

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	50,276,757	36,079,894	14,196,863
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>50,276,757</u>	<u>36,079,894</u>	<u>14,196,863</u>
G-APL	Gas Net Adjusted Rate Base	<u>760,360,514</u>	<u>545,847,541</u>	<u>214,512,973</u>
	RATE OF RETURN	<u>6.612%</u>	<u>6.610%</u>	<u>6.618%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	7-01-2023 thru 07-31-2023	271,142 100.000%	177,103 65.317%	94,039 34.683%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2022 thru 07-31-2023	13,959,600 100.000%	9,904,075 70.948%	4,055,525 29.052%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators		400.000%	286.983%	113.017%
		Percent		100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	08-01-2022 thru 07-31-2023	309,789,390 100.000%	207,606,428 67.015%	102,182,962 32.985%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642	Washington 207,305,518	Idaho 102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	08-01-2022 thru 07-31-2023	31,079,246	22,222,239	8,857,007	
			100.000%	71.502%	28.498%	
12	Net Gas Plant (before ADFIT) Percent	7-01-2023 thru 07-31-2023	840,044,860	596,431,024	243,613,836	
			100.000%	71.000%	29.000%	
13	G-PLT Net Gas General Plant Percent	7-01-2023 thru 07-31-2023	95,556,870	75,727,743	19,829,127	
			100.000%	79.249%	20.751%	
14	Net Allocated Schedule M's Percent	08-01-2022 thru 07-31-2023	-30,046,726	-21,245,315	-8,801,411	
			100.000%	70.708%	29.292%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	231,988,631	0	231,988,631	161,327,087	0	161,327,087	70,661,544	0	70,661,544
99 4812XX	Commercial - Firm & Interruptible	117,126,690	0	117,126,690	83,423,786	0	83,423,786	33,702,904	0	33,702,904
99 4813XX	Industrial-Firm	4,193,738	0	4,193,738	2,480,814	0	2,480,814	1,712,924	0	1,712,924
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	481,484	0	481,484	435,577	0	435,577	45,907	0	45,907
99 499XXX	Unbilled Revenue	417,315	0	417,315	160,671	0	160,671	256,644	0	256,644
	TOTAL SALES TO ULTIMATE CUSTOMERS	354,207,858	0	354,207,858	247,827,935	0	247,827,935	106,379,923	0	106,379,923
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	55,065,501	0	55,065,501	36,190,924	0	36,190,924	18,874,577	0	18,874,577
4 488000	Miscellaneous Service Revenues	8,481	0	8,481	3,045	0	3,045	5,436	0	5,436
99 4893XX	Transportation Revenues	5,710,503	0	5,710,503	5,137,959	0	5,137,959	572,544	0	572,544
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	1,129,362	367,127	1,496,489	(409,794)	263,399	(146,395)	1,539,156	103,728	1,642,884
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	61,913,847	367,127	62,280,974	40,922,134	263,399	41,185,533	20,991,713	103,728	21,095,441
	TOTAL GAS REVENUES	416,121,705	367,127	416,488,832	288,750,069	263,399	289,013,468	127,371,636	103,728	127,475,364
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	202,473,351	0	202,473,351	133,564,974	0	133,564,974	68,908,377	0	68,908,377
99 808XXX	Net Natural Gas Storage Transactions	23,143,859	0	23,143,859	15,715,483	0	15,715,483	7,428,376	0	7,428,376
99 811000	Gas Used for Products Extraction	(487,063)	0	(487,063)	(321,767)	0	(321,767)	(165,296)	0	(165,296)
10 813000	Other Gas Expenses	88,750	1,027,287	1,116,037	88,750	688,447	777,197	0	338,840	338,840
99 813010	Gas Technology Institute (GTI) Expenses	128,266	0	128,266	88,598	0	88,598	39,668	0	39,668
99 813100	CCA Emission Expense	35,018,397	0	35,018,397	35,018,397	0	35,018,397	0	0	0
99 407417	Regulatory Credits-CCA	(35,018,397)	0	(35,018,397)	(35,018,397)	0	(35,018,397)	0	0	0
	TOTAL PRODUCTION EXPENSES	225,347,163	1,027,287	226,374,450	149,136,038	688,447	149,824,485	76,211,125	338,840	76,549,965
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	796,635	796,635	0	545,297	545,297	0	251,338	251,338
1 837000	Other Equipment	0	1,841,186	1,841,186	0	1,260,292	1,260,292	0	580,894	580,894
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,637,821	2,637,821	0	1,805,589	1,805,589	0	832,232	832,232
G-DEPX	Depreciation Expense-Underground Storage	0	750,559	750,559	0	513,758	513,758	0	236,801	236,801
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	227,061	227,061	0	155,423	155,423	0	71,638	71,638
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	977,620	977,620	0	669,181	669,181	0	308,439	308,439
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,615,441	3,615,441	0	2,474,770	2,474,770	0	1,140,671	1,140,671

