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REGULATORY & GOVERNMENTAL AFFAIRS
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	CASE NO. AVU-E-23-01
OF AVISTA CORPORATION FOR THE)	CASE NO. AVU-G-23-01
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC)	EXHIBIT NO. 4
AND NATURAL GAS CUSTOMERS IN THE)	
STATE OF IDAHO)	KAYLENE J. SCHULTZ
)	

FOR AVISTA CORPORATION

(ELECTRIC AND NATURAL GAS)

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

		09.2023 RY1				
		WITH PRESENT RATES			WITH 09.2023 PROPOSED RATES	
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>
REVENUES						
1	Total General Business	\$285,093	(\$9,709)	\$275,384	\$37,462	\$312,846
2	Interdepartmental Sales	270	-	270		270
3	Sales for Resale	44,832	29,186	74,018		74,018
4	Total Sales of Electricity	330,195	19,477	349,672	37,462	387,134
5	Other Revenue	37,899	(16,688)	21,211		21,211
6	Total Electric Revenue	368,094	2,789	370,883	37,462	408,345
EXPENSES						
Production and Transmission						
7	Operating Expenses	119,142	15,809	134,951		134,951
8	Purchased Power	61,082	(24,480)	36,602		36,602
9	Depreciation/Amortization	21,579	2,154	23,733		23,733
10	Regulatory Amortization	(6,152)	4,611	(1,541)		(1,541)
11	Taxes	8,335	(282)	8,053		8,053
12	Total Production & Transmission	203,986	(2,188)	201,798	-	201,798
Distribution						
13	Operating Expenses	18,132	(411)	17,721		17,721
14	Depreciation/Amortization	18,878	867	19,745		19,745
15	Taxes	6,884	(3,252)	3,632		3,632
16	State Income Taxes	(89)	73	(16)	-	(16)
17	Total Distribution	43,805	(2,723)	41,082	-	41,082
18	Customer Accounting	3,824	264	4,088	67	4,155
19	Customer Service & Information	11,206	(10,754)	452		452
20	Sales Expenses	-	0	0		0
Administrative & General						
21	Operating Expenses	39,295	3,462	42,757	75	42,832
22	Depreciation/Amortization	19,681	3,683	23,364		23,364
23	Regulatory Amortization	(4,612)	8,136	3,524		3,524
23	Taxes	2,389	-	2,389		2,389
24	Total Admin. & General	56,753	15,281	72,034	75	72,109
25	Total Electric Expenses	319,574	(120)	319,454	142	319,596
26	OPERATING INCOME BEFORE FIT	48,520	2,909	51,429	37,320	88,749
FEDERAN INCOME TAX						
27	Current Accrual	2,289	442	2,731	7,837	10,568
28	Debt Interest	-	(524)	(524)		(524)
29	Deferred Income Taxes	(7,212)	7,538	326		326
30	Amortized Investment Tax Credit	(173)	-	(173)		(173)
31	NET OPERATING INCOME	\$53,616	(\$4,547)	\$49,069	\$29,483	\$78,552
RATE BASE						
PLANT IN SERVICE						
32	Intangible	\$111,236	\$7,229	\$118,465		\$118,465
33	Production	511,691	42,015	553,706		553,706
34	Transmission	322,819	39,163	361,982		361,982
35	Distribution	703,038	98,838	801,876		801,876
36	General	149,885	18,801	168,686		168,686
37	Total Plant in Service	1,798,669	206,046	2,004,715	-	2,004,715
ACCUMULATED DEPRECIATION						
38	Intangible	(43,162)	(15,407)	(58,569)		(58,569)
39	Production	(233,431)	(24,797)	(258,228)		(258,228)
40	Transmission	(87,663)	(13,303)	(100,966)		(100,966)
41	Distribution	(261,608)	(34,770)	(296,378)		(296,378)
42	General	(55,395)	(13,512)	(68,907)		(68,907)
43	Total Accumulated Depreciation	(681,259)	(101,789)	(783,048)	-	(783,048)
44	NET PLANT BEFORE DFIT	1,117,410	104,257	1,221,667	-	1,221,667
45	DEFERRED TAXES	(197,501)	(2,985)	(200,486)		(200,486)
46	NET PLANT AFTER DFIT	919,909	101,272	1,021,181	-	1,021,181
47	DEFERRED DEBITS AND CREDITS	(13,048)	-	(13,048)		(13,048)
48	WORKING CAPITAL	26,672	133	26,805		26,805
49	TOTAL RATE BASE	\$933,533	\$101,405	\$1,034,938	\$0	\$1,034,938
50	RATE OF RETURN	5.74%		4.74%		7.59%

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

		09.2024 RY2					
		WITH 09.2023 PROPOSED RATES			WITH 09.2024 PROPOSED RATES		
Line No.	DESCRIPTION	09.2023 Pro Forma Total	09.2024 Total Adjustments	09.2024 Pro Forma Total	09.2023 Proposed Revenues & Related Exp	09.2024 Proposed Revenues & Related Exp	09.2024 Pro Forma Proposed Total
	a	b	c	d	e	f	g
REVENUES							
1	Total General Business	\$275,384	\$0	\$275,384	\$37,462	\$13,150	\$325,996
2	Interdepartmental Sales	270	-	270			270
3	Sales for Resale	74,018	2,717	76,735			76,735
4	Total Sales of Electricity	349,672	2,717	\$352,389	37,462	13,150	403,001
5	Other Revenue	21,211	1,528	22,739			22,739
6	Total Electric Revenue	370,883	4,245	375,128	37,462	13,150	425,740
EXPENSES							
Production and Transmission							
7	Operating Expenses	134,951	3,278	138,229			138,229
8	Purchased Power	36,602	5,231	41,833			41,833
9	Depreciation/Amortization	23,733	612	24,345			24,345
10	Regulatory Amortization	(1,541)	246	(1,295)			(1,295)
11	Taxes	8,053	454	8,507			8,507
12	Total Production & Transmission	201,798	9,822	211,619	-	-	211,619
Distribution							
13	Operating Expenses	17,721	704	18,425			18,425
14	Depreciation/Amortization	19,745	1,140	20,885			20,885
15	Taxes	3,632	249	3,881			3,881
16	State Income Taxes	(16)	-	(16)	-	-	(16)
17	Total Distribution	41,082	2,094	43,176	-	-	43,176
18	Customer Accounting	4,088	183	4,271	67	24	4,362
19	Customer Service & Information	452	24	477			477
20	Sales Expenses	-	0	0			0
Administrative & General							
21	Operating Expenses	42,757	1,100	43,857	75	26	43,958
22	Depreciation/Amortization	23,364	1,100	24,464			24,464
22	Regulatory Amortization	3,524	(97)	3,427			3,427
23	Taxes	2,389	-	2,389			2,389
24	Total Admin. & General	72,034	2,103	74,137	75	26	74,238
25	Total Electric Expenses	319,454	14,225	333,679	142	50	333,871
26	OPERATING INCOME BEFORE FIT	51,429	(9,980)	41,449	37,320	13,100	91,869
FEDERAL INCOME TAX							
27	Current Accrual	2,731	(2,096)	635	7,837	2,751	11,223
28	Debt Interest	(524)	(180)	(704)			(704)
29	Deferred Income Taxes	326	-	326			326
30	Amortized Investment Tax Credit	(173)	-	(173)			(173)
31	NET OPERATING INCOME	\$49,069	(\$7,704)	\$41,365	\$29,483	\$10,349	\$81,197
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$118,465	\$1,479	\$119,944			\$119,944
33	Production	553,706	12,315	566,021			566,021
34	Transmission	361,982	13,957	375,939			375,939
35	Distribution	801,876	46,325	848,201			848,201
36	General	168,686	9,380	178,066			178,066
37	Total Plant in Service	2,004,715	83,456	2,088,171	-	-	2,088,171
ACCUMULATED DEPRECIATION							
38	Intangible	(58,569)	(3,359)	(61,928)			(61,928)
39	Production	(258,228)	(12,495)	(270,723)			(270,723)
40	Transmission	(100,966)	(7,464)	(108,430)			(108,430)
41	Distribution	(296,378)	(16,406)	(312,784)			(312,784)
42	General	(68,907)	(6,980)	(75,887)			(75,887)
43	Total Accumulated Depreciation	(783,048)	(46,704)	(829,752)	-	-	(829,752)
44	NET PLANT BEFORE DFIT	1,221,667	36,752	1,258,419	-	-	1,258,419
45	DEFERRED TAXES	(200,486)	(1,893)	(202,379)			(202,379)
46	NET PLANT AFTER DFIT	1,021,181	34,859	1,056,040	-	-	1,056,040
47	DEFERRED DEBITS AND CREDITS	(13,048)	-	(13,048)			(13,048)
48	WORKING CAPITAL	26,805	-	26,805			26,805
49	TOTAL RATE BASE	\$1,034,938	34,859	\$1,069,797	\$0	\$0	\$1,069,797
50	RATE OF RETURN	4.74%		3.87%			7.59%

AVISTA UTILITIES
Calculation of General Revenue Requirement
Idaho - Electric System
TWELVE MONTHS ENDED JUNE 30, 2022

