

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended March 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	53,052,712	39,976,437	13,076,275
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>53,052,712</u>	<u>39,976,437</u>	<u>13,076,275</u>
G-APL	Gas Net Adjusted Rate Base	<u>785,138,635</u>	<u>562,549,964</u>	<u>222,588,671</u>
	RATE OF RETURN	<u>6.757%</u>	<u>7.106%</u>	<u>5.875%</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 March 31, 2024
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	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	3-01-2024 thru 03-31-2024	273,360 100.000%	177,972 65.105%	95,388 34.895%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2023 thru 03-31-2024	14,596,649 100.000%	10,225,485 70.054%	4,371,164 29.946%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000%	278.949%	121.051%
				100.000%	69.737%	30.263%
6	Input	Actual Therms Purchased Percent	04-01-2023 thru 03-31-2024	288,599,633 100.000%	193,095,188 66.908%	95,504,445 33.092%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Ending Balance Basis

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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input		Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		107,790,190	93,362,819	10,011,637	4,415,734
Direct O & M Accts 901 - 935		22,024,373	17,671,165	2,366,681	1,986,527
Direct O & M Accts 901 - 905 Utility 9 Only		5,750,511	4,121,480	1,629,031	XXXXXX
Adjustments		0			
Total		135,565,074	115,155,464	14,007,349	6,402,261
Percentage		100.001%	84.945%	10.333%	4.723%
Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	XXXXXX
Total		100,099,953	74,273,808	17,265,118	8,561,027
Percentage		100.000%	74.200%	17.248%	8.552%
Number of Customers at		797,628	416,479	273,638	107,511
Percentage		99.999%	52.214%	34.306%	13.479%
Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
Percentage		100.001%	74.529%	16.914%	8.558%
Total Percentages		400.001%	285.888%	78.801%	35.312%
Average (CD AA)		100.000%	71.472%	19.700%	8.828%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2024
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input		Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor					
Direct O & M Accts 580 - 894		13,730,176	0	9,527,830	4,202,346
Direct O & M Accts 901 - 935		3,580,140	0	1,946,392	1,633,748
Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031	XXXXXX
Total		18,939,347	0	13,103,253	5,836,094
Percentage		100.000%	0.000%	69.185%	30.815%
Direct Labor Accts 580 - 894		12,843,901	0	9,337,229	3,506,672
Direct Labor Accts 901 - 935		4,309,521	0	1,859,734	2,449,787
Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187	XXXXXX
Total		18,747,609	0	12,791,150	5,956,459
Percentage		100.000%	0.000%	68.228%	31.772%
Number of Customers at		381,149	0	273,638	107,511
Percentage		100.000%	0.000%	71.793%	28.207%
Net Direct Plant		1,165,275,737	0	770,125,934	395,149,803
Percentage		100.000%	0.000%	66.090%	33.910%
Total Percentages		400.000%	0.000%	275.296%	124.704%
Average (GD AA)		100.000%	0.000%	68.824%	31.176%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2024
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	04-01-2023 thru 03-31-2024	31,624,392	22,612,013	9,012,379	
			100.000%	71.502%	28.498%	
12	Net Gas Plant (before ADFIT) Percent	3-01-2024 thru 03-31-2024	861,944,862	610,626,550	251,318,312	
			100.000%	70.843%	29.157%	
13	G-PLT Net Gas General Plant Percent	3-01-2024 thru 03-31-2024	96,391,448	75,279,084	21,112,364	
			100.000%	78.097%	21.903%	
14	Net Allocated Schedule M's Percent	04-01-2023 thru 03-31-2024	-38,202,153	-27,253,819	-10,948,334	
			100.000%	71.341%	28.659%	
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 March 31, 2024	
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	241,870,380	0	241,870,380	171,585,196	0	171,585,196	70,285,184	0	70,285,184
99	4812XX	Commercial - Firm & Interruptible	121,576,184	0	121,576,184	88,182,377	0	88,182,377	33,393,807	0	33,393,807
99	4813XX	Industrial-Firm	4,026,551	0	4,026,551	2,537,816	0	2,537,816	1,488,735	0	1,488,735
