99,594</b>	<b>9,125</b>	<b>108,719</b>
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	(11)	(11)	0	(7)	(7)	0	(4)	(4)
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>(11)</b>	<b>(11)</b>	<b>0</b>	<b>(7)</b>	<b>(7)</b>	<b>0</b>	<b>(4)</b>	<b>(4)</b>
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000 Salaries	33,494	645,849	679,343	9,801	463,371	473,172	23,693	182,478	206,171
4	921000 Office Supplies & Expenses	15	60,561	60,576	15	43,450	43,465	0	17,111	17,111
4	922000 Admin. Expenses Transferred - Credit	0	(1,861)	(1,861)	0	(1,335)	(1,335)	0	(526)	(526)
4	923000 Outside Services Employed	50,735	392,832	443,567	38,009	281,841	319,850	12,726	110,991	123,717
4	924000 Property Insurance Premium	0	50,084	50,084	0	35,933	35,933	0	14,151	14,151
4	925XXX Injuries and Damages	1,485	148,318	149,803	1,137	106,412	107,549	348	41,906	42,254
4	926XXX Employee Pensions and Benefits	162,473	702,800	865,273	114,134	504,231	618,365	48,339	198,569	246,908
4	928000 Regulatory Commission Expenses	102,469	23,617	126,086	77,213	16,944	94,157	25,256	6,673	31,929
4	930000 Miscellaneous General Expenses	4,906	48,757	53,663	4,441	34,981	39,422	465	13,776	14,241
4	931000 Rents	0	14,896	14,896	0	10,687	10,687	0	4,209	4,209
4	935000 Maintenance of General Plant	48,891	256,899	305,790	42,861	184,315	227,176	6,030	72,584	78,614
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>404,468</b>	<b>2,342,752</b>	<b>2,747,220</b>	<b>287,611</b>	<b>1,680,830</b>	<b>1,968,441</b>	<b>116,857</b>	<b>661,922</b>	<b>778,779</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	146,437	424,295	570,732	134,052	304,414	438,466	12,385	119,881	132,266
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,476	842,634	914,110	71,476	604,556	676,032	0	238,078	238,078
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	129,199	0	129,199	129,199	0	129,199	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	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	26,441	0	26,441	26,441	0	26,441	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	5,041	19,786	24,827	4,011	14,083	18,094	1,030	5,703	6,733
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
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	3,563	0	3,563	2,988	0	2,988	575	0	575
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(17,226)	0	(17,226)	(17,226)	0	(17,226)	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(768)	0	(768)	(768)	0	(768)	0	0	0
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	49,566	(11,868)	37,698	35,090	(8,515)	26,575	14,476	(3,353)	11,123
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	435,931	1,282,191	1,718,122	393,037	919,807	1,312,844	42,894	362,384	405,278
	TOTAL ADMIN & GENERAL EXPENSES	840,399	3,624,943	4,465,342	680,648	2,600,637	3,281,285	159,751	1,024,306	1,184,057
	TOTAL EXPENSES BEFORE FIT	13,705,392	4,947,185	18,652,577	9,744,915	3,522,294	13,267,209	3,960,477	1,424,891	5,385,368
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,090,791)			(1,608,029)			(482,762)
G-FIT	FEDERAL INCOME TAX			(1,240,856)			(934,470)			(306,386)
G-FIT	DEFERRED FEDERAL INCOME TAX			5,996			(24,698)			30,694
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(855,931)			(648,861)			(207,070)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.313%	34.687%
G-ALL 3	Direct Distribution Operating Expense	100.000%	77.487%	22.513%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	36,663	41,123	4,460	26,304	30,764	0	10,359	10,359
4	495028	Deferred Exchange Reservation	468,750	0	468,750	303,328	0	303,328	165,422	0	165,422
4	495100	Entitlement Penalties	7,483	0	7,483	6,313	0	6,313	1,170	0	1,170
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,751,212	0	1,751,212	1,387,098	0	1,387,098	364,114	0	364,114
4	495329	Amortization Res Decoupling Deferral	(75,493)	0	(75,493)	(88,337)	0	(88,337)	12,844	0	12,844
4	495338	Non-Res Decoupling Deferred Rev	213,550	0	213,550	189,268	0	189,268	24,282	0	24,282
4	495339	Amortization Non-Res Decoupling	(64,792)	0	(64,792)	(59,892)	0	(59,892)	(4,900)	0	(4,900)
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>2,305,170</b>	<b>36,663</b>	<b>2,341,833</b>	<b>1,742,238</b>	<b>26,304</b>	<b>1,768,542</b>	<b>562,932</b>	<b>10,359</b>	<b>573,291</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,055,727	0	9,055,727	5,860,016	0	5,860,016	3,195,711	0	3,195,711
1	804001	Pipeline Demand Costs	2,275,110	0	2,275,110	1,557,313	0	1,557,313	717,797	0	717,797
1	804002	Transport Variable Charges	30,986	0	30,986	21,210	0	21,210	9,776	0	9,776
6	804010	Gas Costs - Fixed Hedge	(57,587)	0	(57,587)	(37,265)	0	(37,265)	(20,322)	0	(20,322)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,869	0	26,869	17,387	0	17,387	9,482	0	9,482
6	804018	Merchandise Processing Fee	14,944	0	14,944	9,670	0	9,670	5,274	0	5,274
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	1,044,489	0	1,044,489	675,889	0	675,889	368,600	0	368,600
