

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	50,514,168	36,432,410	14,081,758
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>50,514,168</u>	<u>36,432,410</u>	<u>14,081,758</u>
G-APL	Gas Net Adjusted Rate Base	<u>756,519,771</u>	<u>543,072,772</u>	<u>213,446,999</u>
	RATE OF RETURN	<u><u>6.677%</u></u>	<u><u>6.709%</u></u>	<u><u>6.597%</u></u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 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	6-01-2023 thru 06-30-2023	270,885 100.000%	176,922 65.313%	93,963 34.687%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2022 thru 06-30-2023	13,703,519 100.000%	9,735,028 71.040%	3,968,491 28.960%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	07-01-2022 thru 06-30-2023	309,835,615 100.000%	207,725,919 67.044%	102,109,696 32.956%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2023
Ending Balance Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2023
 Ending Balance Basis

Report ID:
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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 June 30, 2023
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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 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%	
11	Book Depreciation Percent	07-01-2022 thru 06-30-2023	30,910,600 100.000%	22,095,487 71.482%	8,815,113 28.518%	
12	Net Gas Plant (before ADFIT) Percent	6-01-2023 thru 06-30-2023	838,186,558 100.000%	594,950,275 70.981%	243,236,283 29.019%	
13	G-PLT Net Gas General Plant Percent	6-01-2023 thru 06-30-2023	95,389,803 100.000%	75,670,848 79.328%	19,718,955 20.672%	
14	Net Allocated Schedule M's Percent	07-01-2022 thru 06-30-2023	-30,330,676 100.000%	-21,439,211 70.685%	-8,891,465 29.315%	
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 June 30, 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	231,115,080	0	231,115,080	160,653,358	0	160,653,358	70,461,722	0	70,461,722
99 4812XX	Commercial - Firm & Interruptible	116,535,558	0	116,535,558	83,079,107	0	83,079,107	33,456,451	0	33,456,451
99 4813XX	Industrial-Firm	4,192,752	0	4,192,752	2,464,839	0	2,464,839	1,727,913	0	1,727,913
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	489,512	0	489,512	443,572	0	443,572	45,940	0	45,940
99 499XXX	Unbilled Revenue	27,394	0	27,394	(100,104)	0	(100,104)	127,498	0	127,498
	TOTAL SALES TO ULTIMATE CUSTOMERS	352,360,296	0	352,360,296	246,540,772	0	246,540,772	105,819,524	0	105,819,524
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	55,686,889	0	55,686,889	36,674,988	0	36,674,988	19,011,901	0	19,011,901
4 488000	Miscellaneous Service Revenues	8,163	0	8,163	3,075	0	3,075	5,088	0	5,088
99 4893XX	Transportation Revenues	5,746,519	0	5,746,519	5,179,561	0	5,179,561	566,958	0	566,958
99 493000	Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4 495XXX	Other Gas Revenues	1,678,369	400,216	2,078,585	153,416	287,139	440,555	1,524,953	113,077	1,638,030
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	63,119,731	400,216	63,519,947	42,010,831	287,139	42,297,970	21,108,900	113,077	21,221,977
	TOTAL GAS REVENUES	415,480,027	400,216	415,880,243	288,551,603	287,139	288,838,742	126,928,424	113,077	127,041,501
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	211,943,703	0	211,943,703	139,820,536	0	139,820,536	72,123,167	0	72,123,167
99 808XXX	Net Natural Gas Storage Transactions	13,195,855	0	13,195,855	9,132,838	0	9,132,838	4,063,017	0	4,063,017
99 811000	Gas Used for Products Extraction	(520,283)	0	(520,283)	(343,977)	0	(343,977)	(176,306)	0	(176,306)
10 813000	Other Gas Expenses	90,532	1,029,776	1,120,308	90,532	690,115	780,647	0	339,661	339,661
99 813010	Gas Technology Institute (GTI) Expenses	128,289	0	128,289	88,650	0	88,650	39,639	0	39,639
99 813100	CCA Emission Expense	31,823,848	0	31,823,848	31,823,848	0	31,823,848	0	0	0
99 407417	Regulatory Credits-CCA	(31,823,848)	0	(31,823,848)	(31,823,848)	0	(31,823,848)	0	0	0
	TOTAL PRODUCTION EXPENSES	224,838,096	1,029,776	225,867,872	148,788,579	690,115	149,478,694	76,049,517	339,661	76,389,178
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	833,753	833,753	0	570,704	570,704	0	263,049	263,049
1 837000	Other Equipment	0	2,179,101	2,179,101	0	1,491,595	1,491,595	0	687,506	687,506
	TOTAL UNDERGROUND STORAGE OPER EXP	0	3,012,854	3,012,854	0	2,062,299	2,062,299	0	950,555	950,555
G-DEPX	Depreciation Expense-Underground Storage	0	747,734	747,734	0	511,824	511,824	0	235,910	235,910
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	234,786	234,786	0	160,711	160,711	0	74,075	74,075
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	982,520	982,520	0	672,535	672,535	0	309,985	309,985
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,995,374	3,995,374	0	2,734,834	2,734,834	0	1,260,540	1,260,540