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	431,906	0	431,906	388,469	0	388,469	43,437	0	43,437
99	499XXX	Unbilled Revenue	(701,519)	0	(701,519)	(84,779)	0	(84,779)	(616,740)	0	(616,740)
		TOTAL SALES TO ULTIMATE CUSTOMERS	367,203,502	0	367,203,502	262,609,079	0	262,609,079	104,594,423	0	104,594,423
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	55,651,578	0	55,651,578	36,921,719	0	36,921,719	18,729,859	0	18,729,859
4	488000	Miscellaneous Service Revenues	10,654	0	10,654	3,540	0	3,540	7,114	0	7,114
99	4893XX	Transportation Revenues	5,768,937	0	5,768,937	5,076,984	0	5,076,984	691,953	0	691,953
99	493000	Rent from Gas Property	1,000	0	1,000	1,000	0	1,000	0	0	0
99	495010	CCA Allowance Revenue	40,983,862	0	40,983,862	40,983,862	0	40,983,862	0	0	0
99	407310	CCA Allowance Revenue Deferral	(40,983,862)	0	(40,983,862)	(40,983,862)	0	(40,983,862)	0	0	0
4	495XXX	Other Gas Revenues	15,705,015	378,324	16,083,339	10,712,390	263,832	10,976,222	4,992,625	114,492	5,107,117
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	77,137,184	378,324	77,515,508	52,715,633	263,832	52,979,465	24,421,551	114,492	24,536,043
		TOTAL GAS REVENUES	444,340,686	378,324	444,719,010	315,324,712	263,832	315,588,544	129,015,974	114,492	129,130,466
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	247,643,628	0	247,643,628	168,022,586	0	168,022,586	79,621,042	0	79,621,042
99	808XXX	Net Natural Gas Storage Transactions	(5,838,473)	0	(5,838,473)	(3,752,942)	0	(3,752,942)	(2,085,531)	0	(2,085,531)
99	811000	Gas Used for Products Extraction	(425,237)	0	(425,237)	(283,302)	0	(283,302)	(141,935)	0	(141,935)
10	813000	Other Gas Expenses	85,484	987,003	1,072,487	85,484	662,595	748,079	0	324,408	324,408
99	813010	Gas Technology Institute (GTI) Expenses	119,430	0	119,430	82,270	0	82,270	37,160	0	37,160
99	813100	CCA Emission Expense	40,895,568	0	40,895,568	40,895,568	0	40,895,568	0	0	0
99	407417	Regulatory Credits-CCA	(40,986,705)	0	(40,986,705)	(40,986,705)	0	(40,986,705)	0	0	0
		TOTAL PRODUCTION EXPENSES	241,493,695	987,003	242,480,698	164,062,959	662,595	164,725,554	77,430,736	324,408	77,755,144
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	946,859	946,859	0	644,243	644,243	0	302,616	302,616
1	837000	Other Equipment	0	2,060,606	2,060,606	0	1,402,036	1,402,036	0	658,570	658,570
		TOTAL UNDERGROUND STORAGE OPER EXP	0	3,007,465	3,007,465	0	2,046,279	2,046,279	0	961,186	961,186
G-DEPX		Depreciation Expense-Underground Storage	0	772,472	772,472	0	525,590	525,590	0	246,882	246,882
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	285,074	285,074	0	193,964	193,964	0	91,110	91,110
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)	0	1,057,546	1,057,546	0	719,554	719,554	0	337,992	337,992
		TOTAL UNDERGROUND STORAGE EXPENSES	0	4,065,011	4,065,011	0	2,765,833	2,765,833	0	1,299,178	1,299,178

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2024	
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	419,739	1,991,304	2,411,043	349,683	1,394,988	1,744,671	70,056	596,316	666,372
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,009,492	3,049,220	8,058,712	3,350,682	2,136,101	5,486,783	1,658,810	913,119	2,571,929
3	875000	Measuring & Reg Sta Exp-General	151,863	0	151,863	116,634	0	116,634	35,229	0	35,229
3	876000	Measuring & Reg Sta Exp-Industrial	17,674	0	17,674	3,895	0	3,895	13,779	0	13,779
3	877000	Measuring & Reg Sta Exp-City Gate	86,791	0	86,791	60,460	0	60,460	26,331	0	26,331
3	878000	Meter & House Regulator Expenses	441,300	0	441,300	255,123	0	255,123	186,177	0	186,177
3	879000	Customer Installation Expenses	2,365,839	5,200,805	7,566,644	1,536,318	3,643,372	5,179,690	829,521	1,557,433	2,386,954
3	880000	Other Expenses	1,927,161	2,405,634	4,332,795	1,508,159	1,685,243	3,193,402	419,002	720,391	1,139,393
3	881000	Rents	0	(1,046)	(1,046)	0	(733)	(733)	0	(313)	(313)
		MAINTENANCE									
3	885000	Supervision & Engineering	138,673	46	138,719	62,818	32	62,850	75,855	14	75,869
3	887000	Mains	1,221,703	0	1,221,703	976,411	0	976,411	245,292	0	245,292