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	466,197	0	466,197	301,676	0	301,676	164,521	0	164,521
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	1,326,441	0	1,326,441	990,577	0	990,577	335,864	0	335,864
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(882,014)	0	(882,014)	(639,592)	0	(639,592)	(242,422)	0	(242,422)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>13,301,162</b>	<b>0</b>	<b>13,301,162</b>	<b>8,756,881</b>	<b>0</b>	<b>8,756,881</b>	<b>4,544,281</b>	<b>0</b>	<b>4,544,281</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	64.710%	35.290%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	8,721	8,643	17,364	4,842	5,645	10,487	3,879	2,998	6,877
99	908600	Public Purpose Tariff Rider Expense Offset	420,299	0	420,299	318,997	0	318,997	101,302	0	101,302
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(28,048)	0	(28,048)	(22,552)	0	(22,552)	(5,496)	0	(5,496)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			400,972	8,643	409,615	301,287	5,645	306,932	99,685	2,998	102,683

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.313%	34.687%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.77%	55.77%
2	Cost of Debt		4.699%	4.702%
	Total Cost of Debt		2.621%	2.622%
	Total Weighted Cost		2.621%	2.622%
G-APL	Net Rate Base	753,631,485	542,655,531	210,975,954
	Interest Deduction for FIT Calculation	19,754,791	14,223,001	5,531,790
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended June 30, 2023				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	16,561,786	11,659,180	4,902,606
G-OPS	Operating & Maintenance Expense	14,153,201	9,785,000	4,368,201
G-OPS	Book Deprec/Amort and Reg Amortizations	3,760,186	2,742,179	1,018,007
G-OTX	Taxes Other than FIT	739,190	740,030	(840)
	Net Operating Income Before FIT	(2,090,791)	(1,608,029)	(482,762)
G-INT	Less: Interest Expense	1,646,233	1,185,250	460,983
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	(2,171,420)	(1,656,580)	(514,840)
	Taxable Net Operating Income	(5,908,838)	(4,449,859)	(1,458,979)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,240,856)	(934,470)	(306,386)
G-DTE	Deferred FIT	312,793	251,770	61,023
G-DTE	Customer Tax Credit Amortization	(306,797)	(276,468)	(30,329)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,234,860)	(959,168)	(275,692)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-1A</b>
For Month Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,232,648	1,342,605	3,575,253	1,616,915	960,834	2,577,749	615,733	381,771	997,504
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	83,039	83,039	0	33,628	33,628
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(53,684)	(53,684)	0	(38,210)	(38,210)	0	(15,474)	(15,474)
99	997010	Deferred Gas Credit and Refunds	444,428	468,751	913,179	350,986	333,638	684,624	93,442	135,113	228,555
12	997016	Redemption Expense Amortization	0	1,881	1,881	0	1,339	1,339	0	542	542
99	997018	DSM Tariff Rider	(408,475)	0	(408,475)	(357,986)	0	(357,986)	(50,489)	0	(50,489)
12	997020	FAS87 Current Pension Accrual	0	(44,897)	(44,897)	0	(31,956)	(31,956)	0	(12,941)	(12,941)
12	997027	Customer Uncollectibles	(51,607)	(111,022)	(162,629)	(48,126)	(79,021)	(127,147)	(3,481)	(32,001)	(35,482)
99	997031	Decoupling Mechanism	(1,824,476)	0	(1,824,476)	(1,428,136)	0	(1,428,136)	(396,340)	0	(396,340)
12	997032	Interest Rate Swaps	0	105,329	105,329	0	74,969	74,969	0	30,360	30,360
12	997035	Leases	0	4,951	4,951	0	3,552	3,552	0	1,399	1,399
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,902)	(36,902)	0	(14,944)	(14,944)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,390,423)	(2,390,423)	0	(968,045)	(968,045)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(28,048)	0	(28,048)	(22,552)	0	(22,552)	(5,496)	0	(5,496)
12	997080	Book Transportation Depreciation	0	211,797	211,797	0	150,749	150,749	0	61,048	61,048
12	997081	Deferred Compensation	0	(1,323)	(1,323)	0	(942)	(942)	0	(381)	(381)
4	997082	Meal Disallowances	0	11,964	11,964	0	8,584	8,584	0	3,380	3,380
12	997083	Paid Time Off	0	61,063	61,063	0	43,462	43,462	0	17,601	17,601
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(875,000)	(875,000)	0	(622,790)	(622,790)	0	(252,210)	(252,210)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,464)	7,731	0	(3,889)	(3,889)	13,195	(1,575)	11,620
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	83,195	83,195	0	59,215	59,215	0	23,980	23,980
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,172	1,172	0	475	475
12	997122	Regulatory Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
12	997125	COVID-19	(17,226)	0	(17,226)	(17,226)	0	(17,226)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(161,822)	(161,822)	0	(115,178)	(115,178)	0	(46,644)	(46,644)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(320,292)	(320,292)	0	(129,708)	(129,708)
12	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,957	7,957	0	3,222	3,222