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 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	396,624	1,792,214	2,188,838	336,753	1,273,189	1,609,942	59,871	519,025	578,896
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,741,442	976,720	4,718,162	2,536,336	693,862	3,230,198	1,205,106	282,858	1,487,964
3	875000	Measuring & Reg Sta Exp-General	142,408	0	142,408	88,889	0	88,889	53,519	0	53,519
3	876000	Measuring & Reg Sta Exp-Industrial	18,962	0	18,962	5,860	0	5,860	13,102	0	13,102
3	877000	Measuring & Reg Sta Exp-City Gate	77,617	0	77,617	47,365	0	47,365	30,252	0	30,252
3	878000	Meter & House Regulator Expenses	590,350	79	590,429	357,293	56	357,349	233,057	23	233,080
3	879000	Customer Installation Expenses	2,079,490	95,203	2,174,693	1,343,961	67,632	1,411,593	735,529	27,571	763,100
3	880000	Other Expenses	2,056,741	661,927	2,718,668	1,673,336	470,233	2,143,569	383,405	191,694	575,099
3	881000	Rents	0	(7,209)	(7,209)	0	(5,121)	(5,121)	0	(2,088)	(2,088)
		MAINTENANCE									
3	885000	Supervision & Engineering	31,907	0	31,907	14,914	0	14,914	16,993	0	16,993
3	887000	Mains	1,177,785	0	1,177,785	982,204	0	982,204	195,581	0	195,581
3	889000	Measuring & Reg Sta Exp-General	244,052	26,082	270,134	193,372	18,529	211,901	50,680	7,553	58,233
3	890000	Measuring & Reg Sta Exp-Industrial	14,645	802	15,447	7,257	570	7,827	7,388	232	7,620
3	891000	Measuring & Reg Sta Exp-City Gate	178,996	5,649	184,645	79,417	4,013	83,430	99,579	1,636	101,215
3	892000	Services	1,516,230	0	1,516,230	1,074,003	0	1,074,003	442,227	0	442,227
3	893000	Meters & House Regulators	1,436,270	755,634	2,191,904	994,068	536,802	1,530,870	442,202	218,832	661,034
3	894000	Other Equipment	0	170,077	170,077	0	120,823	120,823	0	49,254	49,254
		TOTAL DISTRIBUTION OPERATING EXP	13,703,519	4,477,178	18,180,697	9,735,028	3,180,588	12,915,616	3,968,491	1,296,590	5,265,081
G-DEPX		Depreciation Expense-Distribution	23,419,974	57,432	23,477,406	16,401,873	38,505	16,440,378	7,018,101	18,927	7,037,028
G-OTX		Taxes Other Than FIT	23,776,668	0	23,776,668	21,003,386	0	21,003,386	2,773,282	0	2,773,282
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	47,196,642	57,432	47,254,074	37,405,259	38,505	37,443,764	9,791,383	18,927	9,810,310
		TOTAL DISTRIBUTION EXPENSES	60,900,161	4,534,610	65,434,771	47,140,287	3,219,093	50,359,380	13,759,874	1,315,517	15,075,391

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For Twelve Months Ended June 30, 2023	
Ending Balance 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	86,253	86,253	0	56,334	56,334	0	29,919	29,919
2	902000 Meter Reading Expenses	382,742	95,858	478,600	271,376	62,608	333,984	111,366	33,250	144,616
2	903XXX Customer Records & Collection Expenses	550,126	4,801,523	5,351,649	291,432	3,136,019	3,427,451	258,694	1,665,504	1,924,198
2	904000 Uncollectible Accounts	179,807	1	179,808	15,711	1	15,712	164,096	0	164,096
2	905000 Misc Customer Accounts	0	236,443	236,443	0	154,428	154,428	0	82,015	82,015
TOTAL CUSTOMER ACCOUNTS EXPENSES		1,112,675	5,220,078	6,332,753	578,519	3,409,390	3,987,909	534,156	1,810,688	2,344,844
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX Customer Assistance Expenses	17,473,584	94,464	17,568,048	13,544,204	61,697	13,605,901	3,929,380	32,767	3,962,147
2	909000 Advertising	47,477	496,397	543,874	33,697	324,212	357,909	13,780	172,185	185,965
2	910000 Misc Customer Service & Info Exp	0	157,136	157,136	0	102,630	102,630	0	54,506	54,506
TOTAL CUSTOMER SERVICE & INFO EXP		17,521,061	747,997	18,269,058	13,577,901	488,539	14,066,440	3,943,160	259,458	4,202,618
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	241,722	8,739,976	8,981,698	130,693	6,270,583	6,401,276	111,029	2,469,393	2,580,422
4	921000 Office Supplies & Expenses	59	1,192,407	1,192,466	47	855,504	855,551	12	336,903	336,915
4	922000 Admin. Expenses Transferred - Credit	0	(19,141)	(19,141)	0	(13,733)	(13,733)	0	(5,408)	(5,408)
4	923000 Outside Services Employed	243,011	4,056,075	4,299,086	188,139	2,910,072	3,098,211	54,872	1,146,003	1,200,875
4	924000 Property Insurance Premium	0	620,468	620,468	0	445,161	445,161	0	175,307	175,307
4	925XXX Injuries and Damages	17,519	1,789,515	1,807,034	12,999	1,283,905	1,296,904	4,520	505,610	510,130
4	926XXX Employee Pensions and Benefits	4,267,229	5,397,676	9,664,905	3,113,941	3,872,617	6,986,558	1,153,288	1,525,059	2,678,347
4	928000 Regulatory Commission Expenses	970,428	255,932	1,226,360	717,401	183,621	901,022	253,027	72,311	325,338
4	930000 Miscellaneous General Expenses	32,924	1,661,248	1,694,172	25,406	1,191,879	1,217,285	7,518	469,369	476,887
4	931000 Rents	0	143,236	143,236	0	102,766	102,766	0	40,470	40,470
4	935000 Maintenance of General Plant	890,041	3,251,958	4,141,999	774,318	2,333,150	3,107,468	115,723	918,808	1,034,531
TOTAL ADMIN & GEN OPERATING EXP		6,662,933	27,089,350	33,752,283	4,962,944	19,435,525	24,398,469	1,699,989	7,653,825	9,353,814

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For Twelve Months Ended June 30, 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	1,754,927	4,930,533	6,685,460	1,605,826	3,537,461	5,143,287	149,101	1,393,072	1,542,173
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	852,063	9,364,339	10,216,402	852,063	6,718,539	7,570,602	0	2,645,800	2,645,800
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	(30,596)	0	(30,596)	(30,596)	0	(30,596)	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	2,037,268	0	2,037,268	2,037,268	0	2,037,268	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	846,808	0	846,808	846,808	0	846,808	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	337,810	0	337,810	337,810	0	337,810	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	59,647	225,445	285,092	47,548	160,023	207,571	12,099	65,422	77,521
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	53,773	0	53,773	48,374	0	48,374	5,399	0	5,399
99 407407 Reg. Credits-Amortization Depreciation Benefit	(23,742)	0	(23,742)	0	0	0	(23,742)	0	(23,742)
99 407419 Amortization AFUDC Equity Tax Credit	(119,254)	0	(119,254)	(48,910)	0	(48,910)	(70,344)	0	(70,344)
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443 Regulatory Deferral - Reg. Fees	(278,685)	0	(278,685)	(278,685)	0	(278,685)	0	0	0
99 407447 Regulatory Deferral - COVID-19	303,710	0	303,710	303,710	0	303,710	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	(8,413)	0	(8,413)	(8,413)	0	(8,413)	0	0	0
99 407493 Amortization Remand Residual	(34,010)	0	(34,010)	(34,010)	0	(34,010)	0	0	0
G-OTX Taxes Other Than FIT--A&G	591,054	979,288	1,570,342	429,075	702,600	1,131,675	161,979	276,688	438,667
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,110,239	15,587,731	19,697,970	4,363,733	11,181,850	15,545,583	(253,494)	4,405,881	4,152,387
TOTAL ADMIN & GENERAL EXPENSES	10,773,172	42,677,081	53,450,253	9,326,677	30,617,375	39,944,052	1,446,495	12,059,706	13,506,201
TOTAL EXPENSES BEFORE FIT	315,145,165	58,205,342	373,350,507	219,411,963	41,159,624	260,571,587	95,733,202	17,045,718	112,778,920
NET OPERATING INCOME (LOSS) BEFORE FIT			42,529,736			28,267,155			14,262,581
G-FIT FEDERAL INCOME TAX			(5,367,025)			(4,424,881)			(942,144)
G-FIT DEFERRED FEDERAL INCOME TAX			(2,617,407)			(3,740,374)			1,122,967
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			50,514,168			36,432,410			14,081,758