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	401,266	1,778,469	2,179,735	340,714	1,261,788	1,602,502	60,552	516,681	577,233
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,821,298	976,083	4,797,381	2,610,403	692,511	3,302,914	1,210,895	283,572	1,494,467
3	875000 Measuring & Reg Sta Exp-General	149,820	0	149,820	94,309	0	94,309	55,511	0	55,511
3	876000 Measuring & Reg Sta Exp-Industrial	18,296	0	18,296	4,841	0	4,841	13,455	0	13,455
3	877000 Measuring & Reg Sta Exp-City Gate	90,097	0	90,097	59,115	0	59,115	30,982	0	30,982
3	878000 Meter & House Regulator Expenses	613,384	79	613,463	374,551	56	374,607	238,833	23	238,856
3	879000 Customer Installation Expenses	2,112,947	93,931	2,206,878	1,368,276	66,642	1,434,918	744,671	27,289	771,960
3	880000 Other Expenses	2,006,177	645,829	2,652,006	1,629,709	458,203	2,087,912	376,468	187,626	564,094
3	881000 Rents	0	(1,429)	(1,429)	0	(1,014)	(1,014)	0	(415)	(415)
	MAINTENANCE									
3	885000 Supervision & Engineering	30,443	0	30,443	13,702	0	13,702	16,741	0	16,741
3	887000 Mains	1,242,586	0	1,242,586	1,031,138	0	1,031,138	211,448	0	211,448
3	889000 Measuring & Reg Sta Exp-General	243,060	26,649	269,709	190,772	18,907	209,679	52,288	7,742	60,030
3	890000 Measuring & Reg Sta Exp-Industrial	14,373	802	15,175	7,026	569	7,595	7,347	233	7,580
3	891000 Measuring & Reg Sta Exp-City Gate	192,537	6,619	199,156	70,541	4,696	75,237	121,996	1,923	123,919
3	892000 Services	1,523,823	0	1,523,823	1,075,091	0	1,075,091	448,732	0	448,732
3	893000 Meters & House Regulators	1,499,492	735,895	2,235,387	1,033,887	522,103	1,555,990	465,605	213,792	679,397
3	894000 Other Equipment	0	229,830	229,830	0	163,060	163,060	0	66,770	66,770
	TOTAL DISTRIBUTION OPERATING EXP	13,959,599	4,492,757	18,452,356	9,904,075	3,187,521	13,091,596	4,055,524	1,305,236	5,360,760
G-DEPX	Depreciation Expense-Distribution	23,554,094	57,432	23,611,526	16,503,976	38,488	16,542,464	7,050,118	18,944	7,069,062
G-OTX	Taxes Other Than FIT	23,905,897	0	23,905,897	21,185,256	0	21,185,256	2,720,641	0	2,720,641
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	47,459,991	57,432	47,517,423	37,689,232	38,488	37,727,720	9,770,759	18,944	9,789,703
	TOTAL DISTRIBUTION EXPENSES	61,419,590	4,550,189	65,969,779	47,593,307	3,226,009	50,819,316	13,826,283	1,324,180	15,150,463

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	91,693	91,693	0	59,891	59,891	0	31,802	31,802
2	902000	Meter Reading Expenses	389,363	94,462	483,825	276,657	61,700	338,357	112,706	32,762	145,468
2	903XXX	Customer Records & Collection Expenses	567,789	4,879,919	5,447,708	302,516	3,187,417	3,489,933	265,273	1,692,502	1,957,775
2	904000	Uncollectible Accounts	188,799	0	188,799	43,879	0	43,879	144,920	0	144,920
2	905000	Misc Customer Accounts	0	206,588	206,588	0	134,937	134,937	0	71,651	71,651
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,145,951	5,272,662	6,418,613	623,052	3,443,945	4,066,997	522,899	1,828,717	2,351,616
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	17,612,161	96,759	17,708,920	13,627,396	63,200	13,690,596	3,984,765	33,559	4,018,324
2	909000	Advertising	47,380	508,418	555,798	32,655	332,083	364,738	14,725	176,335	191,060
2	910000	Misc Customer Service & Info Exp	0	159,239	159,239	0	104,010	104,010	0	55,229	55,229
		TOTAL CUSTOMER SERVICE & INFO EXP	17,659,541	764,416	18,423,957	13,660,051	499,293	14,159,344	3,999,490	265,123	4,264,613
		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	426	426	0	278	278	0	148	148
		TOTAL SALES EXPENSES	0	426	426	0	278	278	0	148	148
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	256,383	8,700,863	8,957,246	126,671	6,242,521	6,369,192	129,712	2,458,342	2,588,054
4	921000	Office Supplies & Expenses	102	1,189,420	1,189,522	89	853,361	853,450	13	336,059	336,072
4	922000	Admin. Expenses Transferred - Credit	0	(18,915)	(18,915)	0	(13,571)	(13,571)	0	(5,344)	(5,344)
4	923000	Outside Services Employed	297,240	4,097,731	4,394,971	249,846	2,939,958	3,189,804	47,394	1,157,773	1,205,167
4	924000	Property Insurance Premium	0	626,965	626,965	0	449,822	449,822	0	177,143	177,143
4	925XXX	Injuries and Damages	17,341	1,812,950	1,830,291	12,852	1,300,719	1,313,571	4,489	512,231	516,720
4	926XXX	Employee Pensions and Benefits	4,273,495	5,430,632	9,704,127	3,117,899	3,896,261	7,014,160	1,155,596	1,534,371	2,689,967
4	928000	Regulatory Commission Expenses	1,027,738	247,961	1,275,699	769,992	177,902	947,894	257,746	70,059	327,805
4	930000	Miscellaneous General Expenses	35,223	1,730,991	1,766,214	26,047	1,241,917	1,267,964	9,176	489,074	498,250
4	931000	Rents	0	143,944	143,944	0	103,274	103,274	0	40,670	40,670
4	935000	Maintenance of General Plant	830,791	3,227,136	4,057,927	716,537	2,315,341	3,031,878	114,254	911,795	1,026,049
		TOTAL ADMIN & GEN OPERATING EXP	6,738,313	27,189,678	33,927,991	5,019,933	19,507,505	24,527,438	1,718,380	7,682,173	9,400,553