12	997140	Insurance Balancing	(768)	0	(768)	(768)	0	(768)	0	0	0
12	997141	CCA	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>521,077</b>	<b>(2,692,497)</b>	<b>(2,171,420)</b>	<b>(1,362,402)</b>	<b>(2,871,927)</b>	<b>(1,656,580)</b>	<b>266,564</b>	<b>(781,404)</b>	<b>(514,840)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.313%	34.687%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	64.710%	35.290%
G-ALL	11	Book Depreciation	100.000%	71.473%	28.527%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.176%	28.824%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	66,671	47,454	19,217
99	410100	Deferred Federal Income Tax Exp	287,539	223,931	63,608
		<b>SUBTOTAL</b>	<b>354,210</b>	<b>271,385</b>	<b>82,825</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(149,556)	(106,448)	(43,108)
99	411100	Deferred Federal Income Tax Exp	69,508	59,791	9,717
		<b>SUBTOTAL</b>	<b>(80,048)</b>	<b>(46,657)</b>	<b>(33,391)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		<b>SUBTOTAL</b>	<b>38,631</b>	<b>27,042</b>	<b>11,589</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>312,793</b>	<b>251,770</b>	<b>61,023</b>
99	411193	Customer Tax Credit Amortization	(306,797)	(276,468)	(30,329)
		<b>SUBTOTAL</b>	<b>(306,797)</b>	<b>(276,468)</b>	<b>(30,329)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.176%	28.824%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		TOTAL UNDERGROUND STORAGE TAX	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		DISTRIBUTION									
99	408110	State Excise Tax	319,562	0	319,562	319,562	0	319,562	0	0	0
99	408120	Municipal Occupation & License Tax	341,259	0	341,259	282,990	0	282,990	58,269	0	58,269
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	17,636	0	17,636	94,866	0	94,866	(77,230)	0	(77,230)
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	678,063	0	678,063	697,418	0	697,418	(19,355)	0	(19,355)
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	49,566	(11,868)	37,698	35,090	(8,515)	26,575	14,476	(3,353)	11,123
		TOTAL A&G TAX	49,566	(11,868)	37,698	35,090	(8,515)	26,575	14,476	(3,353)	11,123
		TOTAL TAXES OTHER THAN FIT	727,629	11,561	739,190	732,508	7,522	740,030	(4,879)	4,039	(840)

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended June 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,330,412	60,962,118	65,292,530	4,330,412	43,737,881	48,068,293	0	17,224,237	17,224,237
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,124,523</b>	<b>62,295,027</b>	<b>68,419,550</b>	<b>5,353,006</b>	<b>44,694,190</b>	<b>50,047,196</b>	<b>771,517</b>	<b>17,600,837</b>	<b>18,372,354</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
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	2,958,736	2,958,736	0	2,025,255	2,025,255	0	933,481	933,481
1	352XXX	Wells	0	23,579,880	23,579,880	0	16,140,428	16,140,428	0	7,439,452	7,439,452
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	15,474,508	15,474,508	0	10,592,301	10,592,301	0	4,882,207	4,882,207
1	355000	Measuring & Regulating Equipment	0	2,083,109	2,083,109	0	1,425,888	1,425,888	0	657,221	657,221
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,096,982	3,096,982	0	2,119,884	2,119,884	0	977,098	977,098
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>51,089,150</b>	<b>51,089,150</b>	<b>0</b>	<b>34,997,309</b>	<b>34,997,309</b>	<b>0</b>	<b>16,091,841</b>	<b>16,091,841</b>
<b>DISTRIBUTION PLANT:</b>											
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	703,186	0	703,186	520,135	0	520,135	183,051	0	183,051
6	375000	Structures & Improvements	1,588,748	0	1,588,748	939,253	0	939,253	649,495	0	649,495
6	376000	Mains	485,056,593	2,518,937	487,575,530	330,802,417	1,630,004	332,432,421	154,254,176	888,933	155,143,109
6	378000	Measuring & Reg Station Equip-General	7,552,857	0	7,552,857	4,857,519	0	4,857,519	2,695,338	0	2,695,338
6	379000	Measuring & Reg Station Equip-City Gate	6,844,506	0	6,844,506	1,953,226	0	1,953,226	4,891,280	0	4,891,280
6	380000	Services	345,910,684	0	345,910,684	237,367,776	0	237,367,776	108,542,908	0	108,542,908
6	381XXX	Meters	123,758,961	0	123,758,961	89,357,008	0	89,357,008	34,401,953	0	34,401,953
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	4,158,021	0	4,158,021	3,084,942	0	3,084,942	1,073,079	0	1,073,079
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>975,662,151</b>	<b>2,518,937</b>	<b>978,181,088</b>	<b>668,946,201</b>	<b>1,630,004</b>	<b>670,576,205</b>	<b>306,715,950</b>	<b>888,933</b>	<b>307,604,883</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,372,029	2,721,663	6,093,692	3,272,093	1,952,684	5,224,777	99,936	768,979	868,915
4	390XXX	Structures & Improvements	29,700,399	29,691,392	59,391,791	27,837,680	21,302,386	49,140,066	1,862,719	8,389,006	10,251,725
4	391XXX	Office Furniture & Equipment	1,476,787	15,169,607	16,646,394	1,474,529	10,883,586	12,358,115	2,258	4,286,021	4,288,279