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%	71.040%	28.960%
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 June 30, 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	400,216	476,224	76,008	287,139	363,147	0	113,077	113,077
4	495028	Deferred Exchange Reservation	5,625,001	0	5,625,001	3,727,688	0	3,727,688	1,897,313	0	1,897,313
4	495100	Entitlement Penalties	7,810	0	7,810	6,640	0	6,640	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	1,087,797	0	1,087,797	1,903,181	0	1,903,181	(815,384)	0	(815,384)
4	495329	Amortization Res Decoupling Deferral	(4,202,222)	0	(4,202,222)	(4,884,735)	0	(4,884,735)	682,513	0	682,513
4	495338	Non-Res Decoupling Deferred Rev	755,953	0	755,953	938,203	0	938,203	(182,250)	0	(182,250)
4	495339	Amortization Non-Res Decoupling	(1,671,978)	0	(1,671,978)	(1,613,570)	0	(1,613,570)	(58,408)	0	(58,408)
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			1,678,369	400,216	2,078,585	153,415	287,139	440,554	1,524,954	113,077	1,638,031

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 June 30, 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	276,412,575	0	276,412,575	185,707,216	0	185,707,216	90,705,359	0	90,705,359
1	804001	Pipeline Demand Costs	20,649,337	0	20,649,337	14,123,545	0	14,123,545	6,525,792	0	6,525,792
1	804002	Transport Variable Charges	382,777	0	382,777	261,930	0	261,930	120,847	0	120,847
6	804010	Gas Costs - Fixed Hedge	(81,928)	0	(81,928)	(56,747)	0	(56,747)	(25,181)	0	(25,181)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	457,656	0	457,656	303,644	0	303,644	154,012	0	154,012
6	804018	Merchandise Processing Fee	156,148	0	156,148	103,178	0	103,178	52,970	0	52,970
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	(42,507,451)	0	(42,507,451)	(28,651,139)	0	(28,651,139)	(13,856,312)	0	(13,856,312)
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	6,513,527	0	6,513,527	4,342,353	0	4,342,353	2,171,174	0	2,171,174
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	29,173,922	0	29,173,922	17,780,659	0	17,780,659	11,393,263	0	11,393,263
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(79,212,860)	0	(79,212,860)	(54,094,103)	0	(54,094,103)	(25,118,757)	0	(25,118,757)
		TOTAL PURCHASED GAS COSTS	211,943,703	0	211,943,703	139,820,536	0	139,820,536	72,123,167	0	72,123,167

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.044%	32.956%
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 June 30, 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	139,164	94,464	233,628	86,532	61,697	148,229	52,632	32,767	85,399
99	908600	Public Purpose Tariff Rider Expense Offset	17,188,076	0	17,188,076	13,328,241	0	13,328,241	3,859,835	0	3,859,835
99	908610	Limited Income Tax Refund Program	127,185	0	127,185	127,185	0	127,185	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	19,159	0	19,159	2,246	0	2,246	16,913	0	16,913
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			17,473,584	94,464	17,568,048	13,544,204	61,697	13,605,901	3,929,380	32,767	3,962,147