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,755,956	4,961,206	6,717,162	1,606,551	3,559,468	5,166,019	149,405	1,401,738	1,551,143
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	852,815	9,465,991	10,318,806	852,815	6,791,470	7,644,285	0	2,674,521	2,674,521
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(35,695)	0	(35,695)	(35,695)	0	(35,695)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	1,988,580	0	1,988,580	1,988,580	0	1,988,580	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	831,481	0	831,481	831,481	0	831,481	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	334,531	0	334,531	334,531	0	334,531	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	59,915	226,741	286,656	47,768	160,986	208,754	12,147	65,755	77,902
99 407314	Regulatory Debit - FISERVE Amortization	158,334	0	158,334	0	0	0	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381	Voluntary RNG Revenue Offset	57,287	0	57,287	51,300	0	51,300	5,987	0	5,987
99 407407	Reg. Credits-Amortization Depreciation Benefit	(885)	0	(885)	0	0	0	(885)	0	(885)
99 407419	Amortization AFUDC Equity Tax Credit	(99,418)	0	(99,418)	(39,098)	0	(39,098)	(60,320)	0	(60,320)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(325,120)	0	(325,120)	(325,120)	0	(325,120)	0	0	0
99 407447	Regulatory Deferral - COVID-19	275,542	0	275,542	275,542	0	275,542	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	(2,392,484)	0	(2,392,484)	(1,731,369)	0	(1,731,369)	(661,115)	0	(661,115)
99 407459	Insurance Balancing	9,443	0	9,443	9,443	0	9,443	0	0	0
99 407493	Amortization Remand Residual	(39,678)	0	(39,678)	(39,678)	0	(39,678)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	604,061	985,686	1,589,747	438,236	707,190	1,145,426	165,825	278,496	444,321
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,036,694	15,727,750	19,764,444	4,252,521	11,282,341	15,534,862	(215,827)	4,445,409	4,229,582
	TOTAL ADMIN & GENERAL EXPENSES	10,775,007	42,917,428	53,692,435	9,272,454	30,789,846	40,062,300	1,502,553	12,127,582	13,630,135
	TOTAL EXPENSES BEFORE FIT	316,347,252	58,147,849	374,495,101	220,284,902	41,122,588	261,407,490	96,062,350	17,025,261	113,087,611
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,993,731			27,605,978			14,387,753
G-FIT	FEDERAL INCOME TAX			(4,977,384)			(4,209,493)			(767,891)
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,305,642)			(4,264,423)			958,781
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			50,276,757			36,079,894			14,196,863

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.317%	34.683%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.948%	29.052%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL 10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	76,008	367,127	443,135	76,008	263,399	339,407	0	103,728	103,728
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,721,641	0	3,721,641	1,903,359	0	1,903,359
4	495100	Entitlement Penalties	20,461	0	20,461	6,640	0	6,640	13,821	0	13,821
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	715,819	0	715,819	1,521,367	0	1,521,367	(805,548)	0	(805,548)
4	495329	Amortization Res Decoupling Deferral	(4,257,138)	0	(4,257,138)	(4,946,463)	0	(4,946,463)	689,325	0	689,325
4	495338	Non-Res Decoupling Deferred Rev	664,689	0	664,689	859,439	0	859,439	(194,750)	0	(194,750)
4	495339	Amortization Non-Res Decoupling	(1,715,477)	0	(1,715,477)	(1,648,425)	0	(1,648,425)	(67,052)	0	(67,052)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	1,129,362	367,127	1,496,489	(409,793)	263,399	(146,394)	1,539,155	103,728	1,642,883

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	262,532,481	0	262,532,481	176,464,672	0	176,464,672	86,067,809	0	86,067,809
1	804001	Pipeline Demand Costs	20,608,623	0	20,608,623	14,098,488	0	14,098,488	6,510,135	0	6,510,135
1	804002	Transport Variable Charges	384,360	0	384,360	263,038	0	263,038	121,322	0	121,322
6	804010	Gas Costs - Fixed Hedge	41,284	0	41,284	24,310	0	24,310	16,974	0	16,974
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	433,446	0	433,446	287,353	0	287,353	146,093	0	146,093
6	804018	Merchandise Processing Fee	155,223	0	155,223	102,357	0	102,357	52,866	0	52,866
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(39,658,215)	0	(39,658,215)	(26,776,306)	0	(26,776,306)	(12,881,909)	0	(12,881,909)
6	804700	Gas Costs - Offsystem Bookout	1,858,597	0	1,858,597	1,234,296	0	1,234,296	624,301	0	624,301
6	804711	Gas Costs - Offsystem Bookout Offset	(1,858,597)	0	(1,858,597)	(1,234,296)	0	(1,234,296)	(624,301)	0	(624,301)
6	804730	Gas Costs - Intracompany LDC Gas	6,025,709	0	6,025,709	4,014,264	0	4,014,264	2,011,445	0	2,011,445
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	30,229,553	0	30,229,553	18,572,541	0	18,572,541	11,657,012	0	11,657,012
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(78,279,113)	0	(78,279,113)	(53,485,743)	0	(53,485,743)	(24,793,370)	0	(24,793,370)
		TOTAL PURCHASED GAS COSTS	202,473,351	0	202,473,351	133,564,974	0	133,564,974	68,908,377	0	68,908,377

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.015%	32.985%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	141,285	96,759	238,044	89,218	63,200	152,418	52,067	33,559	85,626
99	908600	Public Purpose Tariff Rider Expense Offset	17,286,582	0	17,286,582	13,373,831	0	13,373,831	3,912,751	0	3,912,751
99	908610	Limited Income Tax Refund Program	139,431	0	139,431	139,431	0	139,431	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	44,863	0	44,863	24,916	0	24,916	19,947	0	19,947
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	17,612,161	96,759	17,708,920	13,627,396	63,200	13,690,596	3,984,765	33,559	4,018,324