4	392XXX	Transportation Equipment	14,178,544	5,569,707	19,748,251	10,530,236	3,996,042	14,526,278	3,648,308	1,573,665	5,221,973
4	393000	Stores Equipment	416,098	1,123,171	1,539,269	361,077	805,830	1,166,907	55,021	317,341	372,362
4	394000	Tools, Shop & Garage Equipment	3,191,208	7,926,383	11,117,591	2,588,905	5,686,863	8,275,768	602,303	2,239,520	2,841,823
4	395XXX	Laboratory Equipment	106,253	529,872	636,125	106,253	380,162	486,415	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,566,086	1,074,574	4,640,660	2,661,509	770,964	3,432,473	904,577	303,610	1,208,187
4	397XXX	Communications Equipment	4,784,855	21,261,789	26,046,644	3,649,284	15,254,483	18,903,767	1,135,571	6,007,306	7,142,877
4	398000	Miscellaneous Equipment	1,960	184,586	186,546	0	132,433	132,433	1,960	52,153	54,113
<b>TOTAL GENERAL PLANT</b>			<b>60,794,219</b>	<b>85,252,744</b>	<b>146,046,963</b>	<b>52,481,566</b>	<b>61,165,433</b>	<b>113,646,999</b>	<b>8,312,653</b>	<b>24,087,311</b>	<b>32,399,964</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended June 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,042,580,893	201,155,858	1,243,736,751	726,780,773	142,486,936	869,267,709	315,800,120	58,668,922	374,469,042
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,555,214)	(19,555,214)	0	(13,385,544)	(13,385,544)	0	(6,169,670)	(6,169,670)
G-ADEP		Distribution Plant	(298,625,226)	(2,049,825)	(300,675,051)	(194,065,250)	(1,326,442)	(195,391,692)	(104,559,976)	(723,383)	(105,283,359)
G-ADEP		General Plant	(20,191,935)	(30,377,207)	(50,569,142)	(16,074,529)	(21,794,431)	(37,868,960)	(4,117,406)	(8,582,776)	(12,700,182)
		TOTAL ACCUMULATED DEPRECIATION	(318,817,161)	(51,982,246)	(370,799,407)	(210,139,779)	(36,506,417)	(246,646,196)	(108,677,382)	(15,475,829)	(124,153,211)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(493,826)	(1,116,441)	(1,610,267)	(326,996)	(801,002)	(1,127,998)	(166,830)	(315,439)	(482,269)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,944,656)	(32,340,144)	(36,284,800)	(3,944,656)	(23,202,759)	(27,147,415)	0	(9,137,385)	(9,137,385)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,438,482)	(33,456,585)	(37,895,067)	(4,271,652)	(24,003,761)	(28,275,413)	(166,830)	(9,452,824)	(9,619,654)
		TOTAL ACCUMULATED DEPR/AMORT	(323,255,643)	(85,438,831)	(408,694,474)	(214,411,431)	(60,510,178)	(274,921,609)	(108,844,212)	(24,928,653)	(133,772,865)
		NET GAS UTILITY PLANT before DFIT	719,325,250	115,717,027	835,042,277	512,369,342	81,976,758	594,346,100	206,955,908	33,740,269	240,696,177
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,716,685)	(101,716,685)	0	(72,397,868)	(72,397,868)	0	(29,318,817)	(29,318,817)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,850,618)	(14,850,618)	0	(10,653,644)	(10,653,644)	0	(4,196,974)	(4,196,974)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,317,924)	(1,317,924)	0	(945,558)	(945,558)	0	(372,366)	(372,366)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(274,341)	(274,341)	0	(195,265)	(195,265)	0	(79,076)	(79,076)
		TOTAL ACCUMULATED DFIT	0	(118,161,055)	(118,161,055)	0	(84,193,402)	(84,193,402)	0	(33,967,653)	(33,967,653)
		NET GAS UTILITY PLANT	719,325,250	(2,444,028)	716,881,222	512,369,342	(2,216,644)	510,152,698	206,955,908	(227,384)	206,728,524

**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%	64.710%	35.290%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.176%	28.824%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	719,325,250	(2,444,028)	716,881,222	512,369,342	(2,216,644)	510,152,698	206,955,908	(227,384)	206,728,524
		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	1,445,195	2,143,355	3,588,550	923,748	1,537,771	2,461,519	521,447	605,584	1,127,031
4	182318	Accumulated Amortization - AFUDC	(313,623)	(883,133)	(1,196,756)	(232,225)	(633,608)	(865,833)	(81,398)	(249,525)	(330,923)
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	10,717,676	10,717,676	0	7,336,249	7,336,249	0	3,381,427	3,381,427
1	164115	Gas Inventory--Clay Basin	0	48,637	48,637	0	34,895	34,895	0	13,742	13,742
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,246,819	0	3,246,819	3,246,819	0	3,246,819	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,705,743	0	7,705,743	7,705,743	0	7,705,743	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,300,038)	0	(2,300,038)	(2,300,038)	0	(2,300,038)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(21,138,843)	0	(21,138,843)	(10,562,063)	0	(10,562,063)	(10,576,780)	0	(10,576,780)
99	190393	ADFIT-Customer Tax Credit	4,439,157	0	4,439,157	2,218,033	0	2,218,033	2,221,124	0	2,221,124
99	235199	Customer Deposits	(2,176)	0	(2,176)	(2,176)	0	(2,176)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	3,423,038	0	3,423,038	3,423,038	0	3,423,038	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(718,838)	0	(718,838)	(718,838)	0	(718,838)	0	0	0
C-WKC		Working Capital	23,206,230	0	23,206,230	16,602,572	0	16,602,572	6,603,658	0	6,603,658