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: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2023 Ending Balance 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	756,519,771	543,072,772	213,446,999
	Interest Deduction for FIT Calculation	19,830,517	14,233,937	5,596,580
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 June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	415,880,243	288,838,742	127,041,501
G-OPS	Operating & Maintenance Expense	305,415,943	206,909,705	98,506,238
G-OPS	Book Deprec/Amort and Reg Amortizations	42,352,768	31,366,110	10,986,658
G-OTX	Taxes Other than FIT	25,581,796	22,295,772	3,286,024
	Net Operating Income Before FIT	42,529,736	28,267,155	14,262,581
G-INT	Less: Interest Expense	19,830,517	14,233,937	5,596,580
G-OTX	Less: Idaho ITC Deferral & Amortization	(86)	0	(86)
G-SCM	Schedule M Adjustments	(48,256,395)	(35,104,078)	(13,152,317)
	Taxable Net Operating Income	(25,557,262)	(21,070,860)	(4,486,402)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,367,025)	(4,424,881)	(942,144)
G-DTE	Deferred FIT	8,490,159	6,296,357	2,193,802
G-DTE	Customer Tax Credit Amortization	(11,107,566)	(10,036,731)	(1,070,835)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(7,984,432)	(8,165,255)	180,823
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended June 30, 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	26,066,620	15,188,166	41,254,786	18,884,623	10,869,556	29,754,179	7,181,997	4,318,610	11,500,607
12	997001	Contributions In Aid of Construction	0	2,031,645	2,031,645	0	1,442,082	1,442,082	0	589,563	589,563
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(63,310)	(63,310)	0	(44,938)	(44,938)	0	(18,372)	(18,372)
99	997010	Deferred Gas Credit and Refunds	(50,038,937)	0	(50,038,937)	(36,313,444)	0	(36,313,444)	(13,725,493)	0	(13,725,493)
12	997016	Redemption Expense Amortization	0	29,135	29,135	0	20,680	20,680	0	8,455	8,455
99	997018	DSM Tariff Rider	3,250,407	0	3,250,407	1,563,829	0	1,563,829	1,686,578	0	1,686,578
12	997020	FAS87 Current Pension Accrual	0	(410,614)	(410,614)	0	(291,458)	(291,458)	0	(119,156)	(119,156)
12	997027	Customer Uncollectibles	(288,060)	(857,573)	(1,145,633)	(429,432)	(608,714)	(1,038,146)	141,372	(248,859)	(107,487)
99	997031	Decoupling Mechanism	4,030,450	0	4,030,450	3,656,920	0	3,656,920	373,530	0	373,530
12	997032	Interest Rate Swaps	0	2,832,023	2,832,023	0	2,010,198	2,010,198	0	821,825	821,825
12	997035	Leases	0	(290)	(290)	0	(208)	(208)	0	(82)	(82)
12	997048	AFUDC	0	(318,716)	(318,716)	0	(226,228)	(226,228)	0	(92,488)	(92,488)
12	997049	Tax Depreciation	0	(39,364,241)	(39,364,241)	0	(27,941,132)	(27,941,132)	0	(11,423,109)	(11,423,109)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	19,159	0	19,159	2,246	0	2,246	16,913	0	16,913
12	997080	Book Transportation Depreciation	0	7,688,408	7,688,408	0	5,457,309	5,457,309	0	2,231,099	2,231,099
12	997081	Deferred Compensation	0	(19,957)	(19,957)	0	(14,166)	(14,166)	0	(5,791)	(5,791)
4	997082	Meal Disallowances	0	126,113	126,113	0	90,481	90,481	0	35,632	35,632
12	997083	Paid Time Off	0	233,062	233,062	0	165,430	165,430	0	67,632	67,632
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(34,010)	0	(34,010)	(34,010)	0	(34,010)	0	0	0
12	997101	Repairs 481 (a)	0	(5,903,158)	(5,903,158)	0	(4,190,121)	(4,190,121)	0	(1,713,037)	(1,713,037)
99	997105	WA Nat Gas Line Extension	2,037,268	0	2,037,268	2,037,268	0	2,037,268	0	0	0
99	997107	MDM System	(2,922,549)	0	(2,922,549)	(2,922,549)	0	(2,922,549)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(16,235)	0	(16,235)	(16,235)	0	(16,235)	0	0	0
99	997109	Tax Reform Amortization	(14,361)	0	(14,361)	(14,361)	0	(14,361)	0	0	0
99	997110	FISERVE	158,334	127,351	285,685	0	90,395	90,395	158,334	36,956	195,290
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,474)	(32,474)	0	(13,276)	(13,276)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(324,922)	(324,922)	0	(132,837)	(132,837)
12	997115	AFUDC Equity DFIR Deferral	(119,254)	0	(119,254)	(48,910)	0	(48,910)	(70,344)	0	(70,344)
12	997118	Depreciation Study Deferral	(23,742)	0	(23,742)	0	0	0	(23,742)	0	(23,742)
12	997119	AFUDC Tax CPI	0	1,877,769	1,877,769	0	1,332,859	1,332,859	0	544,910	544,910
12	997120	Transportation Tax Disallowance	0	16,571	16,571	0	11,762	11,762	0	4,809	4,809
12	997122	Regulatory Fees	(278,685)	0	(278,685)	(278,685)	0	(278,685)	0	0	0
12	997125	COVID-19	303,710	0	303,710	303,710	0	303,710	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,232)	(136,232)	0	(55,695)	(55,695)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(294,778)	(294,778)	0	(120,513)	(120,513)
12	997128	Meters Expensed	0	(5,149,406)	(5,149,406)	0	(3,655,100)	(3,655,100)	0	(1,494,306)	(1,494,306)
12	997129	Mixed Service Costs (IDD#5)	0	(7,349,999)	(7,349,999)	0	(5,217,103)	(5,217,103)	0	(2,132,896)	(2,132,896)
12	997138	Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
12	997139	Pension Settlement	0	67,073	67,073	0	47,609	47,609	0	19,464	19,464
12	997140	Insurance Balancing	(8,413)	0	(8,413)	(8,413)	0	(8,413)	0	0	0
12	997141	CCA	(9,794)	0	(9,794)	(9,794)	0	(9,794)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(17,925,720)	(30,330,675)	(48,256,395)	(32,549,488)	(32,308,769)	(35,104,078)	(4,260,855)	(8,891,462)	(13,152,317)

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%	67.044%	32.956%
G-ALL	11	Book Depreciation	100.000%	71.482%	28.518%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.981%	29.019%
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 June 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(111,426)	(79,091)	(32,335)
99	410100	Deferred Federal Income Tax Exp	10,541,393	7,717,723	2,823,670
		SUBTOTAL	10,429,967	7,638,632	2,791,335
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,040,927)	(1,448,690)	(592,237)
99	411100	Deferred Federal Income Tax Exp	(1,328,737)	(894,484)	(434,253)
		SUBTOTAL	(3,369,664)	(2,343,174)	(1,026,490)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,429,856	1,000,899	428,957
		SUBTOTAL	1,429,856	1,000,899	428,957
		Total Deferred Federal Income Tax Expense	8,490,159	6,296,357	2,193,802
99	411193	Customer Tax Credit Amortization	(11,107,566)	(10,036,731)	(1,070,835)
		SUBTOTAL	(11,107,566)	(10,036,731)	(1,070,835)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.981%	29.019%
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 June 30, 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	234,786	234,786	0	160,711	160,711	0	74,075	74,075
		TOTAL UNDERGROUND STORAGE TAX	0	234,786	234,786	0	160,711	160,711	0	74,075	74,075
		DISTRIBUTION									
99	408110	State Excise Tax	9,540,667	0	9,540,667	9,540,667	0	9,540,667	0	0	0
99	408120	Municipal Occupation & License Tax	10,507,554	0	10,507,554	8,702,810	0	8,702,810	1,804,744	0	1,804,744
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	3,728,498	0	3,728,498	2,759,882	0	2,759,882	968,616	0	968,616
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	(5,157)	0	(5,157)	0	0	0	(5,157)	0	(5,157)
		TOTAL DISTRIBUTION TAX	23,776,668	0	23,776,668	21,003,386	0	21,003,386	2,773,282	0	2,773,282
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	591,054	979,288	1,570,342	429,075	702,600	1,131,675	161,979	276,688	438,667
		TOTAL A&G TAX	591,054	979,288	1,570,342	429,075	702,600	1,131,675	161,979	276,688	438,667
		TOTAL TAXES OTHER THAN FIT	24,367,722	1,214,074	25,581,796	21,432,461	863,311	22,295,772	2,935,261	350,763	3,286,024