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.317%	34.683%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.87%	55.87%
2	Cost of Debt		4.746%	4.750%
	Total Cost of Debt		2.652%	2.654%
	Total Weighted Cost		2.652%	2.654%
G-APL	Net Rate Base	760,360,514	545,847,541	214,512,973
	Interest Deduction for FIT Calculation	20,169,051	14,475,877	5,693,174
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	416,488,832	289,013,468	127,475,364
G-OPS	Operating & Maintenance Expense	306,235,614	207,475,727	98,759,887
G-OPS	Book Deprec/Amort and Reg Amortizations	42,536,782	31,445,658	11,091,124
G-OTX	Taxes Other than FIT	25,722,705	22,486,105	3,236,600
	Net Operating Income Before FIT	41,993,731	27,605,978	14,387,753
G-INT	Less: Interest Expense	20,169,051	14,475,877	5,693,174
G-OTX	Less: Idaho ITC Deferral & Amortization	(103)	0	(103)
G-SCM	Schedule M Adjustments	(45,526,407)	(33,175,307)	(12,351,100)
	Taxable Net Operating Income	(23,701,830)	(20,045,206)	(3,656,624)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,977,384)	(4,209,493)	(767,891)
G-DTE	Deferred FIT	7,913,138	5,878,993	2,034,145
G-DTE	Customer Tax Credit Amortization	(11,218,780)	(10,143,416)	(1,075,364)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(8,283,026)	(8,473,916)	190,890
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,202,520	15,323,316	41,525,836	18,988,203	10,966,411	29,954,614	7,214,317	4,356,905	11,571,222
12	997001	Contributions In Aid of Construction	0	2,064,979	2,064,979	0	1,466,135	1,466,135	0	598,844	598,844
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(21,962)	(21,962)	0	(15,593)	(15,593)	0	(6,369)	(6,369)
99	997010	Deferred Gas Credit and Refunds	(48,049,559)	0	(48,049,559)	(34,913,201)	0	(34,913,201)	(13,136,358)	0	(13,136,358)
12	997016	Redemption Expense Amortization	0	28,530	28,530	0	20,256	20,256	0	8,274	8,274
99	997018	DSM Tariff Rider	3,158,953	0	3,158,953	1,393,538	0	1,393,538	1,765,415	0	1,765,415
12	997020	FAS87 Current Pension Accrual	0	(428,351)	(428,351)	0	(304,129)	(304,129)	0	(124,222)	(124,222)
12	997027	Customer Uncollectibles	(371,087)	(871,701)	(1,242,788)	(482,926)	(618,908)	(1,101,834)	111,839	(252,793)	(140,954)
99	997031	Decoupling Mechanism	4,592,106	0	4,592,106	4,214,082	0	4,214,082	378,024	0	378,024
12	997032	Interest Rate Swaps	0	2,830,283	2,830,283	0	2,009,501	2,009,501	0	820,782	820,782
12	997035	Leases	0	(2,967)	(2,967)	0	(2,129)	(2,129)	0	(838)	(838)
12	997048	AFUDC	0	(324,213)	(324,213)	0	(230,191)	(230,191)	0	(94,022)	(94,022)
12	997049	Tax Depreciation	0	(39,537,737)	(39,537,737)	0	(28,071,793)	(28,071,793)	0	(11,465,944)	(11,465,944)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	44,863	0	44,863	24,916	0	24,916	19,947	0	19,947
12	997080	Book Transportation Depreciation	0	7,660,408	7,660,408	0	5,438,890	5,438,890	0	2,221,518	2,221,518
12	997081	Deferred Compensation	0	(19,439)	(19,439)	0	(13,802)	(13,802)	0	(5,637)	(5,637)
4	997082	Meal Disallowances	0	137,578	137,578	0	98,707	98,707	0	38,871	38,871
12	997083	Paid Time Off	0	187,604	187,604	0	133,199	133,199	0	54,405	54,405
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(39,678)	0	(39,678)	(39,678)	0	(39,678)	0	0	0
12	997101	Repairs 481 (a)	0	(5,894,825)	(5,894,825)	0	(4,185,326)	(4,185,326)	0	(1,709,499)	(1,709,499)
99	997105	WA Nat Gas Line Extension	1,988,580	0	1,988,580	1,988,580	0	1,988,580	0	0	0
99	997107	MDM System	(2,941,155)	0	(2,941,155)	(2,941,155)	0	(2,941,155)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(18,941)	0	(18,941)	(18,941)	0	(18,941)	0	0	0
99	997109	Tax Reform Amortization	(16,754)	0	(16,754)	(16,754)	0	(16,754)	0	0	0
99	997110	FISERVE	158,334	79,183	237,517	0	56,220	56,220	158,334	22,963	181,297
12	997111	Capitalized Transportation	0	(45,751)	(45,751)	0	(32,483)	(32,483)	0	(13,268)	(13,268)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(325,008)	(325,008)	0	(132,750)	(132,750)
12	997115	AFUDC Equity DFIR Deferral	(99,418)	0	(99,418)	(39,098)	0	(39,098)	(60,320)	0	(60,320)
12	997118	Depreciation Study Deferral	(885)	0	(885)	0	0	0	(885)	0	(885)
12	997119	AFUDC Tax CPI	0	1,892,293	1,892,293	0	1,343,528	1,343,528	0	548,765	548,765
12	997120	Transportation Tax Disallowance	0	16,115	16,115	0	11,442	11,442	0	4,673	4,673
12	997122	Regulatory Fees	(325,120)	0	(325,120)	(325,120)	0	(325,120)	0	0	0
12	997125	COVID-19	275,542	0	275,542	275,542	0	275,542	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,268)	(136,268)	0	(55,659)	(55,659)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(294,857)	(294,857)	0	(120,434)	(120,434)
12	997128	Meters Expensed	0	(4,841,682)	(4,841,682)	0	(3,437,594)	(3,437,594)	0	(1,404,088)	(1,404,088)
12	997129	Mixed Service Costs (IDD#5)	0	(7,291,666)	(7,291,666)	0	(5,177,083)	(5,177,083)	0	(2,114,583)	(2,114,583)
12	997138	Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
12	997139	Pension Settlement	0	78,252	78,252	0	55,559	55,559	0	22,693	22,693
12	997140	Insurance Balancing	9,443	0	9,443	9,443	0	9,443	0	0	0
12	997141	CCA	(9,794)	0	(9,794)	(9,794)	0	(9,794)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(15,479,678)	(30,046,729)	(45,526,407)	(30,918,194)	(32,211,727)	(33,175,307)	(3,549,687)	(8,801,413)	(12,351,100)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.317%	34.683%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.015%	32.985%
G-ALL	11	Book Depreciation	100.000%	71.502%	28.498%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.000%	29.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(124,749)	(88,572)	(36,177)
99	410100	Deferred Federal Income Tax Exp	9,989,754	7,297,651	2,692,103
		SUBTOTAL	9,865,005	7,209,079	2,655,926
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,045,277)	(1,452,169)	(593,108)
99	411100	Deferred Federal Income Tax Exp	(1,251,519)	(819,367)	(432,152)
		SUBTOTAL	(3,296,796)	(2,271,536)	(1,025,260)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,344,929	941,450	403,479
		SUBTOTAL	1,344,929	941,450	403,479
		Total Deferred Federal Income Tax Expense	7,913,138	5,878,993	2,034,145
99	411193	Customer Tax Credit Amortization	(11,218,780)	(10,143,416)	(1,075,364)
		SUBTOTAL	(11,218,780)	(10,143,416)	(1,075,364)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.000%	29.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	227,061	227,061	0	155,423	155,423	0	71,638	71,638
		TOTAL UNDERGROUND STORAGE TAX	0	227,061	227,061	0	155,423	155,423	0	71,638	71,638
		DISTRIBUTION									
99	408110	State Excise Tax	9,756,061	0	9,756,061	9,756,061	0	9,756,061	0	0	0
99	408120	Municipal Occupation & License Tax	10,545,454	0	10,545,454	8,736,170	0	8,736,170	1,809,284	0	1,809,284
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,604,450	0	3,604,450	2,692,998	0	2,692,998	911,452	0	911,452
99	409100	State Income Tax	35	0	35	27	0	27	8	0	8
99	411410	State Income Tax-ITC Deferred	5,071	0	5,071	0	0	0	5,071	0	5,071
99	411420	State Income Tax-ITC Amortization	(5,174)	0	(5,174)	0	0	0	(5,174)	0	(5,174)
		TOTAL DISTRIBUTION TAX	23,905,897	0	23,905,897	21,185,256	0	21,185,256	2,720,641	0	2,720,641
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	604,061	985,686	1,589,747	438,236	707,190	1,145,426	165,825	278,496	444,321
		TOTAL A&G TAX	604,061	985,686	1,589,747	438,236	707,190	1,145,426	165,825	278,496	444,321
		TOTAL TAXES OTHER THAN FIT	24,509,958	1,212,747	25,722,705	21,623,492	862,613	22,486,105	2,886,466	350,134	3,236,600