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	18,992,664	17,757,599	36,750,263	20,304,613	12,198,220	32,502,833	(1,311,949)	5,559,379	4,247,430
		NET RATE BASE	738,317,914	15,313,571	753,631,485	532,673,955	9,981,576	542,655,531	205,643,959	5,331,995	210,975,954

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	352,654	352,654											
Steam (ED-ID)	363,820	363,820											
Steam (ED-WA)	934,778	934,778											
Hydro (ED-AN)	1,384,064	1,384,064											
Other (ED-AN)	917,910	917,910											
<b>Total Electric Production</b>	<b>3,953,226</b>	<b>3,953,226</b>											
<b>Electric Transmission</b>													
ED-AN	1,688,192	1,688,192											
ED-ID	23,056	23,056											
ED-WA	43,501	43,501											
<b>Total Electric Transmission</b>	<b>1,754,749</b>	<b>1,754,749</b>											
<b>Electric Distribution</b>													
ED-AN	7,148	7,148											
ED-ID	1,709,978	1,709,978											
ED-WA	3,315,211	3,315,211											
<b>Total Electric Distribution</b>	<b>5,032,337</b>	<b>5,032,337</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	63,546		63,546			63,546	63,546		43,497	43,497		20,049	20,049
GD-OR	10,777			10,777									
<b>Total Gas Underground Storage</b>	<b>74,323</b>		<b>63,546</b>	<b>10,777</b>		<b>63,546</b>	<b>63,546</b>		<b>43,497</b>	<b>43,497</b>		<b>20,049</b>	<b>20,049</b>
<b>Gas Distribution</b>													
6 GD-AN	4,786		4,786			4,786	4,786		3,097	3,097		1,689	1,689
GD-ID	602,114		602,114			602,114	602,114				602,114		602,114
GD-WA	1,409,316		1,409,316			1,409,316	1,409,316	1,409,316		1,409,316			
GD-OR	917,678			917,678									
<b>Total Gas Distribution</b>	<b>2,933,894</b>		<b>2,016,216</b>	<b>917,678</b>		<b>2,011,430</b>	<b>2,016,216</b>	<b>1,409,316</b>	<b>3,097</b>	<b>1,412,413</b>	<b>602,114</b>	<b>1,689</b>	<b>603,803</b>
<b>General Plant</b>													
ED-AN	235,966	235,966											
ED-ID	43,208	43,208											
ED-WA	117,361	117,361											
7,4 CD-AA	1,868,664	1,310,158	386,963	171,543		386,963	386,963		277,630	277,630		109,333	109,333
9,4 CD-AN	63,762	49,188	14,574			14,574	14,574		10,456	10,456		4,118	4,118
9 CD-ID	40,252	31,052	9,200			9,200	9,200				9,200		9,200
9 CD-WA	188,932	145,748	43,184			43,184	43,184	43,184		43,184			
8,4 GD-AA	29,514		20,375	9,139		20,375	20,375		14,618	14,618		5,757	5,757
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	673
GD-ID	3,185		3,185			3,185	3,185				3,185		3,185
GD-WA	90,868		90,868			90,868	90,868	90,868		90,868			
GD-OR	13,271			13,271									
<b>Total General Plant</b>	<b>2,697,366</b>	<b>1,932,681</b>	<b>570,732</b>	<b>193,953</b>		<b>146,437</b>	<b>424,295</b>	<b>570,732</b>	<b>134,052</b>	<b>304,414</b>	<b>438,466</b>	<b>12,385</b>	<b>119,881</b>
<b>Total Depreciation Expense</b>	<b>16,445,895</b>	<b>12,672,993</b>	<b>2,650,494</b>	<b>1,122,408</b>		<b>2,157,867</b>	<b>492,627</b>	<b>2,650,494</b>	<b>1,543,368</b>	<b>351,008</b>	<b>1,894,376</b>	<b>614,499</b>	<b>141,619</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6 Actual Therms Purchased	64.710%	35.290%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	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
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	76,533	76,533										
Misc Intangible Plt (303000)	ED-AN	21,933	21,933										
<b>Total Production/Transmission</b>		<b>98,466</b>	<b>98,466</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	9,156	9,156										
Misc Intangible Plt (303000)	ED-WA	489	489										
<b>Total Distribution</b>		<b>9,645</b>	<b>9,645</b>										
<b>General Plant - 303000</b>													
7,4	CD-AA	34,569	24,237	7,159	3,173								
9,4	CD-AN	811	626	185		7,159	7,159		5,136	5,136		2,023	2,023
	GD-ID	1,233		1,233		185	185		133	133		52	52
	GD-WA	2,072		2,072									
	GD-OR	551			551								
<b>Total General Plant - 303000</b>		<b>39,236</b>	<b>24,863</b>	<b>10,649</b>	<b>3,724</b>	<b>3,305</b>	<b>7,344</b>	<b>10,649</b>	<b>2,072</b>	<b>5,269</b>	<b>7,341</b>	<b>1,233</b>	<b>2,075</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	4,034,600	2,828,739	835,485	370,376								
9,4	CD-AN	10,007	7,720	2,287		835,485	835,485		599,427	599,427		236,058	236,058
9,4	CD-ID	0	0	0		2,287	2,287		1,641	1,641		646	646
9,4	CD-WA	312,709	241,233	71,476		0	0		0	0		0	0
	ED-AN	581,233	581,233			71,476	71,476		71,476	71,476			
	ED-ID	0	0										
	ED-WA	99,722	99,722										
8,4	GD-AA	7,043		4,862	2,181	4,862	4,862		3,488	3,488		1,374	1,374
4	GD-AN	0		0		0	0		0	0		0	0
	GD-OR	6,076			6,076								
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>5,051,390</b>	<b>3,758,647</b>	<b>914,110</b>	<b>378,633</b>	<b>71,476</b>	<b>842,634</b>	<b>914,110</b>	<b>71,476</b>	<b>604,556</b>	<b>676,032</b>	<b>0</b>	<b>238,078</b>
<b>Gas Underground Storage</b>													
1	GD-AN	0		0		0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0
4	ED-AN	35,203	35,203										
	GD-OR	0			0								