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 June 30, 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
		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)	4,330,643	61,572,275	65,902,918	4,330,643	44,175,644	48,506,287	0	17,396,631	17,396,631
		TOTAL INTANGIBLE PLANT	6,124,754	62,905,184	69,029,938	5,353,237	45,131,953	50,485,190	771,517	17,773,231	18,544,748
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	911,162	911,162	0	380,841	380,841
1	351XXX	Structures & Improvements	0	2,974,070	2,974,070	0	2,035,751	2,035,751	0	938,319	938,319
1	352XXX	Wells	0	23,595,214	23,595,214	0	16,150,924	16,150,924	0	7,444,290	7,444,290
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	15,489,844	15,489,844	0	10,602,798	10,602,798	0	4,887,046	4,887,046
1	355000	Measuring & Regulating Equipment	0	2,098,444	2,098,444	0	1,436,385	1,436,385	0	662,059	662,059
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,112,317	3,112,317	0	2,130,381	2,130,381	0	981,936	981,936
		TOTAL UNDERGROUND STORAGE PLANT	0	51,165,824	51,165,824	0	35,049,792	35,049,792	0	16,116,032	16,116,032
		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	704,916	0	704,916	520,269	0	520,269	184,647	0	184,647
6	375000	Structures & Improvements	1,596,999	0	1,596,999	947,504	0	947,504	649,495	0	649,495
6	376000	Mains	487,856,463	2,518,937	490,375,400	333,188,077	1,688,796	334,876,873	154,668,386	830,141	155,498,527
6	378000	Measuring & Reg Station Equip-General	7,571,770	0	7,571,770	4,872,075	0	4,872,075	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	346,674,307	0	346,674,307	237,843,690	0	237,843,690	108,830,617	0	108,830,617
6	381XXX	Meters	124,074,314	0	124,074,314	87,617,122	0	87,617,122	36,457,192	0	36,457,192
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	979,565,468	2,518,937	982,084,405	670,093,837	1,688,796	671,782,633	309,471,631	830,141	310,301,772
		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	29,700,608	29,694,418	59,395,026	27,837,680	21,304,557	49,142,237	1,862,928	8,389,861	10,252,789
4	391XXX	Office Furniture & Equipment	1,476,787	15,284,156	16,760,943	1,474,529	10,965,771	12,440,300	2,258	4,318,385	4,320,643
4	392XXX	Transportation Equipment	14,196,433	5,581,147	19,777,580	10,539,299	4,004,250	14,543,549	3,657,134	1,576,897	5,234,031
4	393000	Stores Equipment	416,098	1,123,228	1,539,326	361,077	805,871	1,166,948	55,021	317,357	372,378
4	394000	Tools, Shop & Garage Equipment	3,194,384	7,926,786	11,121,170	2,592,081	5,687,152	8,279,233	602,303	2,239,634	2,841,937
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	3,600,833	1,074,574	4,675,407	2,661,509	770,964	3,432,473	939,324	303,610	1,242,934
4	397XXX	Communications Equipment	4,784,882	21,284,428	26,069,310	3,649,311	15,270,726	18,920,037	1,135,571	6,013,702	7,149,273
4	398000	Miscellaneous Equipment	1,960	185,220	187,180	0	132,888	132,888	1,960	52,332	54,292
		TOTAL GENERAL PLANT	60,850,267	85,427,699	146,277,966	52,493,832	61,290,958	113,784,790	8,356,435	24,136,741	32,493,176

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended June 30, 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	1,046,540,489	202,017,644	1,248,558,133	727,940,906	143,161,499	871,102,405	318,599,583	58,856,145	377,455,728
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,586,988)	(19,586,988)	0	(13,407,293)	(13,407,293)	0	(6,179,695)	(6,179,695)
G-ADEP		Distribution Plant	(299,568,925)	(2,052,218)	(301,621,143)	(194,696,855)	(1,375,889)	(196,072,744)	(104,872,070)	(676,329)	(105,548,399)
G-ADEP		General Plant	(20,307,786)	(30,580,377)	(50,888,163)	(16,173,745)	(21,940,197)	(38,113,942)	(4,134,041)	(8,640,180)	(12,774,221)
		TOTAL ACCUMULATED DEPRECIATION	(319,876,711)	(52,219,583)	(372,096,294)	(210,870,600)	(36,723,379)	(247,593,979)	(109,006,111)	(15,496,204)	(124,502,315)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(495,478)	(1,120,112)	(1,615,590)	(328,032)	(803,636)	(1,131,668)	(167,446)	(316,476)	(483,922)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,980,395)	(32,679,291)	(36,659,686)	(3,980,395)	(23,446,083)	(27,426,478)	0	(9,233,208)	(9,233,208)
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	(4,475,873)	(33,799,403)	(38,275,276)	(4,308,427)	(24,249,719)	(28,558,146)	(167,446)	(9,549,684)	(9,717,130)
		TOTAL ACCUMULATED DEPR/AMORT	(324,352,584)	(86,018,986)	(410,371,570)	(215,179,027)	(60,973,098)	(276,152,125)	(109,173,557)	(25,045,888)	(134,219,445)
		NET GAS UTILITY PLANT before DFIT	722,187,905	115,998,658	838,186,563	512,761,879	82,188,401	594,950,280	209,426,026	33,810,257	243,236,283
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,769,742)	(101,769,742)	0	(72,237,181)	(72,237,181)	0	(29,532,561)	(29,532,561)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,801,979)	(14,801,979)	0	(10,618,378)	(10,618,378)	0	(4,183,601)	(4,183,601)
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	(274,143)	(274,143)	0	(194,589)	(194,589)	0	(79,554)	(79,554)
		TOTAL ACCUMULATED DFIT	0	(118,195,687)	(118,195,687)	0	(84,018,592)	(84,018,592)	0	(34,177,095)	(34,177,095)
		NET GAS UTILITY PLANT	722,187,905	(2,197,029)	719,990,876	512,761,879	(1,830,191)	510,931,688	209,426,026	(366,838)	209,059,188