Line No.	Description	RY1	RY2	Incremental
		Sep-23	Sep-24	RY2
		(000's of Dollars)	(000's of Dollars)	(000's of Dollars)
1	Pro Forma Rate Base	\$1,034,938	\$1,069,797	
2	Proposed Rate of Return	7.59%	7.59%	
3	Net Operating Income Requirement	\$78,552	\$81,198	
4	Pro Forma Net Operating Income	\$49,069	\$41,365	
5	Net Operating Income Deficiency	\$29,483	\$39,833	\$10,350
6	Conversion Factor	0.78701	0.78701	0.78701
7	Revenue Requirement	\$37,462	\$50,613	\$13,150
8	Total General Business Revenues	\$275,654		\$313,116
9	Percentage Revenue Increase - Base	13.59%		4.20%
10	Total Billed Revenues	\$255,635		\$293,097
11	Percentage Revenue Increase -Billed	14.65%		4.49%

AVISTA UTILITIES
Pro Forma Cost of Capital
Idaho - Electric System

Proposed:			
Component	Capital Structure	Pro Forma Cost	Pro Forma Weighted Cost
Total Debt	50.00%	4.92%	2.46%
Common	50.00%	10.25%	5.13%
Total	<u>100.00%</u>		<u>7.59%</u>

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Electric System
TWELVE MONTHS ENDED JUNE 30, 2022

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expenses:	
2	Uncollectibles	0.001795
3	Commission Fees	0.001995
4	Idaho Income Tax	<u>0.000000</u>
5	Total Expenses	<u>0.003790</u>
6	Net Operating Income Before FIT	0.996210
7	21% Federal Income Tax @ 21%	0.209204
8	REVENUE CONVERSION FACTOR	<u><u>0.787006</u></u>

Rate Year September 1, 2023 - August 31, 2024

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations	Accumulated Deferred FIT Rate Base	Deferred Debits, Credits & Reg Amortizations	Working Capital	Restate Capital 06.2022 EOP	Eliminate B & O Taxes	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT ITC/PTC Expense
	Adjustment Number Workpaper Reference	1.00 E-ROO	1.01 E-ADFIT	1.02 E-DDC	1.03 E-WC	1.04 E-RCAP	2.01 E-EBO	2.02 E-UE	2.03 E-RE	2.04 E-ID	2.05 E-FIT
REVENUES											
1	Total General Business	\$285,093	\$0	\$0	\$0	\$0	(\$3,756)	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	270	-	0	-	-	-	0	0	0	-
3	Sales for Resale	44,832	-	0	-	-	-	0	0	0	-
4	Total Sales of Electricity	330,195	0	0	0	0	(3,756)	0	0	0	0
5	Other Revenue	37,899	-	0	-	-	-	0	0	0	-
6	Total Electric Revenue	368,094	0	0	0	0	(3,756)	0	0	0	0
EXPENSES											
Production and Transmission											
7	Operating Expenses	119,142	-	56	-	-	-	0	0	0	-
8	Purchased Power	61,082	-	0	-	-	-	0	0	0	-
9	Depreciation/Amortization	21,579	-	0	-	-	-	0	0	0	-
10	Regulatory Amortization	(6,152)	-	0	-	-	-	0	0	0	-
11	Taxes	8,335	-	0	-	-	-	0	0	0	-
12	Total Production & Transmission	203,986	0	56	0	0	0	0	0	0	0
Distribution											
13	Operating Expenses	18,132	-	0	-	-	-	0	0	0	-
14	Depreciation/Amortization	18,878	-	0	-	-	-	0	0	0	-
15	Taxes	6,884	-	0	-	-	(3,761)	0	0	0	-
16	State Income Taxes	0.000000 (89)	-	0	0	0	0	0	0	0	-
17	Total Distribution	43,805	0	0	0	0	(3,761)	0	0	0	0
18	Customer Accounting	3,824	-	0	-	-	-	(157)	0	0	-
19	Customer Service & Information	11,206	-	0	-	-	-	0	0	0	-
20	Sales Expenses	0	-	0	-	-	-	0	0	0	-
Administrative & General											
21	Operating Expenses	39,295	-	-	-	-	-	-	101	(165)	-
22	Depreciation/Amortization	19,681	-	-	-	-	-	-	-	-	-
23	Regulatory Amortization	(4,612)	-	34	-	-	-	-	-	-	-
24	Taxes	2,389	-	-	-	-	-	-	-	-	-
25	Total Admin. & General	56,753	0	34	0	0	0	0	101	(165)	0
26	Total Electric Expenses	319,574	0	90	0	0	(3,761)	(157)	101	(165)	0
27	OPERATING INCOME BEFORE FIT	48,520	0	(90)	0	0	5	157	(101)	165	0
FEDERAL INCOME TAX											
28	Current Accrual	2,289	-	(19)	-	-	1	33	(21)	35	-
29	Debt Interest	0	7	-	(1)	(190)	-	-	-	-	-
30	Deferred Income Taxes	(7,212)	-	0	-	-	-	0	0	0	-
31	Amortized ITC	(173)	-	0	-	-	-	0	0	0	-
32	NET OPERATING INCOME	\$53,616	(\$7)	(\$71)	\$1	\$190	\$4	\$124	(\$80)	\$130	\$0
RATE BASE											
PLANT IN SERVICE											
33	Intangible	\$111,236	\$0	\$0	\$0	\$3,327	\$0	\$0	\$0	\$0	\$0
34	Production	511,691	-	0	-	19,115	-	0	0	0	-
35	Transmission	322,819	-	0	-	11,206	-	0	0	0	-
36	Distribution	703,038	-	0	-	22,821	-	0	0	0	-
37	General	149,885	-	0	-	1,070	-	0	0	0	-
38	Total Plant in Service	1,798,669	-	-	-	57,539	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT											
39	Intangible	(43,162)	-	0	-	(2,745)	-	0	0	0	-
40	Production	(233,431)	-	0	-	(5,345)	-	0	0	0	-
41	Transmission	(87,663)	-	0	-	(3,243)	-	0	0	0	-
42	Distribution	(261,608)	-	0	-	(7,951)	-	0	0	0	-
43	General	(55,395)	-	0	-	(1,249)	-	0	0	0	-
44	Total Accumulated Depreciation	(681,259)	-	-	-	(20,533)	-	-	-	-	-
45	NET PLANT	1,117,410	-	-	-	37,006	-	-	-	-	-
46	DEFERRED TAXES	(197,501)	(1,420)	-	-	(316)	-	-	-	-	-
47	Net Plant After DFIT	919,909	(1,420)	-	-	36,690	-	-	-	-	-
48	DEFERRED DEBITS AND CREDITS	(13,048)	-	-	-	-	-	-	-	-	-
49	WORKING CAPITAL	26,672	-	-	133	-	-	-	-	-	-
50	TOTAL RATE BASE	\$933,533	(\$1,420)	\$0	133	36,690	-	\$0	\$0	\$0	\$0
51	RATE OF RETURN	5.74%	0								
52	REVENUE REQUIREMENT	21,905	(128)	90	12	3,298	(5)	(158)	101	(166)	-

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022

(000'S OF DOLLARS)

Line No.	DESCRIPTION	SIT/SITC Expense	Revenue Normalization	Miscellaneous Restating	Restate Incentives	ID PCA	Nez Perce Settlement Adjustment	Colstrip / CS2 Maintenance	Restate Debt Interest	Restated TOTAL
	Adjustment Number Workpaper Reference	2.06 E-SIT	2.07 E-RN	2.08 E-MR	2.09 E-RI	2.10 E-PCA	2.11 E-NPS	2.12 E-CCOM	2.13 E-RDI	R-Ttl
REVENUES										
1	Total General Business	\$0	(\$288)	\$0	\$0	(\$5,665)	\$0	\$0	\$0	\$275,384
2	Interdepartmental Sales	-	-	0	-	-	0	0	0	270
3	Sales for Resale	-	-	0	-	-	0	0	0	44,832
4	Total Sales of Electricity	0	(288)	0	0	(5,665)	0	0	0	320,486
5	Other Revenue	-	5,136	0	-	-	0	0	0	43,035
6	Total Electric Revenue	0	4,848	0	0	(5,665)	0	0	0	363,521
EXPENSES										
Production and Transmission										
7	Operating Expenses	-	(319)	0	-	(1,702)	(34)	0	0	117,143
8	Purchased Power	-	(11,242)	0	-	-	0	0	0	49,840
9	Depreciation/Amortization	-	-	0	-	-	0	0	0	21,579
10	Regulatory Amortization	-	4,741	0	-	-	0	(130)	0	(1,541)
11	Taxes	-	-	0	-	-	0	0	0	8,335
12	Total Production & Transmission	0	(6,820)	0	0	(1,702)	(34)	(130)	0	195,356
Distribution										
13	Operating Expenses	-	-	2	-	-	0	0	0	18,134
14	Depreciation/Amortization	-	-	0	-	-	0	0	0	18,878
15	Taxes	-	-	0	-	-	0	0	0	3,123
16	State Income Taxes	73	-	0	0	-	0	0	-	(16)
17	Total Distribution	73	0	2	0	0	0	0	0	40,119
18	Customer Accounting	-	19	0	-	(14)	0	0	0	3,672
19	Customer Service & Information	-	(10,809)	(1)	-	-	0	0	0	396
20	Sales Expenses	-	-	0	-	-	0	0	0	-
Administrative & General										
21	Operating Expenses	-	(1)	(7)	(494)	(11)	0	0	0	38,719
22	Depreciation/Amortization	-	-	0	-	-	0	0	0	19,681
23	Regulatory Amortization	-	-	0	-	-	0	0	0	(4,578)
24	Taxes	-	-	0	-	-	0	0	0	2,389
25	Total Admin. & General	0	(1)	(7)	(494)	(11)	0	0	0	56,211
26	Total Electric Expenses	73	(17,610)	(6)	(494)	(1,727)	(34)	(130)	0	295,754
27	OPERATING INCOME BEFORE FIT	(73)	22,458	6	494	(3,938)	34	130	0	67,767
FEDERAL INCOME TAX										
28	Current Accrual	(15)	4,716	1	104	(1,184)	7	27	188	6,162
29	Debt Interest	-	-	-	-	-	-	-	-	(183)
30	Deferred Income Taxes	-	6,981	0	-	357	0	0	0	126
31	Amortized ITC	-	-	0	-	-	0	0	0	(173)
32	NET OPERATING INCOME	(\$58)	\$10,761	\$5	\$390	(\$3,111)	\$27	\$103	(\$188)	61,835
RATE BASE										
PLANT IN SERVICE										
33	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 114,563
34	Production	-	-	0	-	-	0	0	0	530,806
35	Transmission	-	-	0	-	-	0	0	0	334,025
36	Distribution	-	-	0	-	-	0	0	0	725,859
37	General	-	-	0	-	-	0	0	0	150,955
38	Total Plant in Service	-	-	-	-	-	-	-	-	1,856,208
ACCUMULATED DEPRECIATION/A										
39	Intangible	-	-	0	-	-	0	0	0	(45,907)
40	Production	-	-	0	-	-	0	0	0	(238,776)
41	Transmission	-	-	0	-	-	0	0	0	(90,906)
42	Distribution	-	-	0	-	-	0	0	0	(269,559)
43	General	-	-	0	-	-	0	0	0	(56,644)
44	Total Accumulated Depreciation	-	-	-	-	-	-	-	-	(701,792)
45	NET PLANT	-	-	-	-	-	-	-	-	1,154,416
46	DEFERRED TAXES	-	-	-	-	-	-	-	-	(199,237)
47	Net Plant After DFTT	-	-	-	-	-	-	-	-	955,179
48	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-	-	(13,048)
49	WORKING CAPITAL	-	-	-	-	-	-	-	-	26,805
50	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968,936
51	RATE OF RETURN									6.38%
52	REVENUE REQUIREMENT	73	(13,673)	(6)	(496)	3,953	(34)	(130)	239	14,876