<b>Total General Plant- 390200, 396200</b>		<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>5,233,940</b>	<b>3,926,824</b>	<b>924,759</b>	<b>382,357</b>	<b>74,781</b>	<b>849,978</b>	<b>924,759</b>	<b>73,548</b>	<b>609,825</b>	<b>683,373</b>	<b>1,233</b>	<b>240,153</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(79,920,138)	(79,920,138)												
Steam (ED-ID)	(97,700,854)	(97,700,854)												
Steam (ED-WA)	(191,140,273)	(191,140,273)												
Hydro (ED-AN)	(196,410,081)	(196,410,081)												
Other (ED-AN)	(174,495,943)	(174,495,943)												
<b>Total Electric Production</b>	<b>(739,667,289)</b>	<b>(739,667,289)</b>												
<b>Electric Transmission</b>														
ED-AN	(250,182,002)	(250,182,002)												
ED-ID	(10,724,523)	(10,724,523)												
ED-WA	(16,959,924)	(16,959,924)												
<b>Total Electric Transmission</b>	<b>(277,866,449)</b>	<b>(277,866,449)</b>												
<b>Electric Distribution</b>														
ED-AN	(534,794)	(534,794)												
ED-ID	(286,043,299)	(286,043,299)												
ED-WA	(474,115,333)	(474,115,333)												
<b>Total Electric Distribution</b>	<b>(760,693,426)</b>	<b>(760,693,426)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(19,555,214)		(19,555,214)			(19,555,214)	(19,555,214)		(13,385,544)	(13,385,544)		(6,169,670)	(6,169,670)	
GD-OR	(1,702,251)			(1,702,251)										
<b>Total Gas Underground Storage</b>	<b>(21,257,465)</b>		<b>(19,555,214)</b>	<b>(1,702,251)</b>		<b>(19,555,214)</b>	<b>(19,555,214)</b>		<b>(13,385,544)</b>	<b>(13,385,544)</b>		<b>(6,169,670)</b>	<b>(6,169,670)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(2,049,825)		(2,049,825)			(2,049,825)	(2,049,825)		(1,326,442)	(1,326,442)		(723,383)	(723,383)	
GD-ID	(104,559,976)		(104,559,976)			(104,559,976)	(104,559,976)				(104,559,976)		(104,559,976)	
GD-WA	(194,065,250)		(194,065,250)			(194,065,250)	(194,065,250)		(194,065,250)	(194,065,250)				
GD-OR	(144,625,013)			(144,625,013)										
<b>Total Gas Distribution</b>	<b>(445,300,064)</b>		<b>(300,675,051)</b>	<b>(144,625,013)</b>		<b>(298,625,226)</b>	<b>(2,049,825)</b>	<b>(300,675,051)</b>	<b>(194,065,250)</b>	<b>(1,326,442)</b>	<b>(195,391,692)</b>	<b>(104,559,976)</b>	<b>(723,383)</b>	<b>(105,283,359)</b>
<b>General Plant</b>														
ED-AN	(37,250,048)	(37,250,048)												
ED-ID	(13,401,880)	(13,401,880)												
ED-WA	(27,568,743)	(27,568,743)												
7,4 CD-AA	(108,491,821)	(76,065,786)	(22,466,486)	(9,959,549)		(22,466,486)	(22,466,486)		(16,118,805)	(16,118,805)		(6,347,681)	(6,347,681)	
9,4 CD-AN	(9,017,772)	(6,956,580)	(2,061,192)			(2,061,192)	(2,061,192)		(1,478,823)	(1,478,823)		(582,369)	(582,369)	
9 CD-ID	(7,516,527)	(5,798,474)	(1,718,053)			(1,718,053)	(1,718,053)				(1,718,053)		(1,718,053)	
9 CD-WA	(12,650,501)	(9,758,976)	(2,891,525)			(2,891,525)	(2,891,525)	(2,891,525)		(2,891,525)				
8,4 GD-AA	(2,635,574)		(1,819,469)	(816,105)		(1,819,469)	(1,819,469)		(1,305,396)	(1,305,396)		(514,073)	(514,073)	
4 GD-AN	(4,030,060)		(4,030,060)			(4,030,060)	(4,030,060)		(2,891,407)	(2,891,407)		(1,138,653)	(1,138,653)	
GD-ID	(2,399,353)		(2,399,353)			(2,399,353)	(2,399,353)				(2,399,353)		(2,399,353)	
GD-WA	(13,183,004)		(13,183,004)			(13,183,004)	(13,183,004)		(13,183,004)	(13,183,004)				
GD-OR	(5,726,420)			(5,726,420)										
<b>Total General Plant</b>	<b>(243,871,703)</b>	<b>(176,800,487)</b>	<b>(50,569,142)</b>	<b>(16,502,074)</b>		<b>(20,191,935)</b>	<b>(30,377,207)</b>	<b>(50,569,142)</b>	<b>(16,074,529)</b>	<b>(21,794,431)</b>	<b>(37,868,960)</b>	<b>(4,117,406)</b>	<b>(8,582,776)</b>	<b>(12,700,182)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,488,656,396)</b>	<b>(1,955,027,651)</b>	<b>(370,799,407)</b>	<b>(162,829,338)</b>		<b>(318,817,161)</b>	<b>(51,982,246)</b>	<b>(370,799,407)</b>	<b>(210,139,779)</b>	<b>(36,506,417)</b>	<b>(246,646,196)</b>	<b>(108,677,382)</b>	<b>(15,475,829)</b>	<b>(124,153,211)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6 Actual Therms Purchased	64.710%	35.290%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended June 30, 2023
Average of Monthly Averages Basis

Report ID:
<b>G-AAMT-1A</b>

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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,072,688)	(16,072,688)											
Misc Intangible Plt (303000)	ED-AN	(2,939,399)	(2,939,399)											
<b>Total Production/Transmission</b>		<b>(19,012,087)</b>	<b>(19,012,087)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(443,685)	(443,685)											
Misc Intangible Plt (303000)	ED-WA	(68,826)	(68,826)											
<b>Total Distribution</b>		<b>(512,511)</b>	<b>(512,511)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,225,922)	(3,663,998)	(1,082,184)	(479,740)		(1,082,184)	(1,082,184)		(776,424)	(776,424)		(305,760)	(305,760)
9,4	CD-AN	(149,873)	(115,616)	(34,257)			(34,257)	(34,257)		(24,578)	(24,578)		(9,679)	(9,679)