3	889000	Measuring & Reg Sta Exp-General	235,296	24,007	259,303	163,420	16,818	180,238	71,876	7,189	79,065
3	890000	Measuring & Reg Sta Exp-Industrial	23,136	2,041	25,177	18,152	1,430	19,582	4,984	611	5,595
3	891000	Measuring & Reg Sta Exp-City Gate	153,181	2,662	155,843	76,345	1,865	78,210	76,836	797	77,633
3	892000	Services	1,341,738	0	1,341,738	1,031,121	0	1,031,121	310,617	0	310,617
3	893000	Meters & House Regulators	1,061,619	656,356	1,717,975	714,820	459,804	1,174,624	346,799	196,552	543,351
3	894000	Other Equipment	1,444	244,991	246,435	1,444	171,626	173,070	0	73,365	73,365
		TOTAL DISTRIBUTION OPERATING EXP	14,596,649	13,576,020	28,172,669	10,225,485	9,510,546	19,736,031	4,371,164	4,065,474	8,436,638
G-DEPX		Depreciation Expense-Distribution	24,338,791	56,298	24,395,089	17,193,034	37,668	17,230,702	7,145,757	18,630	7,164,387
G-OTX		Taxes Other Than FIT	24,933,377	0	24,933,377	22,253,483	0	22,253,483	2,679,894	0	2,679,894
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,272,168	56,298	49,328,466	39,446,517	37,668	39,484,185	9,825,651	18,630	9,844,281
		TOTAL DISTRIBUTION EXPENSES	63,868,817	13,632,318	77,501,135	49,672,002	9,548,214	59,220,216	14,196,815	4,084,104	18,280,919

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For Twelve Months Ended March 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	86,388	86,388	0	56,243	56,243	0	30,145	30,145
2	902000	Meter Reading Expenses	349,749	78,092	427,841	243,610	50,842	294,452	106,139	27,250	133,389
2	903XXX	Customer Records & Collection Expenses	572,881	5,010,136	5,583,017	334,571	3,261,849	3,596,420	238,310	1,748,287	1,986,597
2	904000	Uncollectible Accounts	1,104,118	56,092	1,160,210	817,149	36,519	853,668	286,969	19,573	306,542
2	905000	Misc Customer Accounts	0	228,961	228,961	0	149,065	149,065	0	79,896	79,896
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,026,748	5,459,669	7,486,417	1,395,330	3,554,518	4,949,848	631,418	1,905,151	2,536,569
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	19,840,665	96,980	19,937,645	15,828,947	63,139	15,892,086	4,011,718	33,841	4,045,559
2	909000	Advertising	49,378	511,552	560,930	36,093	333,046	369,139	13,285	178,506	191,791
2	910000	Misc Customer Service & Info Exp	0	70,597	70,597	0	45,962	45,962	0	24,635	24,635
		TOTAL CUSTOMER SERVICE & INFO EXP	19,890,043	679,129	20,569,172	15,865,040	442,147	16,307,187	4,025,003	236,982	4,261,985
		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	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	494,986	8,497,014	8,992,000	237,323	5,925,563	6,162,886	257,663	2,571,451	2,829,114
4	921000	Office Supplies & Expenses	134	1,102,571	1,102,705	134	768,900	769,034	0	333,671	333,671
4	922000	Admin. Expenses Transferred - Credit	0	(19,424)	(19,424)	0	(13,546)	(13,546)	0	(5,878)	(5,878)
4	923000	Outside Services Employed	572,168	3,766,846	4,339,014	485,230	2,626,885	3,112,115	86,938	1,139,961	1,226,899
4	924000	Property Insurance Premium	0	683,547	683,547	0	476,685	476,685	0	206,862	206,862
4	925XXX	Injuries and Damages	20,273	2,001,608	2,021,881	15,738	1,395,861	1,411,599	4,535	605,747	610,282
4	926XXX	Employee Pensions and Benefits	1,944,114	6,081,856	8,025,970	1,435,345	4,241,304	5,676,649	508,769	1,840,552	2,349,321
4	928000	Regulatory Commission Expenses	1,289,555	234,444	1,523,999	1,056,663	163,494	1,220,157	232,892	70,950	303,842
4	930000	Miscellaneous General Expenses	31,706	1,742,878	1,774,584	24,169	1,215,431	1,239,600	7,537	527,447	534,984
4	931000	Rents	0	151,958	151,958	0	105,971	105,971	0	45,987	45,987
4	935000	Maintenance of General Plant	666,954	3,258,213	3,925,167	571,286	2,272,180	2,843,466	95,668	986,033	1,081,701
		TOTAL ADMIN & GEN OPERATING EXP	5,019,890	27,501,511	32,521,401	3,825,888	19,178,728	23,004,616	1,194,002	8,322,783	9,516,785

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2024	
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	1,653,858	4,802,972	6,456,830	1,506,272	3,349,449	4,855,721	147,586	1,453,523	1,601,109
G-AMTX	Amortization Expense - General Plant - 303000	39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	464,159	9,976,811	10,440,970	464,159	6,957,528	7,421,687	0	3,019,283	3,019,283