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma IS/IT Costs	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma EDIT (RSGM)	Planned Capital Add 12.2022 EOP	Planned Capital Add 08.2023 EOP
	Adjustment Number Workpaper Reference	3.00P E-PPS23	3.00T E-PTR24	3.01 E-PLN	3.02 E-PLE	3.03 E-PEB23	3.04 E-ISIT	3.05 E-PPT	3.06 E-PIIns	3.07 E-RSGM	3.08 E-CAP22E	3.09 E-CAP23E
REVENUES												
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	0	0	-	-	-	-
3	Sales for Resale	29,186	-	-	-	-	0	0	-	-	-	-
4	Total Sales of Electricity	29,186	0	0	0	0	0	0	0	0	0	0
5	Other Revenue	(26,945)	1,793	-	-	-	0	0	-	-	-	-
6	Total Electric Revenue	2,241	1,793	0	0	0	0	0	0	0	0	0
EXPENSES												
Production and Transmission												
7	Operating Expenses	15,137	-	980	-	(46)	0	0	-	-	-	-
8	Purchased Power	(13,238)	-	-	-	-	0	0	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	0	0	-	-	463	796
10	Regulatory Amortization	-	-	-	-	-	0	0	-	-	-	-
11	Taxes	-	-	-	-	-	0	(282)	-	-	-	-
12	Total Production & Transmission	1,899	0	980	0	(46)	0	(282)	0	0	463	796
Distribution												
13	Operating Expenses	-	-	598	-	(27)	0	0	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	0	0	-	-	635	851
15	Taxes	-	-	-	-	-	0	509	-	-	-	-
16	State Income Taxes	0	0	0	0	0	0	0	-	-	-	-
17	Total Distribution	0	0	598	0	(27)	0	509	0	0	635	851
18	Customer Accounting	-	-	206	-	(9)	0	0	-	-	-	-
19	Customer Service & Information	-	-	14	-	-	0	0	-	-	-	-
20	Sales Expenses	-	-	0	-	-	0	0	-	-	-	-
Administrative & General												
21	Operating Expenses	-	-	1,029	173	(48)	408	0	1,231	-	-	-
22	Depreciation/Amortization	-	-	-	-	-	0	0	-	-	534	1,561
23	Regulatory Amortization	-	-	-	-	-	0	0	-	-	-	-
24	Taxes	-	-	-	-	-	0	0	-	-	-	-
25	Total Admin. & General	0	0	1,029	173	(48)	408	0	1,231	0	534	1,561
26	Total Electric Expenses	1,899	0	2,827	173	(131)	408	227	1,231	0	1,632	3,208
27	OPERATING INCOME BEFORE FIT	342	1,793	(2,827)	(173)	131	(408)	(227)	(1,231)	0	(1,632)	(3,208)
FEDERAL INCOME TAX												
28	Current Accrual	72	377	(594)	(36)	27	(86)	(48)	(259)	-	(343)	(674)
29	Debt Interest	-	-	-	-	-	-	-	-	-	(197)	(41)
30	Deferred Income Taxes	-	-	-	-	-	0	0	-	200	-	-
31	Amortized ITC	-	-	-	-	-	0	0	-	-	-	-
32	NET OPERATING INCOME	\$270	\$1,416	(\$2,234)	(\$137)	\$103	(\$322)	(\$179)	(\$972)	(\$200)	(\$1,092)	(\$2,494)
RATE BASE												
PLANT IN SERVICE												
33	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,376	(\$501)
34	Production	-	-	-	-	-	0	0	-	-	12,893	1,801
35	Transmission	-	-	-	-	-	0	0	-	-	3,780	13,479
36	Distribution	-	-	-	-	-	0	0	-	-	29,488	25,008
37	General	-	-	-	-	-	0	0	-	-	7,589	4,921
38	Total Plant in Service	-	-	-	-	-	-	-	-	-	56,126	44,708
ACCUMULATED DEPRECIATION/A												
39	Intangible	-	-	-	-	-	0	0	-	-	(2,110)	(5,491)
40	Production	-	-	-	-	-	0	0	-	-	(2,956)	(9,896)
41	Transmission	-	-	-	-	-	0	0	-	-	(3,139)	(3,636)
42	Distribution	-	-	-	-	-	0	0	-	-	(7,327)	(11,545)
43	General	-	-	-	-	-	0	0	-	-	(2,875)	(5,372)
44	Total Accumulated Depreciation	-	-	-	-	-	-	-	-	-	(18,407)	(35,940)
45	NET PLANT	-	-	-	-	-	-	-	-	-	37,719	8,768
46	DEFERRED TAXES	-	-	-	-	-	-	-	-	-	420	(909)
47	Net Plant After DFIT	-	-	-	-	-	-	-	-	-	38,139	7,859
48	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-	-	-	-	-
49	WORKING CAPITAL	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	38,139	7,859
51	RATE OF RETURN											
52	REVENUE REQUIREMENT	(344)	(1,800)	2,838	174	(131)	410	228	1,236	254	5,066	3,927