	GD-ID	(166,830)		(166,830)			(166,830)	(166,830)				(166,830)		(166,830)
	GD-WA	(326,996)		(326,996)			(326,996)	(326,996)	(326,996)		(326,996)			
	GD-OR	(132,029)			(132,029)						(132,029)			
<b>Total General Plant - 303000</b>		<b>(6,001,650)</b>	<b>(3,779,614)</b>	<b>(1,610,267)</b>	<b>(611,769)</b>	<b>(493,826)</b>	<b>(1,116,441)</b>	<b>(1,610,267)</b>	<b>(326,996)</b>	<b>(801,002)</b>	<b>(1,127,998)</b>	<b>(166,830)</b>	<b>(315,439)</b>	<b>(482,269)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(154,750,614)	(108,498,751)	(32,045,757)	(14,206,106)		(32,045,757)	(32,045,757)		(22,991,548)	(22,991,548)		(9,054,209)	(9,054,209)
9,4	CD-AN	(448,306)	(345,836)	(102,470)			(102,470)	(102,470)		(73,518)	(73,518)		(28,952)	(28,952)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(17,257,979)	(13,313,323)	(3,944,656)			(3,944,656)	(3,944,656)	(3,944,656)		(3,944,656)		0	0
	ED-AN	(14,278,021)	(14,278,021)											
	ED-ID	0	0											
	ED-WA	(2,628,169)	(2,628,169)											
8,4	GD-AA	(278,000)		(191,917)	(86,083)		(191,917)	(191,917)		(137,693)	(137,693)		(54,224)	(54,224)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(44,351)			(44,351)									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(189,685,440)</b>	<b>(139,064,100)</b>	<b>(36,284,800)</b>	<b>(14,336,540)</b>	<b>(3,944,656)</b>	<b>(32,340,144)</b>	<b>(36,284,800)</b>	<b>(3,944,656)</b>	<b>(23,202,759)</b>	<b>(27,147,415)</b>	<b>0</b>	<b>(9,137,385)</b>	<b>(9,137,385)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(1,353,420)	(1,353,420)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0		0	0
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,353,420)</b>	<b>(1,353,420)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(216,565,108)</b>	<b>(163,721,732)</b>	<b>(37,895,067)</b>	<b>(14,948,309)</b>	<b>(4,438,482)</b>	<b>(33,456,585)</b>	<b>(37,895,067)</b>	<b>(4,271,652)</b>	<b>(24,003,761)</b>	<b>(28,275,413)</b>	<b>(166,830)</b>	<b>(9,452,824)</b>	<b>(9,619,654)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,027,848	0	0	8,432,965	8,432,965	0	0	2,490,727	2,490,727	0	1,104,156	1,104,156	
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0	
		TOTAL ACCOUNT	19,157,336	800,859	699,567	9,613,545	11,113,971	3,272,093	99,936	2,721,663	6,093,692	845,517	1,104,156	1,949,673	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,714,364	8,485,920	3,115,965	9,112,479	20,714,364	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0	
99		GD-OR / AS	4,293,549	0	0	0	0	0	0	0	0	4,293,549	0	4,293,549	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	131,292,603	0	0	92,051,870	92,051,870	0	0	27,188,072	27,188,072	0	12,052,661	12,052,661	
9		CD-WA / ID / AN	31,295,088	9,406,470	6,286,728	8,448,772	24,141,970	2,787,080	1,862,719	2,503,319	7,153,118	0	0	0	
		TOTAL ACCOUNT	212,646,204	17,892,390	9,402,693	109,613,121	136,908,204	27,837,680	1,862,719	29,691,391	59,391,790	4,293,549	12,052,661	16,346,210	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,720,678	1,314,148	7,798	2,398,732	3,720,678	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	233,123	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847	
7		CD-AA	72,331,713	0	0	50,713,211	50,713,211	0	0	14,978,451	14,978,451	0	6,640,051	6,640,051	
9		CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0	
		TOTAL ACCOUNT	82,230,199	5,503,928	15,420	53,359,451	58,878,799	1,474,529	2,258	15,169,606	16,646,393	12,109	6,692,898	6,705,007	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	62,217,806	26,462,534	11,962,124	23,793,148	62,217,806	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,432,689	0	0	0	0	10,069,926	3,402,968	2,959,795	16,432,689	0	0	0	
99		GD-OR / AS	4,772,082	0	0	0	0	0	0	0	0	4,772,082	0	4,772,082	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956	
9		CD-WA / ID / AN	7,333,827	1,553,558	828,028	3,275,948	5,657,534	460,310	245,340	970,643	1,676,293	0	0	0	
		TOTAL ACCOUNT	98,445,701	28,016,092	12,790,152	32,392,076	73,198,320	10,530,236	3,648,308	5,569,705	19,748,249	4,772,082	727,050	5,499,132	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,750,196	468,197	185,696	3,781,980	4,435,873	138,724	55,021	1,120,578	1,314,323	0	0	0	0
		TOTAL ACCOUNT	6,478,647	527,063	185,696	4,204,677	4,917,436	361,077	55,021	1,123,171	1,539,269	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,408,394	1,435,549	474,945	6,497,900	8,408,394	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,401,371	0	0	0	0	2,583,552	380,678	437,141	3,401,371	0	0	0	
99		GD-OR / AS	973,085	0	0	0	0	0	0	0	0	973,085	0	973,085	
8		GD-AA	5,763,850	0	0	0	0	0	0	3,979,074	3,979,074	0	1,784,776	1,784,776	
7		CD-AA	15,830,322	0	0	11,098,955	11,098,955	0	0	3,278,143	3,278,143	0	1,453,224	1,453,224	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,385,167	1,453,613	1,222,934	18,379,945	21,056,492	2,588,904	602,303	7,926,383	11,117,590	973,085	3,238,000	4,211,085	