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(61,192)	0	(61,192)	(61,192)	0	(61,192)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensio	1,599,078	0	1,599,078	1,599,078	0	1,599,078	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	754,848	0	754,848	754,848	0	754,848	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amortiz	318,056	0	318,056	318,056	0	318,056	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	47,017	236,807	283,824	34,941	167,761	202,702	12,076	69,046	81,122
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	17,476	0	17,476	0	0	0	17,476	0	17,476
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	266,647	0	266,647	171,550	0	171,550	95,097	0	95,097
99 407347	COVID-19 Deferred Costs	(15,350)	0	(15,350)	0	0	0	(15,350)	0	(15,350)
99 407357	AMORT OF INTERVENOR FUND DEFER	28,789	0	28,789	28,789	0	28,789	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(5,913)	0	(5,913)	(5,913)	0	(5,913)	0	0	0
99 407381	Voluntary RNG Revenue Offset	40,943	0	40,943	34,680	0	34,680	6,263	0	6,263
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(9,310,083)	0	(9,310,083)	(6,600,942)	0	(6,600,942)	(2,709,141)	0	(2,709,141)
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	(87,464)	0	(87,464)	0	0	0	(87,464)	0	(87,464)
99 407443	Regulatory Deferral - Reg. Fees	(594,193)	0	(594,193)	(594,193)	0	(594,193)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(490,850)	0	(490,850)	(487,249)	0	(487,249)	(3,601)	0	(3,601)
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(105,944)	0	(105,944)	(74,472)	0	(74,472)	(31,472)	0	(31,472)
99 407493	Amortization Remand Residual	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	656,459	1,127,753	1,784,212	478,223	786,461	1,264,684	178,236	341,292	519,528
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,693,688)	16,228,175	11,534,487	(2,476,523)	11,319,661	8,843,138	(2,217,165)	4,908,514	2,691,349
	TOTAL ADMIN & GENERAL EXPENSES	326,202	43,729,686	44,055,888	1,349,365	30,498,389	31,847,754	(1,023,163)	13,231,297	12,208,134
	TOTAL EXPENSES BEFORE FIT	327,605,505	68,552,816	396,158,321	232,344,696	47,471,696	279,816,392	95,260,809	21,081,120	116,341,929
	NET OPERATING INCOME (LOSS) BEFORE FIT			48,560,689			35,772,152			12,788,537
G-FIT	FEDERAL INCOME TAX			23,860,538			19,364,979			4,495,559
G-FIT	DEFERRED FEDERAL INCOME TAX			(28,352,561)			(23,569,264)			(4,783,297)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			53,052,712			39,976,437			13,076,275

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.105%	34.895%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.054%	29.946%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
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 March 31, 2024	
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	56,333	374,106	430,439	56,333	260,890	317,223	0	113,216	113,216
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,736,219	0	3,736,219	1,888,781	0	1,888,781
4	495100	Entitlement Penalties	76,259	4,218	80,477	61,278	2,942	64,220	14,981	1,276	16,257
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	10,294,080	0	10,294,080	8,561,306	0	8,561,306	1,732,774	0	1,732,774
4	495329	Amortization Res Decoupling Deferral	(511,666)	0	(511,666)	(1,293,831)	0	(1,293,831)	782,165	0	782,165
4	495338	Non-Res Decoupling Deferred Rev	2,290,138	0	2,290,138	1,781,462	0	1,781,462	508,676	0	508,676
4	495339	Amortization Non-Res Decoupling	(2,125,131)	0	(2,125,131)	(2,190,378)	0	(2,190,378)	65,247	0	65,247
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	15,705,013	378,324	16,083,337	10,712,389	263,832	10,976,221	4,992,624	114,492	5,107,116

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
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 March 31, 2024	
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	109,330,379	0	109,330,379	72,774,803	0	72,774,803	36,555,576	0	36,555,576
1	804001	Pipeline Demand Costs	28,075,745	0	28,075,745	19,168,251	0	19,168,251	8,907,494	0	8,907,494