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,330,514	61,452,987	65,783,501	4,330,514	44,090,059	48,420,573	0	17,362,928	17,362,928
TOTAL INTANGIBLE PLANT			6,124,625	62,785,896	68,910,521	5,353,108	45,046,368	50,399,476	771,517	17,739,528	18,511,045
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	3,008,932	3,008,932	0	2,059,614	2,059,614	0	949,318	949,318
1	352XXX	Wells	0	23,630,077	23,630,077	0	16,174,788	16,174,788	0	7,455,289	7,455,289
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	15,524,706	15,524,706	0	10,626,661	10,626,661	0	4,898,045	4,898,045
1	355000	Measuring & Regulating Equipment	0	2,133,306	2,133,306	0	1,460,248	1,460,248	0	673,058	673,058
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,147,179	3,147,179	0	2,154,244	2,154,244	0	992,935	992,935
TOTAL UNDERGROUND STORAGE PLANT			0	51,340,135	51,340,135	0	35,169,108	35,169,108	0	16,171,027	16,171,027
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	706,338	0	706,338	520,706	0	520,706	185,632	0	185,632
6	375000	Structures & Improvements	1,601,367	0	1,601,367	951,872	0	951,872	649,495	0	649,495
6	376000	Mains	489,864,628	2,518,937	492,383,565	334,775,364	1,688,066	336,463,430	155,089,264	830,871	155,920,135
6	378000	Measuring & Reg Station Equip-General	7,575,298	0	7,575,298	4,875,603	0	4,875,603	2,699,695	0	2,699,695
6	379000	Measuring & Reg Station Equip-City Gate	6,837,978	0	6,837,978	1,954,146	0	1,954,146	4,883,832	0	4,883,832
6	380000	Services	348,374,589	0	348,374,589	239,071,246	0	239,071,246	109,303,343	0	109,303,343
6	381XXX	Meters	124,358,937	0	124,358,937	87,885,695	0	87,885,695	36,473,242	0	36,473,242
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	4,160,126	0	4,160,126	3,087,029	0	3,087,029	1,073,097	0	1,073,097
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			983,567,856	2,518,937	986,086,793	673,185,586	1,688,066	674,873,652	310,382,270	830,871	311,213,141
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,968,617	5,240,710	99,936	775,253	875,189
4	390XXX	Structures & Improvements	29,700,618	29,745,014	59,445,632	27,837,690	21,340,858	49,178,548	1,862,928	8,404,156	10,267,084
4	391XXX	Office Furniture & Equipment	1,476,787	15,354,595	16,831,382	1,474,529	11,016,308	12,490,837	2,258	4,338,287	4,340,545
4	392XXX	Transportation Equipment	14,128,330	5,547,994	19,676,324	10,480,916	3,980,464	14,461,380	3,647,414	1,567,530	5,214,944
4	393000	Stores Equipment	419,782	1,141,397	1,561,179	364,761	818,907	1,183,668	55,021	322,490	377,511
4	394000	Tools, Shop & Garage Equipment	3,539,123	7,926,852	11,465,975	2,779,328	5,687,199	8,466,527	759,795	2,239,653	2,999,448
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	380,162	490,493	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,673,388	1,074,574	4,747,962	2,732,769	770,964	3,503,733	940,619	303,610	1,244,229
4	397XXX	Communications Equipment	4,784,882	21,521,539	26,306,421	3,649,311	15,440,843	19,090,154	1,135,571	6,080,696	7,216,267
4	398000	Miscellaneous Equipment	1,960	185,220	187,180	0	132,888	132,888	1,960	52,332	54,292
TOTAL GENERAL PLANT			61,207,230	85,770,927	146,978,157	52,701,728	61,537,210	114,238,938	8,505,502	24,233,717	32,739,219