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%	67.044%	32.956%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.981%	29.019%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended June 30, 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	722,187,905	(2,197,029)	719,990,876	512,761,879	(1,830,191)	510,931,688	209,426,026	(366,838)	209,059,188
	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	1,445,508	2,142,563	3,588,071	924,038	1,537,203	2,461,241	521,470	605,360	1,126,830
4	182318 Accumulated Amortization - AFUDC	(316,143)	(892,108)	(1,208,251)	(234,230)	(640,045)	(874,275)	(81,913)	(252,063)	(333,976)
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	13,192,339	13,192,339	0	9,030,156	9,030,156	0	4,162,183	4,162,183
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	3,233,567	0	3,233,567	3,233,567	0	3,233,567	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,674,291	0	7,674,291	7,674,291	0	7,674,291	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,290,650)	0	(2,290,650)	(2,290,650)	0	(2,290,650)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(20,969,118)	0	(20,969,118)	(10,404,199)	0	(10,404,199)	(10,564,919)	0	(10,564,919)
99	190393 ADFIT-Customer Tax Credit	4,403,515	0	4,403,515	2,184,882	0	2,184,882	2,218,633	0	2,218,633
99	235199 Customer Deposits	(2,236)	0	(2,236)	(2,236)	0	(2,236)	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	3,358,439	0	3,358,439	3,358,439	0	3,358,439	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(705,272)	0	(705,272)	(705,272)	0	(705,272)	0	0	0
C-WKC	Working Capital	20,474,499	0	20,474,499	14,517,332	0	14,517,332	5,957,167	0	5,957,167
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,306,400	20,222,495	36,528,895	18,255,962	13,885,122	32,141,084	(1,949,562)	6,337,373	4,387,811
	NET RATE BASE	738,494,305	18,025,466	756,519,771	531,017,841	12,054,931	543,072,772	207,476,464	5,970,535	213,446,999

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 June 30, 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)	3,987,222	3,987,222												
Steam (ED-ID)	4,336,318	4,336,318												
Steam (ED-WA)	11,494,061	11,494,061												
Hydro (ED-AN)	16,496,691	16,496,691												
Other (ED-AN)	10,994,747	10,994,747												
Total Electric Production	47,309,039	47,309,039												
Electric Transmission														
ED-AN	19,586,121	19,586,121												
ED-ID	276,123	276,123												
ED-WA	520,935	520,935												
Total Electric Transmission	20,383,179	20,383,179												
Electric Distribution														
ED-AN	85,474	85,474												
ED-ID	20,021,729	20,021,729												
ED-WA	38,448,827	38,448,827												
Total Electric Distribution	58,556,030	58,556,030												
Gas Underground Storage														
1 GD-AN	747,734		747,734			747,734	747,734		511,824	511,824		235,910	235,910	
GD-OR	127,890			127,890										
Total Gas Underground Storage	875,624		747,734	127,890		747,734	747,734		511,824	511,824		235,910	235,910	
Gas Distribution														
6 GD-AN	57,432		57,432				57,432	57,432	38,505	38,505		18,927	18,927	
GD-ID	7,018,101		7,018,101			7,018,101	7,018,101				7,018,101		7,018,101	
GD-WA	16,401,873		16,401,873			16,401,873	16,401,873	16,401,873		16,401,873				
GD-OR	10,648,521			10,648,521										
Total Gas Distribution	34,125,927		23,477,406	10,648,521		23,419,974	23,477,406		16,401,873	38,505	16,440,378	7,018,101	18,927	7,037,028
General Plant														
ED-AN	2,898,585	2,898,585												
ED-ID	518,693	518,693												
ED-WA	1,356,928	1,356,928												
7,4 CD-AA	21,672,882	15,195,291	4,488,020	1,989,571		4,488,020	4,488,020		3,219,975	3,219,975		1,268,045	1,268,045	
9,4 CD-AN	709,018	546,958	162,060			162,060	162,060		116,272	116,272		45,788	45,788	
9 CD-ID	479,373	369,803	109,570			109,570	109,570				109,570		109,570	
9 CD-WA	2,244,304	1,731,323	512,981			512,981	512,981	512,981		512,981				
8,4 GD-AA	362,439		250,210	112,229		250,210	250,210		179,516	179,516		70,694	70,694	
4 GD-AN	30,243		30,243			30,243	30,243		21,698	21,698		8,545	8,545	
GD-ID	39,531		39,531			39,531	39,531				39,531		39,531	
GD-WA	1,092,845		1,092,845			1,092,845	1,092,845	1,092,845		1,092,845				
GD-OR	206,466			206,466										
Total General Plant	31,611,307	22,617,581	6,685,460	2,308,266		1,754,927	4,930,533	6,685,460	1,605,826	3,537,461	5,143,287	149,101	1,393,072	1,542,173
Total Depreciation Expense	192,861,106	148,865,829	30,910,600	13,084,677		25,174,901	5,735,699	30,910,600	18,007,699	4,087,790	22,095,489	7,167,202	1,647,909	8,815,111

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	67.044%	32.956%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended June 30, 2023	
Ending Balance 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			
Production/Transmission																
	Franchises (302000)	ED-AN	918,400	918,400												
	Misc Intangible Plt (303000)	ED-AN	260,919	260,919												
Total Production/Transmission			1,179,319	1,179,319												
Distribution																
	Franchises (302000)	ED-WA	109,018	109,018												
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution			114,884	114,884												
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		7,336			7,336										
Total General Plant - 303000			471,554	298,353	127,783	45,418		39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA		44,802,357	31,411,829	9,277,672	4,112,856		9,277,672	9,277,672		6,656,359	6,656,359		2,621,313	2,621,313	
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		3,727,800	2,875,737	852,063			852,063	852,063	852,063		852,063			0	
	ED-AN		6,733,009	6,733,009												
	ED-ID		0	0												
	ED-WA		1,149,593	1,149,593												
8,4	GD-AA		85,777		59,216	26,561		59,216	59,216		42,485	42,485		16,731	16,731	
4	GD-AN		0		0			0	0		0	0		0	0	
	GD-OR		47,388			47,388										
Total Miscellaneous IT Intangible Plant - 3031XX			56,666,021	42,262,814	10,216,402	4,186,805		852,063	9,364,339	10,216,402	852,063	6,718,539	7,570,602	0	2,645,800	2,645,800
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			58,854,209	44,277,801	10,344,185	4,232,223		891,720	9,452,465	10,344,185	876,925	6,781,766	7,658,691	14,795	2,670,699	2,685,494