1	804002	Transport Variable Charges	366,477	0	366,477	250,051	0	250,051	116,426	0	116,426
6	804010	Gas Costs - Fixed Hedge	22,439	0	22,439	14,789	0	14,789	7,650	0	7,650
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	523,144	0	523,144	378,584	0	378,584	144,560	0	144,560
6	804018	Merchandise Processing Fee	154,038	0	154,038	102,301	0	102,301	51,737	0	51,737
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	28,338,356	0	28,338,356	18,967,902	0	18,967,902	9,370,454	0	9,370,454
6	804700	Gas Costs - Offsystem Bookout	56,976	0	56,976	38,152	0	38,152	18,824	0	18,824
6	804711	Gas Costs - Offsystem Bookout Offset	(56,976)	0	(56,976)	(38,152)	0	(38,152)	(18,824)	0	(18,824)
6	804730	Gas Costs - Intracompany LDC Gas	5,595,818	0	5,595,818	3,709,058	0	3,709,058	1,886,760	0	1,886,760
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	68,030,289	0	68,030,289	47,921,672	0	47,921,672	20,108,617	0	20,108,617
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	7,206,943	0	7,206,943	4,735,175	0	4,735,175	2,471,768	0	2,471,768
		TOTAL PURCHASED GAS COSTS	247,643,628	0	247,643,628	168,022,586	0	168,022,586	79,621,042	0	79,621,042

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.908%	33.092%
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 March 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	129,739	96,980	226,719	71,545	63,139	134,684	58,194	33,841	92,035
99	908600 Public Purpose Tariff Rider Expense Offset	19,612,315	0	19,612,315	15,629,371	0	15,629,371	3,982,944	0	3,982,944
99	908610 Limited Income Tax Refund Program	25,131	0	25,131	25,131	0	25,131	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	73,480	0	73,480	102,900	0	102,900	(29,420)	0	(29,420)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	19,840,665	96,980	19,937,645	15,828,947	63,139	15,892,086	4,011,718	33,841	4,045,559

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.105%	34.895%
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 March 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.69%	55.69%
2	Cost of Debt		5.201%	5.207%
	Total Cost of Debt		2.896%	2.900%
	Total Weighted Cost		2.896%	2.900%
G-APL	Net Rate Base	785,138,635	562,549,964	222,588,671
	Interest Deduction for FIT Calculation	22,746,518	16,291,447	6,455,071
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended March 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	444,719,010	315,588,544	129,130,466
G-OPS	Operating & Maintenance Expense	334,237,822	230,769,515	103,468,307
G-OPS	Book Deprec/Amort and Reg Amortizations	34,917,836	25,334,746	9,583,090
G-OTX	Taxes Other than FIT	27,002,663	23,712,131	3,290,532
	Net Operating Income Before FIT	48,560,689	35,772,152	12,788,537
G-INT	Less: Interest Expense	22,746,518	16,291,447	6,455,071
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	87,812,158	72,733,479	15,078,679
	Taxable Net Operating Income	113,621,610	92,214,184	21,407,426
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	23,860,538	19,364,979	4,495,559
G-DTE	Deferred FIT	(20,279,123)	(16,561,111)	(3,718,012)
G-DTE	Customer Tax Credit Amortization	(8,073,438)	(7,008,153)	(1,065,285)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(4,492,023)	(4,204,285)	(287,738)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended March 31, 2024
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	26,496,465	15,692,384	42,188,849	19,188,327	10,928,696	30,117,023	7,308,138	4,763,688	12,071,826
12	997001	Contributions In Aid of Construction	0	1,514,377	1,514,377	0	1,072,830	1,072,830	0	441,547	441,547
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(469,593)	(469,593)	0	(332,674)	(332,674)	0	(136,919)	(136,919)
99	997010	Deferred Gas Credit and Refunds	75,237,232	0	75,237,232	52,656,847	0	52,656,847	22,580,385	0	22,580,385
12	997016	Redemption Expense Amortization	0	23,673	23,673	0	16,771	16,771	0	6,902	6,902
99	997018	DSM Tariff Rider	881,914	0	881,914	(891,876)	0	(891,876)	1,773,790	0	1,773,790
12	997020	FAS87 Current Pension Accrual	0	(394,450)	(394,450)	0	(279,440)	(279,440)	0	(115,010)	(115,010)