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,050,899,711	202,415,895	1,253,315,606	731,240,422	143,440,752	874,681,174	319,659,289	58,975,143	378,634,432
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,650,811)	(19,650,811)	0	(13,450,980)	(13,450,980)	0	(6,199,831)	(6,199,831)
G-ADEP		Distribution Plant	(301,411,654)	(2,057,005)	(303,468,659)	(196,005,192)	(1,378,502)	(197,383,694)	(105,406,462)	(678,503)	(106,084,965)
G-ADEP		General Plant	(20,443,801)	(30,977,486)	(51,421,287)	(16,286,088)	(22,225,107)	(38,511,195)	(4,157,713)	(8,752,379)	(12,910,092)
		TOTAL ACCUMULATED DEPRECIATION	(321,855,455)	(52,685,302)	(374,540,757)	(212,291,280)	(37,054,589)	(249,345,869)	(109,564,175)	(15,630,713)	(125,194,888)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(498,783)	(1,127,456)	(1,626,239)	(330,104)	(808,905)	(1,139,009)	(168,679)	(318,551)	(487,230)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,051,873)	(33,051,876)	(37,103,749)	(4,051,873)	(23,713,399)	(27,765,272)	0	(9,338,477)	(9,338,477)
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	(4,550,656)	(34,179,332)	(38,729,988)	(4,381,977)	(24,522,304)	(28,904,281)	(168,679)	(9,657,028)	(9,825,707)
		TOTAL ACCUMULATED DEPR/AMORT	(326,406,111)	(86,864,634)	(413,270,745)	(216,673,257)	(61,576,893)	(278,250,150)	(109,732,854)	(25,287,741)	(135,020,595)
		NET GAS UTILITY PLANT before DFIT	724,493,600	115,551,261	840,044,861	514,567,165	81,863,859	596,431,024	209,926,435	33,687,402	243,613,837
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,875,855)	(101,875,855)	0	(72,331,857)	(72,331,857)	0	(29,543,998)	(29,543,998)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,704,701)	(14,704,701)	0	(10,548,621)	(10,548,621)	0	(4,156,080)	(4,156,080)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,348,336)	(1,348,336)	0	(967,377)	(967,377)	0	(380,959)	(380,959)
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	(273,748)	(273,748)	0	(194,361)	(194,361)	0	(79,387)	(79,387)
		TOTAL ACCUMULATED DFIT	0	(118,204,127)	(118,204,127)	0	(84,043,283)	(84,043,283)	0	(34,160,844)	(34,160,844)
		NET GAS UTILITY PLANT	724,493,600	(2,652,866)	721,840,734	514,567,165	(2,179,424)	512,387,741	209,926,435	(473,442)	209,452,993

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.015%	32.985%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.000%	29.000%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	724,493,600	(2,652,866)	721,840,734	514,567,165	(2,179,424)	512,387,741	209,926,435	(473,442)	209,452,993
	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	1,445,538	2,145,179	3,590,717	924,068	1,539,080	2,463,148	521,470	606,099	1,127,569
4	182318 Accumulated Amortization - AFUDC	(321,186)	(910,207)	(1,231,393)	(238,242)	(653,029)	(891,271)	(82,944)	(257,178)	(340,122)
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	14,430,101	14,430,101	0	9,877,404	9,877,404	0	4,552,697	4,552,697
1	164115 Gas Inventory--Clay Basin	0	48,662	48,662	0	34,913	34,913	0	13,749	13,749
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,207,062	0	3,207,062	3,207,062	0	3,207,062	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,611,387	0	7,611,387	7,611,387	0	7,611,387	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,271,875)	0	(2,271,875)	(2,271,875)	0	(2,271,875)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(20,657,552)	0	(20,657,552)	(10,114,084)	0	(10,114,084)	(10,543,468)	0	(10,543,468)
99	190393 ADFIT-Customer Tax Credit	4,338,086	0	4,338,086	2,123,958	0	2,123,958	2,214,128	0	2,214,128
99	235199 Customer Deposits	(2,245)	0	(2,245)	(2,245)	0	(2,245)	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	3,229,239	0	3,229,239	3,229,239	0	3,229,239	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(678,140)	0	(678,140)	(678,140)	0	(678,140)	0	0	0
C-WKC	Working Capital	21,174,667	0	21,174,667	14,947,391	0	14,947,391	6,227,276	0	6,227,276
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,074,981	21,444,799	38,519,780	18,738,519	14,721,281	33,459,800	(1,663,538)	6,723,518	5,059,980
	NET RATE BASE	741,568,581	18,791,933	760,360,514	533,305,684	12,541,857	545,847,541	208,262,897	6,250,076	214,512,973