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Depreciation Study	Planned Capital Add 08.2024 AMA	Pro Forma Revenue & O&M Offsets	Pro Forma Fee Free Amortization	Pro Forma Regulatory Amortizations	Pro Forma Misc. O&M Expense	Pro Forma Wildfire Plan Expenses	Pro Forma Colstrip Capital Add & Amortization	RY1
										09.2023 FINAL TOTAL
Adjustment Number		3.10	3.11	3.12	3.13	3.14	3.15	3.16	3.17	F-Ttl
Worksheet Reference		E-Depr	E-CAP24A	E-POFF23	E-PFec23	E-PRA	E-PME23	E-PWF	E-Cols23	
REVENUES										
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275,384
2	Interdepartmental Sales	-	-	-	-	-	-	-	-	270
3	Sales for Resale	-	-	-	-	-	-	-	-	74,018
4	Total Sales of Electricity	0	0	0	0	0	0	0	0	349,672
5	Other Revenue	-	-	3,328	-	-	-	-	-	21,211
6	Total Electric Revenue	0	0	3,328	0	0	0	0	0	370,883
EXPENSES										
Production and Transmission										
7	Operating Expenses	-	-	(14)	-	-	1,762	(12)	-	134,951
8	Purchased Power	-	-	-	-	-	-	-	-	36,602
9	Depreciation/Amortization	198	697	-	-	-	-	-	-	23,733
10	Regulatory Amortization	-	-	-	-	-	-	-	-	(1,541)
11	Taxes	-	-	-	-	-	-	-	-	8,053
12	Total Production & Transmission	198	697	(14)	0	0	1,762	(12)	0	201,798
Distribution										
13	Operating Expenses	-	-	(25)	-	-	888	(1,846)	-	17,721
14	Depreciation/Amortization	(1,653)	1,034	-	-	-	-	-	-	19,745
15	Taxes	-	-	-	-	-	-	-	-	3,632
16	State Income Taxes	-	-	-	-	-	-	-	-	(16)
17	Total Distribution	(1,653)	1,034	(25)	0	0	888	(1,846)	0	41,082
18	Customer Accounting	-	-	-	27	-	192	-	-	4,088
19	Customer Service & Information	-	-	-	-	-	42	-	-	452
20	Sales Expenses	-	-	-	-	-	-	-	-	0
Administrative & General										
21	Operating Expenses	-	-	(114)	-	-	1,360	-	-	42,757
22	Depreciation/Amortization	(69)	1,657	-	-	-	-	-	-	23,364
23	Regulatory Amortization	-	-	-	(23)	3,008	-	5,272	(155)	3,524
24	Taxes	-	-	-	-	-	-	-	-	2,389
25	Total Admin. & General	(69)	1,657	(114)	(23)	3,008	1,360	5,272	(155)	72,034
26	Total Electric Expenses	(1,524)	3,388	(153)	4	3,008	4,244	3,414	(155)	319,454
27	OPERATING INCOME BEFORE FIT	1,524	(3,388)	3,482	(4)	(3,008)	(4,244)	(3,414)	155	51,429
FEDERAL INCOME TAX										
28	Current Accrual	320	(711)	731	(1)	(632)	(891)	(717)	33	2,731
29	Debt Interest	-	(91)	-	-	-	-	-	(13)	(524)
30	Deferred Income Taxes	-	-	-	-	-	-	-	-	326
31	Amortized ITC	-	-	-	-	-	-	-	-	(173)
32	NET OPERATING INCOME	\$1,204	(\$2,586)	\$2,751	(\$3)	(\$2,376)	(\$3,353)	(\$2,697)	\$135	\$49,069
RATE BASE										
PLANT IN SERVICE										
33	Intangible	\$0	\$2,027	\$0	\$0	\$0	\$0	\$0	\$0	\$ 118,465
34	Production	-	5,756	-	-	-	-	-	2,450	553,706
35	Transmission	-	10,698	-	-	-	-	-	-	361,982
36	Distribution	-	21,521	-	-	-	-	-	-	801,876
37	General	-	5,221	-	-	-	-	-	-	168,686
38	Total Plant in Service	-	45,223	-	-	-	-	-	2,450	2,004,715
ACCUMULATED DEPRECIATION/A										
39	Intangible	-	(5,061)	-	-	-	-	-	-	(58,569)
40	Production	-	(6,600)	-	-	-	-	-	-	(258,228)
41	Transmission	-	(3,285)	-	-	-	-	-	-	(100,966)
42	Distribution	-	(7,947)	-	-	-	-	-	-	(296,378)
43	General	-	(4,016)	-	-	-	-	-	-	(68,907)
44	Total Accumulated Depreciation	-	(26,909)	-	-	-	-	-	-	(783,048)
45	NET PLANT	-	18,314	-	-	-	-	-	2,450	1,221,667
46	DEFERRED TAXES	-	(760)	-	-	-	-	-	-	(200,486)
47	Net Plant After DFTT	-	17,554	-	-	-	-	-	2,450	1,021,181
48	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-	-	(13,048)
49	WORKING CAPITAL	-	-	-	-	-	-	-	-	26,805
50	TOTAL RATE BASE	-	17,554	-	-	-	-	-	2,450	\$1,034,938
51	RATE OF RETURN									4.74%
52	REVENUE REQUIREMENT	(1,530)	4,979	(3,495)	4	3,019	4,260	3,427	65	37,462

Rate Year September 1, 2024 - August 31, 2025

(000'S OF DOLLARS)

Line No.	DESCRIPTION	09.2023 FINAL TOTAL	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Planned Capital Add 08.2024 EOP	Planned Capital Add 08.2025 AMA	Pro Forma Property Tax	Pro Forma Labor Non-Exec	Pro Forma Fee Free Amortization	Pro Forma Revenue & O&M Offsets	Pro Forma Misc. O&M Expense
	Adjustment Number Workpaper Reference	F-Ttl	24.00P E-PPS24	24.00T E-PTR24	24.01 E-CAP24E	24.02 E-CAP25A	24.03 E-PPT24	24.04 E-PLN24	24.05 E-PFec24	24.06 E-POFF24	24.07 E-PME24
REVENUES											
1	Total General Business	\$275,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	270	0	0	-	-	0	0	0	0	0
3	Sales for Resale	74,018	2,717	0	-	-	0	0	0	0	0
4	Total Sales of Electricity	349,672	2,717	0	0	0	0	0	0	0	0
5	Other Revenue	21,211	36	(335)	-	-	0	0	0	1,827	0
6	Total Electric Revenue	370,883	2,753	(335)	0	0	0	0	0	1,827	0
EXPENSES											
Production and Transmission											
7	Operating Expenses	134,951	2,074	0	-	-	0	391	0	(93)	812
8	Purchased Power	36,602	5,231	0	-	-	0	0	0	0	0
9	Depreciation/Amortization	23,733	0	0	-	612	0	0	0	0	0
10	Regulatory Amortization	(1,541)	0	0	-	-	0	0	0	0	0
11	Taxes	8,053	0	0	-	-	454	0	0	0	0
12	Total Production & Transmission	201,798	7,305	0	0	612	454	391	0	(93)	812
Distribution											
13	Operating Expenses	17,721	0	0	-	-	0	250	0	(11)	409
14	Depreciation/Amortization	19,745	0	0	-	1,140	0	0	0	0	0
15	Taxes	3,632	0	0	-	-	249	0	0	0	0
16	State Income Taxes	(16)	0	0	-	-	0	0	0	0	0
17	Total Distribution	41,082	0	0	0	1,140	249	250	0	(11)	409
18	Customer Accounting	4,088	0	0	-	-	0	75	0	0	89
19	Customer Service & Information	452	0	0	-	-	0	5	0	0	19
20	Sales Expenses	0	0	0	-	-	0	0	0	0	0
Administrative & General											
21	Operating Expenses	42,757	0	0	-	-	0	373	0	0	627
22	Depreciation/Amortization	23,364	0	0	-	1,100	0	0	0	0	0
23	Regulatory Amortization	3,524	0	0	-	-	0	0	(97)	0	0
24	Taxes	2,389	0	0	-	-	0	0	0	0	0
25	Total Admin. & General	72,034	0	0	0	1,100	0	373	(97)	0	627
26	Total Electric Expenses	319,454	7,305	0	0	2,852	704	1,094	(97)	(105)	1,956
27	OPERATING INCOME BEFORE FIT	51,429	(4,552)	(335)	0	(2,852)	(704)	(1,094)	97	1,932	(1,956)
FEDERAL INCOME TAX											
28	Current Accrual	2,731	(956)	(70)	-	(599)	(148)	(230)	20	406	(411)
29	Debt Interest	(524)	-	-	(51)	(129)	-	-	-	-	-
30	Deferred Income Taxes	326	0	0	-	-	0	0	0	0	0
31	Amortized ITC	(173)	0	0	-	-	0	0	0	0	0
32	NET OPERATING INCOME	\$49,069	(\$3,596)	(\$265)	\$51	(\$2,124)	(\$556)	(\$865)	\$77	\$1,526	(\$1,545)
RATE BASE											
PLANT IN SERVICE											
33	Intangible	118,465	\$0	\$0	(\$2,796)	\$4,275	\$0	\$0	\$0	\$0	\$0
34	Production	553,706	0	0	3,372	8,943	0	0	0	0	0
35	Transmission	361,982	0	0	8,642	5,315	0	0	0	0	0
36	Distribution	801,876	0	0	22,575	23,750	0	0	0	0	0
37	General	168,686	0	0	3,891	5,489	0	0	0	0	0
38	Total Plant in Service	2,004,715	-	-	35,684	47,772	-	-	-	-	-
ACCUMULATED DEPRECIATION/A											
39	Intangible	(58,569)	0	0	(2,800)	(559)	0	0	0	0	0
40	Production	(258,228)	0	0	(6,986)	(5,509)	0	0	0	0	0
41	Transmission	(100,966)	0	0	(3,543)	(3,921)	0	0	0	0	0
42	Distribution	(296,378)	0	0	(8,048)	(8,358)	0	0	0	0	0
43	General	(68,907)	0	0	(3,463)	(3,517)	0	0	0	0	0
44	Total Accumulated Depreciation	(783,048)	-	-	(24,840)	(21,864)	-	-	-	-	-
45	NET PLANT	1,221,667	-	-	10,844	25,908	-	-	-	-	-
46	DEFERRED TAXES	(200,486)	-	-	(968)	(925)	-	-	-	-	-
47	Net Plant After DFIT	1,021,181	-	-	9,876	24,983	-	-	-	-	-
48	DEFERRED DEBITS AND CREDITS	(13,048)	-	-	-	-	-	-	-	-	-
49	WORKING CAPITAL	26,805	-	-	-	-	-	-	-	-	-
50	TOTAL RATE BASE	\$1,034,938	\$0	\$0	9,876	24,983	\$0	\$0	\$0	\$0	\$0
51	RATE OF RETURN	4.74%									
52	REVENUE REQUIREMENT	37,462	4,569	336	888	5,108	706	1,099	(97)	(1,939)	1,963