12	997027	Customer Uncollectibles	185,668	(905,776)	(720,108)	(37,724)	(641,679)	(679,403)	223,392	(264,097)	(40,705)
99	997031	Decoupling Mechanism	(9,947,422)	0	(9,947,422)	(6,858,560)	0	(6,858,560)	(3,088,862)	0	(3,088,862)
12	997032	Interest Rate Swaps	0	2,119,906	2,119,906	0	1,501,805	1,501,805	0	618,101	618,101
12	997035	Leases	0	(18,849)	(18,849)	0	(13,145)	(13,145)	0	(5,704)	(5,704)
12	997048	AFUDC	0	(196,406)	(196,406)	0	(139,140)	(139,140)	0	(57,266)	(57,266)
12	997049	Tax Depreciation	0	(40,745,464)	(40,745,464)	0	(28,865,309)	(28,865,309)	0	(11,880,155)	(11,880,155)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	74,265	0	74,265	103,685	0	103,685	(29,420)	0	(29,420)
12	997080	Book Transportation Depreciation	0	4,134,617	4,134,617	0	2,929,087	2,929,087	0	1,205,530	1,205,530
12	997081	Deferred Compensation	0	(28,799)	(28,799)	0	(20,402)	(20,402)	0	(8,397)	(8,397)
4	997082	Meal Disallowances	0	200,472	200,472	0	139,803	139,803	0	60,669	60,669
12	997083	Paid Time Off	0	235,737	235,737	0	167,003	167,003	0	68,734	68,734
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
12	997101	Repairs 481 (a)	0	(3,584,178)	(3,584,178)	0	(2,539,139)	(2,539,139)	0	(1,045,039)	(1,045,039)
99	997105	WA Nat Gas Line Extension	1,599,078	0	1,599,078	1,599,078	0	1,599,078	0	0	0
99	997107	MDM System	1,072,904	0	1,072,904	1,072,904	0	1,072,904	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(32,470)	0	(32,470)	(32,470)	0	(32,470)	0	0	0
99	997109	Tax Reform Amortization	(28,721)	0	(28,721)	(28,721)	0	(28,721)	0	0	0
99	997110	FISERVE	158,334	79,806	238,140	0	56,537	56,537	158,334	23,269	181,603
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,850)	(21,850)	0	(8,993)	(8,993)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,517	27,517	0	11,325	11,325
12	997115	AFUDC Equity DFIR Deferral	17,476	0	17,476	0	0	0	17,476	0	17,476
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	821,244	821,244	0	581,794	581,794	0	239,450	239,450
12	997120	Transportation Tax Disallowance	0	34,942	34,942	0	24,754	24,754	0	10,188	10,188
12	997122	Regulatory Fees	(594,193)	0	(594,193)	(594,193)	0	(594,193)	0	0	0
12	997125	COVID-19	(670,491)	0	(670,491)	(487,249)	0	(487,249)	(183,242)	0	(183,242)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,391)	(53,391)	0	(21,974)	(21,974)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,650,945)	(12,650,945)	0	(8,962,309)	(8,962,309)	0	(3,688,636)	(3,688,636)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,321,423)	(4,321,423)	0	(1,778,577)	(1,778,577)
12	997138	Intervenor Funding	27,601	0	27,601	27,601	0	27,601	0	0	0
12	997139	Pension Settlement	0	133,697	133,697	0	94,715	94,715	0	38,982	38,982
99	997140	Insurance Balancing	(111,454)	0	(111,454)	(79,982)	0	(79,982)	(31,472)	0	(31,472)
99	997141	CCA	40,849,498	0	40,849,498	40,849,498	0	40,849,498	0	0	0
99	997143	Depreciation Rate Deferral	179,183	0	179,183	171,550	0	171,550	7,633	0	7,633
99	997144	Williams Pipeline Outage	(9,310,083)	0	(9,310,083)	(6,600,942)	0	(6,600,942)	(2,709,141)	0	(2,709,141)
12	997145	Sec 174 Research Costs	0	1,968,823	1,968,823	0	1,394,773	1,394,773	0	574,050	574,050
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			126,014,306	(38,202,148)	87,812,158	99,987,295	(27,253,816)	72,733,479	26,027,011	(10,948,332)	15,078,679

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.105%	34.895%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.908%	33.092%
G-ALL	11	Book Depreciation	100.000%	71.502%	28.498%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.843%	29.157%
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 March 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	975,496	691,071	284,425
99	410100	Deferred Federal Income Tax Exp	(3,664,569)	(2,340,657)	(1,323,912)
		SUBTOTAL	(2,689,073)	(1,649,586)	(1,039,487)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,168,220)	(2,244,462)	(923,758)
99	411100	Deferred Federal Income Tax Exp	(17,262,776)	(14,655,725)	(2,607,051)
		SUBTOTAL	(20,430,996)	(16,900,187)	(3,530,809)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,840,946	1,988,662	852,284