	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	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,331,797	13,059,992	7,840,145	6,431,660	27,331,797	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,218,804	0	0	0	0	2,587,433	810,782	820,589	4,218,804	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>33,489,755</b>	<b>13,310,000</b>	<b>8,156,706</b>	<b>7,290,041</b>	<b>28,756,747</b>	<b>2,661,509</b>	<b>904,577</b>	<b>1,074,574</b>	<b>4,640,660</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	44,064,380	13,008,756	6,496,001	24,559,623	44,064,380	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	890,277	0	0	0	0	596,429	287,726	6,122	890,277	0	0	0	
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	98,274,641	0	0	68,902,316	68,902,316	0	0	20,350,713	20,350,713	0	9,021,612	9,021,612	
9		CD-WA / ID / AN	20,290,032	10,303,468	2,861,499	2,487,372	15,652,339	3,052,855	847,845	736,993	4,637,693	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>164,504,806</b>	<b>23,312,224</b>	<b>9,357,500</b>	<b>95,949,311</b>	<b>128,619,035</b>	<b>3,649,284</b>	<b>1,135,571</b>	<b>21,261,789</b>	<b>26,046,644</b>	<b>742,178</b>	<b>9,096,949</b>	<b>9,839,127</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	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	889	0	0	0	0	0	0	614	614	0	275	275	
7		CD-AA	878,784	0	0	616,133	616,133	0	0	181,979	181,979	0	80,672	80,672	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,205,546</b>	<b>0</b>	<b>13,460</b>	<b>915,500</b>	<b>928,960</b>	<b>0</b>	<b>1,960</b>	<b>184,587</b>	<b>186,547</b>	<b>9,092</b>	<b>80,947</b>	<b>90,039</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>659,669,918</b>	<b>91,213,376</b>	<b>41,859,919</b>	<b>335,582,856</b>	<b>468,656,151</b>	<b>52,481,565</b>	<b>8,312,653</b>	<b>85,252,741</b>	<b>146,046,959</b>	<b>11,730,824</b>	<b>33,235,984</b>	<b>44,966,808</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,477,486	4,173,627	0	23,303,859	27,477,486	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	363,014	0	0	0	0	0	0	0	0	363,014	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	121,318,519	0	0	85,058,840	85,058,840	0	0	25,122,639	25,122,639	0	11,137,040	
9		CD-WA / ID / AN	962,031	279,443	0	462,697	742,140	82,797	0	137,094	219,891	0	0	
		<b>TOTAL ACCOUNT</b>	<b>150,541,448</b>	<b>4,453,070</b>	<b>0</b>	<b>108,825,396</b>	<b>113,278,466</b>	<b>82,797</b>	<b>0</b>	<b>25,549,955</b>	<b>25,632,752</b>	<b>363,014</b>	<b>11,267,216</b>	<b>11,630,230</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,735,065	0	0	3,735,065	3,735,065	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	27,026,947	0	0	18,949,133	18,949,133	0	0	5,596,740	5,596,740	0	2,481,074	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,762,012</b>	<b>0</b>	<b>0</b>	<b>22,684,198</b>	<b>22,684,198</b>	<b>0</b>	<b>0</b>	<b>5,596,740</b>	<b>5,596,740</b>	<b>0</b>	<b>2,481,074</b>	<b>2,481,074</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,115,342</b>	<b>0</b>	<b>58,365</b>	<b>16,173,707</b>	<b>4,247,615</b>	<b>0</b>	<b>17,238</b>	<b>4,264,853</b>	<b>0</b>	<b>7,642</b>	<b>7,642</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	343,693	0	0	343,693	343,693	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	16,543,616	0	0	11,599,060	11,599,060	0	0	3,425,852	3,425,852	0	1,518,704	1,518,704
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,887,309</b>	<b>0</b>	<b>0</b>	<b>11,942,753</b>	<b>11,942,753</b>	<b>0</b>	<b>0</b>	<b>3,425,852</b>	<b>3,425,852</b>	<b>0</b>	<b>1,518,704</b>	<b>1,518,704</b>
	<b>TOTAL</b>		<b>374,591,087</b>	<b>20,888,128</b>	<b>0</b>	<b>256,957,547</b>	<b>277,845,675</b>	<b>5,353,006</b>	<b>771,517</b>	<b>62,295,026</b>	<b>68,419,549</b>	<b>788,965</b>	<b>27,536,898</b>	<b>28,325,863</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(70,799,005)	(49,638,598)	(14,661,058)	(6,499,349)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,364,324)	(4,462,155)	(1,317,924)	(584,245)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(77,999,843)	(54,745,559)	(16,170,030)	(7,084,254)

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON WORKING CAPITAL**  
 For Month Ended June 30, 2023  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,640,871	6,640,871	0	0	0	0	6,640,871
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	132	132	0	0	0	0	132
7/4	154550 Supply Chain Average Cost Variance	0	0	(123)	(123)	0	0	0	0	(123)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	118,148,129	54,190,234	0	172,338,363	101,545,557	47,586,576	16,602,572	6,603,658	0
<b>TOTAL</b>		<b>118,148,129</b>	<b>54,190,234</b>	<b>6,640,879</b>	<b>178,979,242</b>	<b>101,545,557</b>	<b>47,586,576</b>	<b>16,602,572</b>	<b>6,603,658</b>	<b>6,640,879</b>

ALLOCATION RATIOS:

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

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

Idaho  
 Electric  
 33.057%

Idaho Gas  
 28.254%

Oregon Gas  
 100.000%