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Employee Benefits	Pro Forma Colstrip/CS2 Maintenance	RY2 INCREMENTAL	
				09.2024 I FINAL TOTAL	09.2024 I Above 09.2023 TOTAL
Adjustment Number		24.08	24.09	F-Til	F-Til
Workpaper Reference		E-PEB24	E-COM24		
REVENUES					
1	Total General Business	\$0	\$0	\$275,384	\$0
2	Interdepartmental Sales	0	0	270	\$0
3	Sales for Resale	0	0	76,735	\$2,717
4	Total Sales of Electricity	0	0	352,389	2,717
5	Other Revenue	0	0	22,739	\$1,528
6	Total Electric Revenue	0	0	375,128	4,245
EXPENSES					
Production and Transmission					
7	Operating Expenses	94	0	138,229	\$3,278
8	Purchased Power	0	0	41,833	\$5,231
9	Depreciation/Amortization	0	0	24,345	612
10	Regulatory Amortization	0	246	(1,295)	\$246
11	Taxes	0	0	8,507	\$454
12	Total Production & Transmission	94	246	211,619	9,822
Distribution					
13	Operating Expenses	57	0	18,425	\$704
14	Depreciation/Amortization	0	0	20,885	\$1,140
15	Taxes	0	0	3,881	\$249
16	State Income Taxes	0	0	(16)	\$0
17	Total Distribution	57	0	43,176	2,094
18	Customer Accounting	19	0	4,271	\$183
19	Customer Service & Information	0	0	477	\$24
20	Sales Expenses	0	0	0	\$0
Administrative & General					
21	Operating Expenses	100	0	43,857	\$1,100
22	Depreciation/Amortization	0	0	24,464	\$1,100
23	Regulatory Amortization	0	0	3,427	(\$97)
24	Taxes	0	0	2,389	\$0
25	Total Admin. & General	100	0	74,137	2,103
26	Total Electric Expenses	269	246	333,679	14,225
27	OPERATING INCOME BEFORE FIT	(269)	(246)	41,449	(9,980)
FEDERAL INCOME TAX					
28	Current Accrual	(57)	(52)	635	(\$2,096)
29	Debt Interest	-	-	(704)	(\$180)
30	Deferred Income Taxes	0	0	326	\$0
31	Amortized ITC	0	0	(173)	\$0
32	NET OPERATING INCOME	(\$213)	(\$194)	\$41,365	(\$7,704)
RATE BASE					
PLANT IN SERVICE					
33	Intangible	\$0	\$0	\$119,944	\$1,479
34	Production	0	0	566,021	\$12,315
35	Transmission	0	0	375,939	\$13,957
36	Distribution	0	0	848,201	\$46,325
37	General	0	0	178,066	\$9,380
38	Total Plant in Service	-	-	2,088,171	83,456
ACCUMULATED DEPRECIATION/A					
39	Intangible	0	0	(61,928)	(\$3,359)
40	Production	0	0	(270,723)	(\$12,495)
41	Transmission	0	0	(108,430)	(\$7,464)
42	Distribution	0	0	(312,784)	(\$16,406)
43	General	0	0	(75,887)	(\$6,980)
44	Total Accumulated Depreciation	-	-	(829,752)	(46,704)
45	NET PLANT	-	-	1,258,419	36,752
46	DEFERRED TAXES	-	-	(202,379)	(\$1,893)
47	Net Plant After DFIT	-	-	1,056,040	34,859
48	DEFERRED DEBITS AND CREDITS	-	-	(13,048)	\$0
49	WORKING CAPITAL	-	-	26,805	\$0
50	TOTAL RATE BASE	\$0	\$0	\$1,069,797	34,859
51	RATE OF RETURN			3.87%	
52	REVENUE REQUIREMENT	270	247	50,613	13,151

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

Line No.	DESCRIPTION	9.2023 RY1				
		WITH PRESENT RATES		WITH 09.2023 PROPOSED RATES		
		Actual Per Results Report	Total Adjustments	09.2023 Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$76,137	\$(30,580)	\$45,557	\$ 2,771	\$48,328
2	Total Transportation	595	7	602		602
3	Other Revenues	28,824	(27,232)	1,592		1,592
4	Total Gas Revenues	105,556	(57,805)	47,751	2,771	50,522
EXPENSES						
Production Expenses						
5	City Gate Purchases	64,459	(64,459)	-		-
6	Purchased Gas Expense	328	(12)	316		316
7	Net Nat Gas Storage Trans	(3,550)	3,550	-		-
8	Total Production	61,237	(60,921)	316	-	316
Underground Storage						
9	Operating Expenses	695	109	804		804
10	Depreciation	224	21	245		245
11	Taxes	98	21	119		119
12	Total Underground Storage	1,017	151	1,168	-	1,168
Distribution						
13	Operating Expenses	4,879	507	5,386		5,386
14	Depreciation	6,713	335	7,048		7,048
15	Taxes	3,010	(575)	2,435		2,435
16	State Income Taxes	(18)	13	(5)	-	(5)
17	Total Distribution	14,584	280	14,864	-	14,864
18	Customer Accounting	2,190	153	2,343	5	2,348
19	Customer Service & Information	1,786	(1,489)	297		297
20	Sales Expenses	-	18	18		18
Administrative & General						
21	Operating Expenses	8,170	585	8,755	6	8,761
22	Depreciation/Amortization	4,013	311	4,324		4,324
23	Regulatory Amortizations	(937)	1,194	257		257
24	Taxes	490	-	490		490
25	Total Admin. & General	11,736	2,090	13,826	6	13,832
26	Total Gas Expense	92,550	(59,718)	32,832	11	32,843
27	OPERATING INCOME BEFORE FIT	13,006	1,913	14,919	2,760	17,679
FEDERAL INCOME TAX						
28	Current Accrual	(1,781)	417	(1,364)	580	(784)
29	Debt Interest	-	(75)	(75)	-	(75)
30	Deferred FIT	1,348	1,512	2,860		2,860
31	Amort ITC	-	-	-		-
32	NET OPERATING INCOME	\$13,439	\$59	\$13,498	\$2,180	\$15,678
RATE BASE: PLANT IN SERVICE						
33	Underground Storage	\$15,296	\$1,350	\$16,646		\$16,646
34	Distribution Plant	286,853	27,363	314,216		314,216
35	General Plant	47,069	3,696	50,765		50,765
36	Total Plant in Service	349,218	32,409	381,627	-	381,627
ACCUMULATED DEPREC/AMORT						
37	Underground Storage	(5,854)	(508)	(6,362)		(6,362)
38	Distribution Plant	(96,120)	(13,252)	(109,372)		(109,372)
39	General Plant	(19,240)	(4,451)	(23,691)		(23,691)
40	Total Accum. Depreciation/Amort.	(121,214)	(18,211)	(139,425)	-	(139,425)
41	NET PLANT	228,004	14,198	242,202	-	242,202
42	DEFERRED FIT	(35,042)	507	(34,535)		(34,535)
43	Net Plant After DFIT	192,962	14,705	207,667	-	207,667
44	GAS INVENTORY	6,661	-	6,661		6,661
45	GAIN ON SALE OF BUILDING	-	-	-		-
46	OTHER	(8,523)	-	(8,523)		(8,523)
47	WORKING CAPITAL	950	(193)	757		757
48	TOTAL RATE BASE	\$192,050	\$14,512	\$206,562	\$0	\$206,562
49	RATE OF RETURN	7.00%		6.53%		7.59%

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

		09.2024 RY2					
		WITH 09.2023 PROPOSED RATES			WITH 09.2024 PROPOSED RATES		
Line No.	DESCRIPTION	09.2023 Pro Forma Total	09.2024 Total Adjustments	09.2024 Pro Forma Total	09.2023 Proposed Revenues & Related Exp	09.2024 Proposed Revenues & Related Exp	09.2024 Pro Forma Proposed Total
	a	b	c	d	e	f	g
REVENUES							
1	Total General Business	\$45,557		\$45,557	\$ 2,771	\$120	\$48,448
2	Total Transportation	602	-	602			602
3	Other Revenues	1,592	795	2,387			2,387
4	Total Gas Revenues	47,751	795	48,546	2,771	120	51,437
EXPENSES							
Production Expenses							
5	City Gate Purchases	-	-	-			-
6	Purchased Gas Expense	316	12	328			328
7	Net Nat Gas Storage Trans	-	-	-			-
8	Total Production	316	12	328	-	-	328
Underground Storage							
9	Operating Expenses	804	50	854			854
10	Depreciation	245	9	254			254
11	Taxes	119	12	131			131
12	Total Underground Storage	1,168	71	1,239	-	-	1,239
Distribution							
13	Operating Expenses	5,386	283	5,669			5,669
14	Depreciation	7,048	259	7,307			7,307
15	Taxes	2,435	(30)	2,405			2,405
16	State Income Taxes	(5)	-	(5)	-	-	(5)
17	Total Distribution	14,864	512	15,376	-	-	15,376
18	Customer Accounting	2,343	118	2,461	5	-	2,466
19	Customer Service & Information	297	17	314			314
20	Sales Expenses	18	-	18			18
Administrative & General							
21	Operating Expenses	8,755	221	8,976	6	-	8,982
22	Depreciation/Amortization	4,324	(290)	4,034			4,034
23	Regulatory Amortizations	257	(158)	99			99
24	Taxes	490	-	490			490
25	Total Admin. & General	13,826	(227)	13,599	6	-	13,605
26	Total Gas Expense	32,832	503	33,335	11	-	33,346
27	OPERATING INCOME BEFORE FIT	14,919	292	15,211	2,760	120	18,091
FEDERAL INCOME TAX							
28	Current Accrual	(1,364)	61	(1,303)	580	25	(698)
29	Debt Interest	(75)	(24)	(99)	-	-	(99)
30	Deferred FIT	2,860	-	2,860			2,860
31	Amort ITC	-	-	-			-
32	NET OPERATING INCOME	\$13,498	\$255	\$13,753	\$2,180	\$95	\$16,028
RATE BASE: PLANT IN SERVICE							
33	Underground Storage	\$16,646	\$602	\$17,248			\$17,248
34	Distribution Plant	314,216	11,503	325,719			325,719
35	General Plant	50,765	(249)	50,516			50,516
36	Total Plant in Service	381,627	11,856	393,483	-	-	393,483
ACCUMULATED DEPREC/AMORT							
37	Underground Storage	(6,362)	(248)	(6,610)			(6,610)
38	Distribution Plant	(109,372)	(6,381)	(115,753)			(115,753)
39	General Plant	(23,691)	(280)	(23,971)			(23,971)
40	Total Accum. Depreciation/Amort.	(139,425)	(6,909)	(146,334)	-	-	(146,334)
41	NET PLANT	242,202	4,947	247,149	-	-	247,149
42	DEFERRED FIT	(34,535)	(343)	(34,878)			(34,878)
43	Net Plant After DFIT	207,667	4,604	212,271	-	-	212,271
44	GAS INVENTORY	6,661	-	6,661			6,661
45	GAIN ON SALE OF BUILDING	-	-	-			-
46	OTHER	(8,523)	-	(8,523)			(8,523)
47	WORKING CAPITAL	757	-	757			757
48	TOTAL RATE BASE	\$206,562	\$4,604	\$211,166	\$0	\$0	\$211,166
49	RATE OF RETURN	6.53%		6.51%			7.59%