		SUBTOTAL	2,840,946	1,988,662	852,284
		Total Deferred Federal Income Tax Expense	(20,279,123)	(16,561,111)	(3,718,012)
99	411193	Customer Tax Credit Amortization	(8,073,438)	(7,008,153)	(1,065,285)
		SUBTOTAL	(8,073,438)	(7,008,153)	(1,065,285)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.843%	29.157%
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 March 31, 2024	
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	285,074	285,074	0	193,964	193,964	0	91,110	91,110
		TOTAL UNDERGROUND STORAGE TAX	0	285,074	285,074	0	193,964	193,964	0	91,110	91,110
		DISTRIBUTION									
99	408110	State Excise Tax	10,228,451	0	10,228,451	10,228,451	0	10,228,451	0	0	0
99	408120	Municipal Occupation & License Tax	10,902,221	0	10,902,221	9,102,677	0	9,102,677	1,799,544	0	1,799,544
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	3,807,379	0	3,807,379	2,922,328	0	2,922,328	885,051	0	885,051
99	409100	State Income Tax	45	0	45	27	0	27	18	0	18
99	411410	State Income Tax-ITC Deferred	8	0	8	0	0	0	8	0	8
99	411420	State Income Tax-ITC Amortization	(4,727)	0	(4,727)	0	0	0	(4,727)	0	(4,727)
		TOTAL DISTRIBUTION TAX	24,933,377	0	24,933,377	22,253,483	0	22,253,483	2,679,894	0	2,679,894
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	656,459	1,127,753	1,784,212	478,223	786,461	1,264,684	178,236	341,292	519,528
		TOTAL A&G TAX	656,459	1,127,753	1,784,212	478,223	786,461	1,264,684	178,236	341,292	519,528
		TOTAL TAXES OTHER THAN FIT	25,589,836	1,412,827	27,002,663	22,731,706	980,425	23,712,131	2,858,130	432,402	3,290,532

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended March 31, 2024		
Ending Balance Basis		

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	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	739,956	60,277,425	61,017,381	739,956	42,035,667	42,775,623	0	18,241,758	18,241,758
		TOTAL INTANGIBLE PLANT	2,534,067	61,545,324	64,079,391	1,762,550	42,919,862	44,682,412	771,517	18,625,462	19,396,979
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,256,778	3,256,778	0	2,215,912	2,215,912	0	1,040,866	1,040,866
1	352XXX	Wells	0	23,877,931	23,877,931	0	16,246,544	16,246,544	0	7,631,387	7,631,387
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	15,772,560	15,772,560	0	10,731,650	10,731,650	0	5,040,910	5,040,910
1	355000	Measuring & Regulating Equipment	0	2,381,160	2,381,160	0	1,620,141	1,620,141	0	761,019	761,019
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,395,034	3,395,034	0	2,309,981	2,309,981	0	1,085,053	1,085,053
		TOTAL UNDERGROUND STORAGE PLANT	0	52,796,660	52,796,660	0	35,940,325	35,940,325	0	16,856,335	16,856,335
		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	713,280	0	713,280	525,878	0	525,878	187,402	0	187,402
6	375000	Structures & Improvements	1,671,511	0	1,671,511	996,801	0	996,801	674,710	0	674,710
6	376000	Mains	507,869,479	2,518,938	510,388,417	348,731,548	1,685,371	350,416,919	159,137,931	833,567	159,971,498
6	378000	Measuring & Reg Station Equip-General	7,694,251	0	7,694,251	4,914,601	0	4,914,601	2,779,650	0	2,779,650
6	379000	Measuring & Reg Station Equip-City Gate	7,039,067	0	7,039,067	1,997,514	0	1,997,514	5,041,553	0	5,041,553
6	380000	Services	359,960,096	0	359,960,096	244,882,078	0	244,882,078	115,078,018	0	115,078,018
6	381XXX	Meters	131,522,583	0	131,522,583	94,739,595	0	94,739,595	36,782,988	0	36,782,988
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	4,292,475	0	4,292,475	3,234,250	0	3,234,250	1,058,225	0	1,058,225
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,020,851,337	2,518,938	1,023,370,275	700,086,190	1,685,371	701,771,561	320,765,147	833,567	321,598,714
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,609,636	5,966,139	3,261,721	1,819,882	5,081,603	94,782	789,754	884,536
4	390XXX	Structures & Improvements	29,502,247	28,659,205	58,161,452	27,723,192	19,986,070	47,709,262	1,779,055	8,673,135	10,452,190
4	391XXX	Office Furniture & Equipment	420,017	11,957,030	12,377,047	417,875	8,338,474	8,756,349	2,142	3,618,556	3,620,698