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

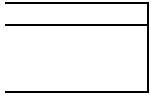
Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6 Actual Therms Purchased	67.015%	32.985%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	261,242	261,242											
Total Production/Transmission		1,179,642	1,179,642											
Distribution														
Franchises (302000)	ED-WA	109,167	109,167											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		115,033	115,033											
General Plant - 303000														
7,4	CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271
9,4	CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628
	GD-ID	14,795		14,795			14,795	14,795				14,795		14,795
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
	GD-OR	7,215			7,215									
Total General Plant - 303000		471,433	298,353	127,783	45,297		39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	45,294,587	31,756,941	9,379,603	4,158,043		9,379,603	9,379,603		6,729,490	6,729,490		2,650,113	2,650,113
9,4	CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756
9,4	CD-ID	0	0	0			0	0				0		0
9,4	CD-WA	3,731,088	2,878,273	852,815			852,815	852,815	852,815		852,815			0
	ED-AN	6,770,845	6,770,845											
	ED-ID	0	0											
	ED-WA	1,169,663	1,169,663											
8,4	GD-AA	85,373		58,937	26,436		58,937	58,937		42,285	42,285		16,652	16,652
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	53,551			53,551									
Total Miscellaneous IT Intangible Plant - 3031XX		57,225,204	42,668,368	10,318,806	4,238,030		852,815	9,465,991	10,318,806	852,815	6,791,470	7,644,285	0	2,674,521
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	422,431	422,431											
	GD-OR	0			0									
Total General Plant- 390200, 396200		422,431	422,431	0	0		0	0		0	0		0	0
Total Amortization Expense		59,413,743	44,683,827	10,446,589	4,283,327		892,472	9,554,117	10,446,589	877,677	6,854,697	7,732,374	14,795	2,699,420

Allocation Ratios:													
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
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
G-AAAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(16,187,488)	(16,187,488)											
Misc Intangible Plt (303000)	ED-AN	(2,972,300)	(2,972,300)											
Total Production/Transmission		(19,159,788)	(19,159,788)											
Distribution														
Franchises (302000)	ED-WA	(457,423)	(457,423)											
Misc Intangible Plt (303000)	ED-WA	(69,560)	(69,560)											
Total Distribution		(526,983)	(526,983)											
General Plant - 303000														
7,4	CD-AA	(5,277,776)	(3,700,354)	(1,092,922)	(484,500)		(1,092,922)	(1,092,922)		(784,128)	(784,128)		(308,794)	(308,794)
9,4	CD-AN	(151,088)	(116,554)	(34,534)			(34,534)	(34,534)		(24,777)	(24,777)		(9,757)	(9,757)
	GD-ID	(168,679)		(168,679)			(168,679)	(168,679)					(168,679)	(168,679)
	GD-WA	(330,104)		(330,104)			(330,104)	(330,104)		(330,104)				
	GD-OR	(132,855)			(132,855)									
Total General Plant - 303000		(6,060,502)	(3,816,908)	(1,626,239)	(617,355)		(498,783)	(1,127,456)	(1,626,239)	(330,104)	(808,905)	(1,139,009)	(168,679)	(318,551)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(158,135,817)	(110,872,183)	(32,746,765)	(14,516,869)		(32,746,765)	(32,746,765)		(23,494,494)	(23,494,494)		(9,252,271)	(9,252,271)
9,4	CD-AN	(463,317)	(357,417)	(105,900)			(105,900)	(105,900)		(75,979)	(75,979)		(29,921)	(29,921)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(17,727,055)	(13,675,182)	(4,051,873)			(4,051,873)	(4,051,873)		(4,051,873)			0	0
	ED-AN	(14,059,924)	(14,059,924)											
	ED-ID	0	0											
	ED-WA	(2,780,047)	(2,780,047)											
8,4	GD-AA	(288,565)		(199,211)	(89,354)		(199,211)	(199,211)		(142,926)	(142,926)		(56,285)	(56,285)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(53,551)			(53,551)									
Total Miscellaneous IT Intangible Plant - 3031X		(193,508,276)	(141,744,753)	(37,103,749)	(14,659,774)		(4,051,873)	(33,051,876)	(37,103,749)	(4,051,873)	(23,713,399)	(27,765,272)	0	(9,338,477)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(1,406,225)	(1,406,225)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,406,225)	(1,406,225)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(220,661,774)	(166,654,657)	(38,729,988)	(15,277,129)		(4,550,656)	(34,179,332)	(38,729,988)	(4,381,977)	(24,522,304)	(28,904,281)	(168,679)	(9,657,028)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
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	19,264,576	800,859	699,567	9,688,733	11,189,159	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,789,826	8,515,822	3,115,965	9,158,039	20,789,826	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,293,549	0	0	0	0	0	0	0	4,293,549	0	4,293,549	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,308,931	0	0	92,063,318	92,063,318	0	0	27,191,453	27,191,453	0	12,054,160	12,054,160
9	CD-WA / ID / AN	31,515,853	9,406,505	6,287,432	8,618,337	24,312,274	2,787,090	1,862,928	2,553,561	7,203,579	0	0	0
	TOTAL ACCOUNT	212,958,759	17,922,327	9,403,397	109,839,694	137,165,418	27,837,690	1,862,928	29,745,014	59,445,632	4,293,549	12,054,160	16,347,709
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,724,815	1,314,167	7,798	2,402,850	3,724,815	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	73,225,035	0	0	51,339,537	51,339,537	0	0	15,163,440	15,163,440	0	6,722,058	6,722,058
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	83,127,658	5,503,947	15,420	53,989,895	59,509,262	1,474,529	2,258	15,354,595	16,831,382	12,109	6,774,905	6,787,014
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,292,015	25,848,220	12,249,069	24,194,726	62,292,015	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,397,020	0	0	0	0	10,014,725	3,412,261	2,970,034	16,397,020	0	0	0
99	GD-OR / AS	4,846,655	0	0	0	0	0	0	0	4,846,655	0	4,846,655	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,551,807	0	0	5,294,723	5,294,723	0	0	1,563,828	1,563,828	0	693,256	693,256
9	CD-WA / ID / AN	7,211,714	1,573,405	793,649	3,196,279	5,563,333	466,190	235,153	947,038	1,648,381	0	0	0
	TOTAL ACCOUNT	98,396,398	27,421,625	13,042,718	32,685,728	73,150,071	10,480,915	3,647,414	5,547,993	19,676,322	4,846,655	723,350	5,570,005