AVISTA UTILITIES
Calculation of General Revenue Requirement
Idaho - Natural Gas
TWELVE MONTHS ENDED JUNE 30, 2022

Line No.	Description	RY1	RY2	Incremental RY2
		Sep-23 (000's of Dollars)	Sep-24 (000's of Dollars)	Sep-24 (000's of Dollars)
1	Pro Forma Rate Base	\$206,562	\$ 211,166	
2	Proposed Rate of Return	7.59%	7.59%	
3	Net Operating Income Requirement	\$15,678	\$16,027	
4	Pro Forma Net Operating Income	\$13,498	\$ 13,753	
5	Net Operating Income Deficiency	\$2,180	\$2,274	\$93
6	Conversion Factor	0.78701	0.78701	0.78701
7	Revenue Requirement	\$2,771	\$2,890	\$120
8	Total Base Distribution Revenues	\$46,159		\$48,930
9	Percentage Base Distribution Revenue Increase	6.00%		0.25%
10	Total Present Billed Revenue	\$103,243		\$106,014
11	Percentage Billed Revenue Increase	2.68%		0.11%

**AVISTA UTILITIES
PRO FORMA COST OF CAPITAL
Idaho - Natural Gas**

Proposed:			
<u>Component</u>	<u>Capital Structure</u>	<u>Pro Forma Cost</u>	<u>Pro Forma Weighted Cost</u>
Total Debt	50.00%	4.92%	2.46%
Common Equity	50.00%	10.25%	5.13%
Total	<u>100.00%</u>		<u>7.59%</u>

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Natural Gas System
TWELVE MONTHS ENDED JUNE 30, 2022

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expenses:	
2	Uncollectibles	0.001795
3	Commission Fees	0.001995
4	Idaho State Income Tax	0.000000
5	Total Expenses	<u>0.003790</u>
6	Net Operating Income Before FIT	0.996210
7	21% Federal Income Tax @ 21%	<u>0.209204</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.787006</u></u>

Rate Year September 1, 2023 - August 31, 2024

Line No.	DESCRIPTION	Per Results Report	Accumulated Deferred FIT Rate Base	Deferred Debits, Credits & Reg Amortizations	Working Capital	Restating 06.2022 Capital EOP	Eliminate B & O Taxes	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT / DFIT Expense
	Adjustment Number Workpaper Reference	1.00 G-ROO	1.01 G-DFIT	1.02 G-DDC	1.03 G-WC	1.04 G-RCAP	2.01 G-EBO	2.02 G-UE	2.03 G-RE	2.04 G-ID	2.05 G-FIT
REVENUES											
1	Total General Business	\$76,137	\$ -	\$0	\$ -	\$ -	\$ (1,317)	\$0	\$0	\$0	\$ -
2	Total Transportation	595	-	-	-	-	(9)	-	-	-	-
3	Other Revenues	28,824	-	-	-	-	-	-	-	-	-
4	Total Gas Revenues	\$105,556	-	\$0	-	-	(1,326)	\$0	\$0	\$0	-
EXPENSES											
Production Expenses											
5	City Gate Purchases	64,459	-	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	328	-	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(3,550)	-	-	-	-	-	-	-	-	-
8	Total Production	61,237	-	-	-	-	-	-	-	-	-
Underground Storage											
9	Operating Expenses	695	-	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	224	-	-	-	-	-	-	-	-	-
11	Taxes	98	-	-	-	-	-	-	-	-	-
12	Total Underground Storage	1,017	-	-	-	-	-	-	-	-	-
Distribution											
13	Operating Expenses	4,879	-	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	6,713	-	-	-	-	-	-	-	-	-
15	Taxes	3,010	-	-	-	-	(1,327)	-	-	-	-
16	State Income Taxes	0.000000	(18)	-	-	-	-	-	-	-	-
17	Total Distribution	14,584	-	-	-	-	(1,327)	-	-	-	-
18	Customer Accounting	2,190	-	-	-	-	-	(42)	-	-	-
19	Customer Service & Information	1,786	-	-	-	-	-	-	-	-	-
20	Sales Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General											
21	Operating Expenses	8,170	-	-	-	-	-	-	39	(20)	-
22	Depreciation/Amortization	4,013	-	-	-	-	-	-	-	-	-
23	Regulatory Amortizations	(937)	-	(100)	-	-	-	-	-	-	-
24	Taxes	490	-	-	-	-	-	-	-	-	-
25	Total Admin. & General	11,736	-	(100)	-	-	-	-	39	(20)	-
26	Total Gas Expense	92,550	-	(100)	-	-	(1,327)	(42)	39	(20)	-
27	OPERATING INCOME BEFORE FIT	13,006	-	100	-	-	1	42	(39)	20	-
FEDERAL INCOME TAX											
28	Current Accrual	(1,781)	-	21	-	-	0	9	(8)	4	-
29	Debt Interest	-	(4)	-	1	(21)	-	-	-	-	-
30	Deferred FIT	1,348	-	-	-	-	-	-	-	-	-
31	Amort ITC	-	-	-	-	-	-	-	-	-	-
32	NET OPERATING INCOME	\$ 13,439	\$ 4	\$ 79	\$ (1)	\$ 21	\$ 1	\$ 33	\$ (31)	\$ 16	\$ -
RATE BASE											
PLANT IN SERVICE											
33	Underground Storage	\$15,296	\$ -	\$0	\$ -	\$ 358	\$ -	\$0	\$0	\$0	\$ -
34	Distribution Plant	286,853	-	-	-	6,818	-	-	-	-	-
35	General Plant	47,069	-	-	-	426	-	-	-	-	-
36	Total Plant in Service	349,218	-	-	-	7,602	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT											
37	Underground Storage	(5,854)	-	-	-	(112)	-	-	-	-	-
38	Distribution Plant	(96,120)	-	-	-	(2,998)	-	-	-	-	-
39	General Plant	(19,240)	-	-	-	(567)	-	-	-	-	-
40	Total Accumulated Depreciation/Amortization	(121,214)	-	-	-	(3,677)	-	-	-	-	-
41	NET PLANT	228,004	-	-	-	3,925	-	-	-	-	-
42	DEFERRED TAXES	(35,042)	785	-	-	76	-	-	-	-	-
43	Net Plant After DFIT	192,962	785	-	-	4,001	-	-	-	-	-
44	GAS INVENTORY	6,661	-	-	-	-	-	-	-	-	-
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-	-
46	OTHER	(8,523)	-	-	-	-	-	-	-	-	-
47	WORKING CAPITAL	950	-	-	(193)	-	-	-	-	-	-
48	TOTAL RATE BASE	\$ 192,050	\$ 785	\$ -	\$ (193)	\$ 4,001	\$ -	\$ -	\$ -	\$ -	\$ -
49	RATE OF RETURN	7.00%	-	-	-	-	-	-	-	-	-
50	REVENUE REQUIREMENT	1,445	71	(100)	(17)	360	(1)	(42)	39	(20)	-