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended June 30, 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)	(80,096,466)	(80,096,466)												
Steam (ED-ID)	(97,882,764)	(97,882,764)												
Steam (ED-WA)	(191,607,662)	(191,607,662)												
Hydro (ED-AN)	(197,034,446)	(197,034,446)												
Other (ED-AN)	(174,845,711)	(174,845,711)												
Total Electric Production	(741,467,049)	(741,467,049)												
Electric Transmission														
ED-AN	(249,836,300)	(249,836,300)												
ED-ID	(10,736,051)	(10,736,051)												
ED-WA	(16,981,674)	(16,981,674)												
Total Electric Transmission	(277,554,025)	(277,554,025)												
Electric Distribution														
ED-AN	(538,367)	(538,367)												
ED-ID	(286,762,199)	(286,762,199)												
ED-WA	(475,374,003)	(475,374,003)												
Total Electric Distribution	(762,674,569)	(762,674,569)												
Gas Underground Storage														
1 GD-AN	(19,586,988)		(19,586,988)			(19,586,988)	(19,586,988)		(13,407,293)	(13,407,293)		(6,179,695)	(6,179,695)	
GD-OR	(1,707,639)			(1,707,639)										
Total Gas Underground Storage	(21,294,627)		(19,586,988)	(1,707,639)		(19,586,988)	(19,586,988)		(13,407,293)	(13,407,293)		(6,179,695)	(6,179,695)	
Gas Distribution														
6 GD-AN	(2,052,218)		(2,052,218)			(2,052,218)	(2,052,218)		(1,375,889)	(1,375,889)		(676,329)	(676,329)	
GD-ID	(104,872,070)		(104,872,070)			(104,872,070)	(104,872,070)				(104,872,070)		(104,872,070)	
GD-WA	(194,696,855)		(194,696,855)			(194,696,855)	(194,696,855)		(194,696,855)	(194,696,855)				
GD-OR	(145,016,810)			(145,016,810)										
Total Gas Distribution	(446,637,953)		(301,621,143)	(145,016,810)		(299,568,925)	(2,052,218)	(301,621,143)	(194,696,855)	(1,375,889)	(196,072,744)	(104,872,070)	(676,329)	(105,548,399)
General Plant														
ED-AN	(36,559,927)	(36,559,927)												
ED-ID	(13,468,258)	(13,468,258)												
ED-WA	(27,713,765)	(27,713,765)												
7,4 CD-AA	(109,345,766)	(76,664,504)	(22,643,321)	(10,037,941)		(22,643,321)	(22,643,321)		(16,245,677)	(16,245,677)		(6,397,644)	(6,397,644)	
9,4 CD-AN	(9,079,568)	(7,004,251)	(2,075,317)			(2,075,317)	(2,075,317)		(1,488,957)	(1,488,957)		(586,360)	(586,360)	
9 CD-ID	(7,538,440)	(5,815,379)	(1,723,061)			(1,723,061)	(1,723,061)				(1,723,061)		(1,723,061)	
9 CD-WA	(12,757,774)	(9,841,730)	(2,916,044)			(2,916,044)	(2,916,044)	(2,916,044)		(2,916,044)				
8,4 GD-AA	(2,650,539)		(1,829,800)	(820,739)		(1,829,800)	(1,829,800)		(1,312,808)	(1,312,808)		(516,992)	(516,992)	
4 GD-AN	(4,031,939)		(4,031,939)			(4,031,939)	(4,031,939)		(2,892,755)	(2,892,755)		(1,139,184)	(1,139,184)	
GD-ID	(2,410,980)		(2,410,980)			(2,410,980)	(2,410,980)				(2,410,980)		(2,410,980)	
GD-WA	(13,257,701)		(13,257,701)			(13,257,701)	(13,257,701)	(13,257,701)		(13,257,701)				
GD-OR	(5,752,007)			(5,752,007)										
Total General Plant	(244,566,664)	(177,067,814)	(50,888,163)	(16,610,687)		(20,307,786)	(30,580,377)	(50,888,163)	(16,173,745)	(21,940,197)	(38,113,942)	(4,134,041)	(8,640,180)	(12,774,221)
Total Accumulated Depreciation	(2,494,194,887)	(1,958,763,457)	(372,096,294)	(163,335,136)		(319,876,711)	(52,219,583)	(372,096,294)	(210,870,600)	(36,723,379)	(247,593,979)	(109,006,111)	(15,496,204)	(124,502,315)

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	67.044%	32.956%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended June 30, 2023
Ending Balance Basis

Report ID:
G-AAMT-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	(16,110,954)	(16,110,954)											
Misc Intangible Plt (303000)	ED-AN	(2,950,365)	(2,950,365)											
Total Production/Transmission		(19,061,319)	(19,061,319)											
Distribution														
Franchises (302000)	ED-WA	(448,263)	(448,263)											
Misc Intangible Plt (303000)	ED-WA	(69,071)	(69,071)											
Total Distribution		(517,334)	(517,334)											
General Plant - 303000														
7,4	CD-AA	(5,243,205)	(3,676,116)	(1,085,763)	(481,326)		(1,085,763)	(1,085,763)		(778,992)	(778,992)		(306,771)	(306,771)
9,4	CD-AN	(150,278)	(115,929)	(34,349)			(34,349)	(34,349)		(24,644)	(24,644)		(9,705)	(9,705)
	GD-ID	(167,446)		(167,446)			(167,446)	(167,446)				(167,446)		(167,446)
	GD-WA	(328,032)		(328,032)			(328,032)	(328,032)	(328,032)		(328,032)			
	GD-OR	(132,304)			(132,304)									
Total General Plant - 303000		(6,021,265)	(3,792,045)	(1,615,590)	(613,630)	(495,478)	(1,120,112)	(1,615,590)	(328,032)	(803,636)	(1,131,668)	(167,446)	(316,476)	(483,922)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(156,371,117)	(109,634,917)	(32,381,330)	(14,354,870)		(32,381,330)	(32,381,330)		(23,232,308)	(23,232,308)		(9,149,022)	(9,149,022)
9,4	CD-AN	(453,309)	(349,696)	(103,613)			(103,613)	(103,613)		(74,338)	(74,338)		(29,275)	(29,275)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(17,414,335)	(13,433,940)	(3,980,395)		(3,980,395)	(3,980,395)	(3,980,395)	(3,980,395)		(3,980,395)		0	0
	ED-AN	(13,476,403)	(13,476,403)											
	ED-ID	0	0											
	ED-WA	(2,678,030)	(2,678,030)											
8,4	GD-AA	(281,521)		(194,348)	(87,173)		(194,348)	(194,348)		(139,437)	(139,437)		(54,911)	(54,911)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(47,388)			(47,388)									
Total Miscellaneous IT Intangible Plant - 3031		(190,722,103)	(139,572,986)	(36,659,686)	(14,489,431)	(3,980,395)	(32,679,291)	(36,659,686)	(3,980,395)	(23,446,083)	(27,426,478)	0	(9,233,208)	(9,233,208)
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	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(1,371,022)	(1,371,022)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,371,022)	(1,371,022)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(217,693,043)	(164,314,706)	(38,275,276)	(15,103,061)	(4,475,873)	(33,799,403)	(38,275,276)	(4,308,427)	(24,249,719)	(28,558,146)	(167,446)	(9,549,684)	(9,717,130)