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	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	5,846,053	480,630	185,696	3,843,494	4,509,820	142,408	55,021	1,138,804	1,336,233	0	0	0	
		TOTAL ACCOUNT	6,574,504	539,496	185,696	4,266,191	4,991,383	364,761	55,021	1,141,397	1,561,179	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,426,260	1,452,993	474,945	6,498,322	8,426,260	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,749,261	0	0	0	0	2,773,950	538,170	437,141	3,749,261	0	0	0	
99		GD-OR / AS	1,202,972	0	0	0	0	0	0	0	0	1,202,972	0	1,202,972	
8		GD-AA	5,763,934	0	0	0	0	0	0	3,979,132	3,979,132	0	1,784,802	1,784,802	
7		CD-AA	15,831,984	0	0	11,100,121	11,100,121	0	0	3,278,487	3,278,487	0	1,453,376	1,453,376	
9		CD-WA / ID / AN	2,008,550	18,152	747,989	783,315	1,549,456	5,378	221,625	232,091	459,094	0	0	0	
		TOTAL ACCOUNT	36,982,961	1,471,145	1,222,934	18,381,758	21,075,837	2,779,328	759,795	7,926,851	11,465,974	1,202,972	3,238,178	4,441,150	
	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	205,248	0	0	0	0	110,331	0	94,917	205,248	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	5,013,848	397,207	15,791	3,748,402	4,161,400	110,331	0	529,872	640,203	18,586	193,659	212,245	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	25,398,005	12,542,856	7,583,364	5,271,785	25,398,005	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,326,106	0	0	0	0	2,658,693	846,824	820,589	4,326,106	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0	
		TOTAL ACCOUNT	31,663,265	12,792,864	7,899,925	6,130,166	26,822,955	2,732,769	940,619	1,074,574	4,747,962	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	42,932,850	12,840,176	6,501,329	23,591,345	42,932,850	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	890,304	0	0	0	0	596,456	287,726	6,122	890,304	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	99,519,967	0	0	69,775,439	69,775,439	0	0	20,608,595	20,608,595	0	9,135,933	9,135,933	
9		CD-WA / ID / AN	20,298,204	10,303,468	2,861,499	2,493,676	15,658,643	3,052,855	847,845	738,861	4,639,561	0	0	0	
		TOTAL ACCOUNT	164,626,801	23,143,644	9,362,828	95,860,460	128,366,932	3,649,311	1,135,571	21,521,539	26,306,421	742,178	9,211,270	9,953,448	
	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	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	80,953	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	
		TOTAL ACCOUNT	1,208,605	0	13,460	917,645	931,105	0	1,960	185,220	187,180	9,092	81,228	90,320	
		TOTAL GENERAL PLANT	659,934,162	89,993,114	41,861,736	335,625,459	467,480,309	52,701,727	8,505,502	85,770,925	146,978,154	12,035,284	33,440,415	45,475,699	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH				OREGON GAS			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,165,373	4,448,986	0	23,716,387	28,165,373	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	370,404	0	0	0	0	0	0	0	0	370,404	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,191,941	0	0	84,268,974	84,268,974	0	0	24,889,347	24,889,347	0	11,033,620	
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	
		TOTAL ACCOUNT	150,110,592	4,728,772	0	108,448,058	113,176,830	82,899	0	25,316,663	25,399,562	370,404	11,163,796	11,534,200
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,737,844	0	0	3,737,844	3,737,844	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	28,899,612	0	0	20,262,096	20,262,096	0	0	5,984,532	5,984,532	0	2,652,984	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	32,637,456	0	0	23,999,940	23,999,940	0	0	5,984,532	5,984,532	0	2,652,984	2,652,984
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH				OREGON GAS			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	357,283	0	0	357,283	357,283	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	18,167,954	0	0	12,737,916	12,737,916	0	0	3,762,220	3,762,220	0	1,667,818	1,667,818
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	18,525,237	0	0	13,095,199	13,095,199	0	0	3,762,220	3,762,220	0	1,667,818	1,667,818
		TOTAL	377,673,603	21,163,830	0	259,048,397	280,212,227	5,353,108	771,517	62,785,894	68,910,519	796,355	27,754,502	28,550,857

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(70,094,368)	(49,144,563)	(14,515,142)	(6,434,663)
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	(6,511,185)	(4,565,122)	(1,348,336)	(597,727)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(77,442,067)	(54,354,491)	(16,054,526)	(7,033,050)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended July 31, 2023
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,620,748	6,620,748	0	0	0	0	6,620,748
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	1	1	0	0	0	0	1
7/4	154550 Supply Chain Average Cost Variance	0	0	(1)	(1)	0	0	0	0	(1)
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	104,544,862	49,197,282	0	153,742,144	89,597,471	42,970,006	14,947,391	6,227,276	0
TOTAL		104,544,862	49,197,282	6,620,747	160,362,891	89,597,471	42,970,006	14,947,391	6,227,276	6,620,747

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	33.057%	28.254%	100.000%
99	Not Allocated						