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

Line No.	DESCRIPTION	SIT/SITC Expense	Revenue Normalization & Gas Cost Adj.	Miscellaneous Restating	Restate Incentive	Restate Debt Interest	Restated Total
	Adjustment Number Workpaper Reference	2.06 G-SIT	2.07 G-RNGC	2.08 G-MR	2.09 G-RI	2.10 G-RDI	R-Ttl
REVENUES							
1	Total General Business	\$ -	\$ (29,263)	\$0	\$0	\$ -	\$45,557
2	Total Transportation	-	16	-	-	-	602
3	Other Revenues	-	(28,673)	-	-	-	151
4	Total Gas Revenues	-	(57,920)	\$0	\$0	-	46,310
EXPENSES							
Production Expenses							
5	City Gate Purchases	-	(64,459)	-	-	-	-
6	Purchased Gas Expense	-	(39)	-	-	-	289
7	Net Nat Gas Storage Trans	-	3,550	-	-	-	-
8	Total Production	-	(60,948)	-	-	-	289
Underground Storage							
9	Operating Expenses	-	-	-	-	-	695
10	Depreciation/Amortization	-	-	-	-	-	224
11	Taxes	-	-	-	-	-	98
12	Total Underground Storage	-	-	-	-	-	1,017
Distribution							
13	Operating Expenses	-	-	(3)	-	-	4,876
14	Depreciation/Amortization	-	-	-	-	-	6,713
15	Taxes	-	-	-	-	-	1,683
16	State Income Taxes	13	-	-	-	-	(5)
17	Total Distribution	13	-	(3)	-	-	13,267
18	Customer Accounting	-	(52)	-	-	-	2,096
19	Customer Service & Information	-	(1,524)	(1)	-	-	261
20	Sales Expenses	-	-	-	-	-	-
Administrative & General							
21	Operating Expenses	-	(59)	(6)	(117)	-	8,007
22	Depreciation/Amortization	-	-	-	-	-	4,013
23	Regulatory Amortizations	-	1,252	-	-	-	215
24	Taxes	-	-	-	-	-	490
25	Total Admin. & General	-	1,193	(6)	(117)	-	12,725
26	Total Gas Expense	13	(61,332)	(10)	(117)	-	29,655
27	OPERATING INCOME BEFORE FTI	(13)	3,412	10	117	-	16,655
FEDERAL INCOME TAX							
28	Current Accrual	(3)	716	2	24	39	(976)
29	Debt Interest	-	-	-	-	-	(24)
30	Deferred FIT	-	1,469	-	-	-	2,817
31	Amort ITC	-	-	-	-	-	-
32	NET OPERATING INCOME	\$ (10)	\$ 1,226	\$ 8	\$ 92	\$ (39)	\$ 14,837
RATE BASE							
PLANT IN SERVICE							
33	Underground Storage	\$ -	\$ -	\$0	\$0	\$ -	\$ 15,654
34	Distribution Plant	-	-	-	-	-	293,671
35	General Plant	-	-	-	-	-	47,495
36	Total Plant in Service	-	-	-	-	-	356,820
ACCUMULATED DEPRECIATION/							
37	Underground Storage	-	-	-	-	-	(5,966)
38	Distribution Plant	-	-	-	-	-	(99,118)
39	General Plant	-	-	-	-	-	(19,807)
40	Total Accumulated Depreciation/Amor	-	-	-	-	-	(124,891)
41	NET PLANT	-	-	-	-	-	231,929
42	DEFERRED TAXES	-	-	-	-	-	(34,181)
43	Net Plant After DFIT	-	-	-	-	-	197,748
44	GAS INVENTORY	-	-	-	-	-	6,661
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	(8,523)
47	WORKING CAPITAL	-	-	-	-	-	757
48	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,643
49	RATE OF RETURN						7.55%
50	REVENUE REQUIREMENT	13	(1,558)	(10)	(117)	50	112

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Non-Exec 3.01	Pro Forma Labor Exec 3.02	Pro Forma Employee Benefits 3.03	Pro Forma IS/TT Costs 3.04	Pro Forma Property Tax 3.05	Pro Forma Insurance Expense 3.06	Pro Forma EDIT (RSGM) 3.07	Planned Capital Add 12.2022 EOP 3.08	Planned Capital Add 08.2023 EOP 3.09
Adjustment Number	Workpaper Reference	G-PLN	G-PLE	G-PEB23	G-ISIT	G-PPT	G-Ins	G-RSGM	G-CAP22E	G-CAP23E
REVENUES										
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-	-	-
4	Total Gas Revenues	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
EXPENSES										
Production Expenses										
5	City Gate Purchases	-	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	21	-	(1)	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	-	-
8	Total Production	21	-	(1)	-	-	-	-	-	-
Underground Storage										
9	Operating Expenses	0	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	6	7
11	Taxes	-	-	-	-	21	-	-	-	-
12	Total Underground Storage	0	-	-	-	21	-	-	6	7
Distribution										
13	Operating Expenses	240	-	(12)	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-	166	183
15	Taxes	-	-	-	-	752	-	-	-	-
16	State Income Taxes	-	-	-	-	-	-	-	-	-
17	Total Distribution	240	-	(12)	-	752	-	-	166	183
18	Customer Accounting	131	-	(6)	-	-	-	-	-	-
19	Customer Service & Information	10	-	(0)	-	-	-	-	-	-
20	Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General										
21	Operating Expenses	230	41	(11)	93	-	172	-	-	-
22	Depreciation/Amortization	-	-	-	-	-	-	-	32	28
23	Regulatory Amortizations	-	-	-	-	-	-	-	-	-
24	Taxes	-	-	-	-	-	-	-	-	-
25	Total Admin. & General	230	41	(11)	93	-	172	-	32	28
26	Total Gas Expense	631	41	(31)	93	773	172	-	204	218
27	OPERATING INCOME BEFORE FTI	(631)	(41)	31	(93)	(773)	(172)	-	(204)	(218)
FEDERAL INCOME TAX										
28	Current Accrual	(133)	(9)	6	(20)	(162)	(60)	-	(43)	(46)
29	Debt Interest	-	-	-	-	-	-	-	(26)	(9)
30	Deferred FIT	-	-	-	-	-	-	43	-	-
31	Amort ITC	-	-	-	-	-	-	-	-	-
32	NET OPERATING INCOME	\$ (499)	\$ (32)	\$ 24	\$ (73)	\$ (611)	\$ (112)	\$ (43)	\$ (135)	\$ (163)
RATE BASE										
PLANT IN SERVICE										
33	Underground Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ 301	\$ 393
34	Distribution Plant	-	-	-	-	-	-	-	7,165	7,276
35	General Plant	-	-	-	-	-	-	-	1,811	378
36	Total Plant in Service	-	-	-	-	-	-	-	9,277	8,047
ACCUMULATED DEPRECIATION/										
37	Underground Storage	-	-	-	-	-	-	-	(117)	(158)
38	Distribution Plant	-	-	-	-	-	-	-	(2,956)	(4,224)
39	General Plant	-	-	-	-	-	-	-	(1,000)	(1,705)
40	Total Accumulated Depreciation/Amor	-	-	-	-	-	-	-	(4,073)	(6,087)
41	NET PLANT	-	-	-	-	-	-	-	5,204	1,960
42	DEFERRED TAXES	-	-	-	-	-	-	-	(81)	(142)
43	Net Plant After DFIT	-	-	-	-	-	-	-	5,123	1,818
44	GAS INVENTORY	-	-	-	-	-	-	-	-	-
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-	-	-	-
48	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,123	\$ 1,818
49	RATE OF RETURN	-	-	-	-	-	-	-	-	-
50	REVENUE REQUIREMENT	634	41	(31)	93	776	142	55	665	382

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Base							RY1 RATE CHANGE
		Depreciation Study	Planned Capital Add	Pro Forma Revenue & O&M Offsets	Pro Forma Fee Free Amortization	Pro Forma Regulatory Amortizations	Pro Forma Misc. O&M Expense	TOTAL	
		3.10 G-Depr	3.11 G-CAP24A	3.12 G-POFF23	3.13 G-Fee23	3.14 G-PRA	3.15 E-PME23	09.2023 FINAL TOTAL	
	Adjustment Number	3.10	3.11	3.12	3.13	3.14	3.15		
	Workpaper Reference	G-Depr	G-CAP24A	G-POFF23	G-Fee23	G-PRA	E-PME23	F-Ttl	
REVENUES									
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$45,557	
2	Total Transportation	-	-	-	-	-	-	602	
3	Other Revenues	-	-	1,441	-	-	-	1,592	
4	Total Gas Revenues	-	-	1,441	-	-	-	47,751	
EXPENSES									
Production Expenses									
5	City Gate Purchases	-	-	-	-	-	-	-	
6	Purchased Gas Expense	-	-	-	-	-	7	316	
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	
8	Total Production	-	-	-	-	-	7	316	
Underground Storage									
9	Operating Expenses	-	-	-	-	-	109	804	
10	Depreciation/Amortization	(1)	9	-	-	-	-	245	
11	Taxes	-	-	-	-	-	-	119	
12	Total Underground Storage	(1)	9	-	-	-	109	1,168	
Distribution									
13	Operating Expenses	-	-	(55)	-	-	336	5,386	
14	Depreciation/Amortization	(297)	283	-	-	-	-	7,048	
15	Taxes	-	-	-	-	-	-	2,435	
16	State Income Taxes	-	-	-	-	-	-	(5)	
17	Total Distribution	(297)	283	(55)	-	-	336	14,864	
18	Customer Accounting	-	-	-	-	-	123	2,343	
19	Customer Service & Information	-	-	-	-	-	27	297	
20	Sales Expenses	-	-	-	18	-	-	18	
Administrative & General									
21	Operating Expenses	-	-	(25)	-	-	248	8,755	
22	Depreciation/Amortization	(26)	277	-	-	-	-	4,324	
23	Regulatory Amortizations	-	-	-	26	16	-	257	
24	Taxes	-	-	-	-	-	-	490	
25	Total Admin. & General	(26)	277	(25)	26	16	248	13,826	
26	Total Gas Expense	(324)	569	(79)	44	16	850	32,832	
27	OPERATING INCOME BEFORE FTI	324	(569)	1,520	(44)	(16)	(850)	14,919	
FEDERAL INCOME TAX									
28	Current Accrual	68	(119)	319	(9)	(3)	(179)	(1,364)	
29	Debt Interest	-	(15)	-	-	-	-	(75)	
30	Deferred FIT	-	-	-	-	-	-	2,860	
31	Amort ITC	-	-	-	-	-	-	-	
32	NET OPERATING INCOME	\$ 256	\$ (434)	\$ 1,201	\$ (35)	\$ (13)	\$ (672)	\$ 13,498	
RATE BASE									
PLANT IN SERVICE									
33	Underground Storage	\$ -	\$ 298	\$ -	\$ -	\$ -	\$ -	\$ 16,646	
34	Distribution Plant	-	6,104	-	-	-	-	314,216	
35	General Plant	-	1,081	-	-	-	-	50,765	
36	Total Plant in Service	-	7,483	-	-	-	-	381,627	
ACCUMULATED DEPRECIATION/									
37	Underground Storage	-	(121)	-	-	-	-	(6,362)	
38	Distribution Plant	-	(3,074)	-	-	-	-	(109,372)	
39	General Plant	-	(1,179)	-	-	-	-	(23,691)	
40	Total Accumulated Depreciation/Amor	-	(4,374)	-	-	-	-	(139,425)	
41	NET PLANT	-	3,109	-	-	-	-	242,202	
42	DEFERRED TAXES	-	(131)	-	-	-	-	(34,535)	
43	Net Plant After DFIT	-	2,978	-	-	-	-	207,667	
44	GAS INVENTORY	-	-	-	-	-	-	6,661	
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	
46	OTHER	-	-	-	-	-	-	(8,523)	
47	WORKING CAPITAL	-	-	-	-	-	-	757	
48	TOTAL RATE BASE	\$ -	\$ 2,978	\$ -	\$ -	\$ -	\$ -	\$ 206,562	
49	RATE OF RETURN							6.53%	
50	REVENUE REQUIREMENT	(325)	839	(1,526)	44	16	853	2,770	