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-12E
For Twelve Months Ended June 30, 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	20,694,658	8,466,214	3,115,965	9,112,479	20,694,658	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	131,301,501	0	0	92,058,108	92,058,108	0	0	27,189,915	27,189,915	0	12,053,478	12,053,478
9	CD-WA / ID / AN	31,301,180	9,406,470	6,287,432	8,452,767	24,146,669	2,787,080	1,862,928	2,504,503	7,154,511	0	0	0
	TOTAL ACCOUNT	212,641,488	17,872,684	9,403,397	109,623,354	136,899,435	27,837,680	1,862,928	29,694,418	59,395,026	4,293,549	12,053,478	16,347,027
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,724,276	1,314,167	7,798	2,402,311	3,724,276	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	72,884,880	0	0	51,101,047	51,101,047	0	0	15,093,001	15,093,001	0	6,690,832	6,690,832
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	82,786,964	5,503,947	15,420	53,750,866	59,270,233	1,474,529	2,258	15,284,156	16,760,943	12,109	6,743,679	6,755,788
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,115,508	26,228,133	11,992,272	23,895,103	62,115,508	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,452,099	0	0	0	0	10,070,609	3,411,795	2,969,695	16,452,099	0	0	0
99	GD-OR / AS	4,772,082	0	0	0	0	0	0	0	4,772,082	0	4,772,082	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,592,110	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	7,377,231	1,581,840	828,028	3,281,149	5,691,017	468,690	245,340	972,184	1,686,214	0	0	0
	TOTAL ACCOUNT	98,406,217	27,809,973	12,820,300	32,499,232	73,129,505	10,539,299	3,657,135	5,581,146	19,777,580	4,772,082	727,050	5,499,132

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 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	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	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	1,150	
9		CD-WA / ID / AN	5,750,446	468,197	185,696	3,782,173	4,436,066	138,724	55,021	1,120,635	1,314,380	0	0	0	0	
		TOTAL ACCOUNT	6,478,897	527,063	185,696	4,204,870	4,917,629	361,077	55,021	1,123,228	1,539,326	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	3,404,548	0	0	0	0	2,586,729	380,678	437,141	3,404,548	0	0	0	0	
99		GD-OR / AS	974,233	0	0	0	0	0	0	0	0	974,233	0	0	974,233	
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	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0		
		TOTAL ACCOUNT	36,391,238	1,453,613	1,222,934	18,381,111	21,057,658	2,592,081	602,303	7,926,785	11,121,169	974,233	3,238,178	4,212,411		
	394100	Electric Charging Stations														
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	0	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	0	
7		CD-AA	0	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	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	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	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	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	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		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	27,331,797	13,244,754	7,840,145	6,246,898	27,331,797	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,253,551	0	0	0	0	2,587,433	845,529	820,589	4,253,551	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	33,524,502	13,494,762	8,156,706	7,105,279	28,756,747	2,661,509	939,324	1,074,574	4,675,407	43,834	48,514	92,348
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,114,723	12,994,890	6,500,187	23,619,646	43,114,723	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	98,377,048	0	0	68,974,116	68,974,116	0	0	20,371,919	20,371,919	0	9,031,013	9,031,013
9		CD-WA / ID / AN	20,296,304	10,303,468	2,861,499	2,492,210	15,657,177	3,052,855	847,845	738,427	4,639,127	0	0	0
		TOTAL ACCOUNT	163,663,855	23,298,358	9,361,686	95,085,972	127,746,016	3,649,311	1,135,571	21,284,429	26,069,311	742,178	9,106,350	9,848,528
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	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	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	659,492,899	91,158,466	41,894,957	335,122,251	468,175,674	52,493,832	8,356,436	85,427,698	146,277,966	11,731,972	33,307,287	45,039,259

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 June 30, 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	26,473,695	4,173,637	0	22,300,058	26,473,695	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	365,643	0	0	0	0	0	0	0	0	365,643	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	122,204,670	0	0	85,680,138	85,680,138	0	0	25,306,143	25,306,143	0	11,218,389	
9		CD-WA / ID / AN	963,042	280,223	0	462,697	742,920	83,028	0	137,094	220,122	0	0	
		TOTAL ACCOUNT	150,427,448	4,453,860	0	108,442,893	112,896,753	83,028	0	25,733,459	25,816,487	365,643	11,348,565	11,714,208
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,737,775	0	0	3,737,775	3,737,775	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	28,066,308	0	0	19,677,850	19,677,850	0	0	5,811,971	5,811,971	0	2,576,487	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	31,804,083	0	0	23,415,625	23,415,625	0	0	5,811,971	5,811,971	0	2,576,487	2,576,487
	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 June 30, 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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
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	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	344,805	0	0	344,805	344,805	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	17,564,582	0	0	12,314,879	12,314,879	0	0	3,637,274	3,637,274	0	1,612,429	1,612,429
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	17,909,387	0	0	12,659,684	12,659,684	0	0	3,637,274	3,637,274	0	1,612,429	1,612,429
	TOTAL		376,541,236	20,888,918	0	258,023,402	278,912,320	5,353,237	771,517	62,905,183	69,029,937	791,594	27,807,385	28,598,979

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 June 30, 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	(70,564,126)	(49,473,920)	(14,612,419)	(6,477,787)
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	(77,911,825)	(54,683,848)	(16,151,803)	(7,076,174)

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 June 30, 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	6,620,926	6,620,926	0	0	0	0	6,620,926
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
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	111,305,963	52,038,396	0	163,344,359	96,788,631	46,081,229	14,517,332	5,957,167	0
TOTAL		111,305,963	52,038,396	6,620,925	169,965,284	96,788,631	46,081,229	14,517,332	5,957,167	6,620,925

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%