Rate Year September 1, 2024 - August 31, 2025

Line No.	DESCRIPTION	09.2023 FINAL TOTAL	Planned Capital Add 08.2024 EOP	Planned Capital Add 08.2025 AMA	Pro Forma Property Tax	Pro Forma Labor Non-Exec	Pro Forma Fee Free Amortization	Pro Forma Revenue & O&M Offsets	Pro Forma Misc. O&M Expense	
	Adjustment Number Workpaper Reference	F-Ttl	G-CAP24E	G-CAP25A	G-PPT24	G-PLN24	G-Fee24	G-POFF24	E-PME24	
REVENUES										
1	Total General Business	\$ 45,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Total Transportation	602	-	-	-	-	-	-	-	
3	Other Revenues	1,592	-	-	-	-	-	795	-	
4	Total Gas Revenues	47,751	-	-	-	-	-	795	-	
EXPENSES										
Production Expenses										
5	City Gate Purchases	-	-	-	-	-	-	-	-	
6	Purchased Gas Expense	316	-	-	-	7	-	-	3	
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	-	
8	Total Production	316	-	-	-	7	-	-	3	
Underground Storage										
9	Operating Expenses	804	-	-	-	0	0	0	50	
10	Depreciation/Amortization	245	-	9	-	-	-	-	-	
11	Taxes	119	-	-	12	-	-	-	-	
12	Total Underground Storage	1,168	-	9	12	0	0	0	50	
Distribution										
13	Operating Expenses	5,386	-	-	-	103	-	-	155	
14	Depreciation/Amortization	7,048	-	259	-	-	-	-	-	
15	Taxes	2,435	-	-	(30)	-	-	-	-	
16	State Income Taxes	(5)	-	-	-	-	-	-	-	
17	Total Distribution	14,864	-	259	(30)	103	-	-	155	
18	Customer Accounting	2,343	-	-	-	48	-	-	57	
19	Customer Service & Information	297	-	-	-	3	-	-	13	
20	Sales Expenses	18	-	-	-	-	-	-	-	
Administrative & General										
21	Operating Expenses	8,755	-	-	-	83	-	-	114	
22	Depreciation/Amortization	4,324	-	(290)	-	-	-	-	-	
23	Regulatory Amortizations	257	-	-	-	-	(158)	-	-	
24	Taxes	490	-	-	-	-	-	-	-	
25	Total Admin. & General	13,826	-	(290)	-	83	(158)	-	114	
26	Total Gas Expense	32,832	-	(22)	(18)	245	(158)	0	392	
27	OPERATING INCOME BEFORE FTI	14,919	-	22	18	(245)	158	795	(392)	
FEDERAL INCOME TAX										
28	Current Accrual	(1,364)	-	5	4	(51)	33	167	(82)	
29	Debt Interest	(75)	(8)	(15)	-	-	-	-	-	
30	Deferred FIT	2,860	-	-	-	-	-	-	-	
31	Amort ITC	-	-	-	-	-	-	-	-	
32	NET OPERATING INCOME	\$ 13,498	\$ 8	\$ 33	\$ 14	\$ (193)	\$ 125	\$ 628	\$ (310)	
RATE BASE										
PLANT IN SERVICE										
33	Underground Storage	\$ 16,646	\$ 301	\$ 301	\$ -	\$ -	\$ -	\$ -	\$ -	
34	Distribution Plant	314,216	5,614	5,889	-	-	-	-	-	
35	General Plant	50,765	(938)	689	-	-	-	-	-	
36	Total Plant in Service	381,627	4,977	6,879	-	-	-	-	-	
ACCUMULATED DEPRECIATION/										
37	Underground Storage	(6,362)	(123)	(125)	-	-	-	-	-	
38	Distribution Plant	(109,372)	(3,153)	(3,228)	-	-	-	-	-	
39	General Plant	(23,691)	110	(390)	-	-	-	-	-	
40	Total Accumulated Depreciation/Amor	(139,425)	(3,166)	(3,743)	-	-	-	-	-	
41	NET PLANT	242,202	1,811	3,136	-	-	-	-	-	
42	DEFERRED TAXES	(34,535)	(184)	(159)	-	-	-	-	-	
43	Net Plant After DFIT	207,667	1,627	2,977	-	-	-	-	-	
44	GAS INVENTORY	6,661	-	-	-	-	-	-	-	
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	
46	OTHER	(8,523)	-	-	-	-	-	-	-	
47	WORKING CAPITAL	757	-	-	-	-	-	-	-	
48	TOTAL RATE BASE	\$ 206,562	\$ 1,627	\$ 2,977	\$ -	\$ -	\$ -	\$ -	\$ -	
49	RATE OF RETURN	6.53%	-	-	-	-	-	-	-	
50	REVENUE REQUIREMENT	2,770	146	245	(18)	246	(158)	(798)	393	

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED JUNE 30, 2022
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Employee Benefits	RY2 RATE CHANGE TOTAL	Base RY2 Rate Change INCREMENTAL
			09.2024 FINAL TOTAL	09.2024 1 Above 09.2023 TOTAL
	Adjustment Number	24.08		
	Workpaper Reference	E-PEB24	F-Ttl	F-Ttl
	REVENUES			
1	Total General Business	\$ -	\$ 45,557	\$ -
2	Total Transportation	-	602	-
3	Other Revenues	-	2,387	795
4	Total Gas Revenues	-	48,546	795
	EXPENSES			
	Production Expenses			
5	City Gate Purchases	-	-	-
6	Purchased Gas Expense	2	328	12
7	Net Nat Gas Storage Trans	-	-	-
8	Total Production	2	328	12
	Underground Storage			
9	Operating Expenses	-	854	50
10	Depreciation/Amortization	-	254	9
11	Taxes	-	131	12
12	Total Underground Storage	-	1,239	71
	Distribution			
13	Operating Expenses	24	5,669	283
14	Depreciation/Amortization	-	7,307	259
15	Taxes	-	2,405	(30)
16	State Income Taxes	-	(5)	-
17	Total Distribution	24	15,376	512
18	Customer Accounting	13	2,461	118
19	Customer Service & Information	1	314	17
20	Sales Expenses	-	18	-
	Administrative & General			
21	Operating Expenses	24	8,976	221
22	Depreciation/Amortization	-	4,034	(290)
23	Regulatory Amortizations	-	99	(158)
24	Taxes	-	490	-
25	Total Admin. & General	24	13,599	(227)
26	Total Gas Expense	64	33,335	503
27	OPERATING INCOME BEFORE FTI	(64)	15,211	292
	FEDERAL INCOME TAX			
28	Current Accrual	(13)	(1,303)	61
29	Debt Interest	-	(99)	(24)
30	Deferred FIT	-	2,860	-
31	Amort ITC	-	-	-
32	NET OPERATING INCOME	\$ (50)	\$ 13,753	\$ 255
	RATE BASE			
	PLANT IN SERVICE			
33	Underground Storage	\$ -	\$ 17,248	602
34	Distribution Plant	-	325,719	11,503
35	General Plant	-	50,516	(249)
36	Total Plant in Service	-	393,483	11,856
	ACCUMULATED DEPRECIATION/			
37	Underground Storage	-	(6,610)	(248)
38	Distribution Plant	-	(115,753)	(6,381)
39	General Plant	-	(23,971)	(280)
40	Total Accumulated Depreciation/Amor	-	(146,334)	(6,909)
41	NET PLANT	-	247,149	4,947
42	DEFERRED TAXES	-	(34,878)	(343)
43	Net Plant After DFIT	-	212,271	4,604
44	GAS INVENTORY	-	6,661	-
45	GAIN ON SALE OF BUILDING	-	-	-
46	OTHER	-	(8,523)	-
47	WORKING CAPITAL	-	757	-
48	TOTAL RATE BASE	\$ -	\$ 211,166	\$ 4,604
49	RATE OF RETURN		6.51%	
50	REVENUE REQUIREMENT	64	2,890	120