4	392XXX	Transportation Equipment	14,340,643	5,268,751	19,609,394	10,811,548	3,674,269	14,485,817	3,529,095	1,594,482	5,123,577
4	393000	Stores Equipment	452,841	1,090,157	1,542,998	401,567	760,243	1,161,810	51,274	329,914	381,188
4	394000	Tools, Shop & Garage Equipment	3,716,255	7,719,888	11,436,143	2,921,554	5,383,618	8,305,172	794,701	2,336,270	3,130,971
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	3,512,071	1,061,792	4,573,863	2,650,416	740,462	3,390,878	861,655	321,330	1,182,985
4	397XXX	Communications Equipment	4,012,485	24,745,414	28,757,899	3,705,452	17,256,709	20,962,161	307,033	7,488,705	7,795,738
4	398000	Miscellaneous Equipment	990	168,818	169,808	0	117,729	117,729	990	51,089	52,079
		TOTAL GENERAL PLANT	59,424,383	83,782,826	143,207,209	52,003,656	58,427,630	110,431,286	7,420,727	25,355,196	32,775,923

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended March 31, 2024		
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	1,082,809,787	200,643,748	1,283,453,535	753,852,396	138,973,188	892,825,584	328,957,391	61,670,560	390,627,951
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,175,692)	(20,175,692)	0	(13,727,541)	(13,727,541)	0	(6,448,151)	(6,448,151)
G-ADEP		Distribution Plant	(315,520,833)	(2,094,159)	(317,614,992)	(206,035,484)	(1,401,160)	(207,436,644)	(109,485,349)	(692,999)	(110,178,348)
G-ADEP		General Plant	(19,323,047)	(27,492,714)	(46,815,761)	(15,979,608)	(19,172,594)	(35,152,202)	(3,343,439)	(8,320,120)	(11,663,559)
		TOTAL ACCUMULATED DEPRECIATION	(334,843,880)	(49,762,565)	(384,606,445)	(222,015,092)	(34,301,295)	(256,316,387)	(112,828,788)	(15,461,270)	(128,290,058)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(525,221)	(1,128,362)	(1,653,583)	(346,679)	(786,885)	(1,133,564)	(178,542)	(341,477)	(520,019)
G-AAMT		Misc IT Intangible Plant - 3031XX	(554,265)	(34,694,378)	(35,248,643)	(554,265)	(24,194,819)	(24,749,084)	0	(10,499,559)	(10,499,559)
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	(1,079,486)	(35,822,740)	(36,902,226)	(900,944)	(24,981,704)	(25,882,648)	(178,542)	(10,841,036)	(11,019,578)
		TOTAL ACCUMULATED DEPR/AMORT	(335,923,366)	(85,585,305)	(421,508,671)	(222,916,036)	(59,282,999)	(282,199,035)	(113,007,330)	(26,302,306)	(139,309,636)
		NET GAS UTILITY PLANT before DFIT	746,886,421	115,058,443	861,944,864	530,936,360	79,690,189	610,626,549	215,950,061	35,368,254	251,318,315
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,502,723)	(101,502,723)	0	(71,907,574)	(71,907,574)	0	(29,595,149)	(29,595,149)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,566,637)	(12,566,637)	0	(8,765,584)	(8,765,584)	0	(3,801,053)	(3,801,053)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,380,700)	(1,380,700)	0	(962,859)	(962,859)	0	(417,841)	(417,841)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,344	6,344	0	4,424	4,424	0	1,920	1,920
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(257,421)	(257,421)	0	(182,365)	(182,365)	0	(75,056)	(75,056)
		TOTAL ACCUMULATED DFIT	0	(115,701,137)	(115,701,137)	0	(81,813,958)	(81,813,958)	0	(33,887,179)	(33,887,179)
		NET GAS UTILITY PLANT	746,886,421	(642,694)	746,243,727	530,936,360	(2,123,769)	528,812,591	215,950,061	1,481,075	217,431,136

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.908%	33.092%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.843%	29.157%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 31, 2024	
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	746,886,421	(642,694)	746,243,727	530,936,360	(2,123,769)	528,812,591	215,950,061	1,481,075	217,431,136	
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	1,330,555	2,094,578	3,425,133	807,484	1,460,696	2,268,180	523,071	633,882	1,156,953	
4 182318 Accumulated Amortization - AFUDC	(219,412)	(966,182)	(1,185,594)	(128,661)	(673,818)	(802,479)	(90,751)	(292,364)	(383,115)	
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648	
1 164100 Gas Inventory--Jackson Prairie	0	7,186,748	7,186,748	0	4,889,863	4,889,863	0	2,296,885	2,296,885	
1 164115 Gas Inventory--Clay Basin	0	88,163	88,163	0	61,482	61,482	0	26,681	26,681	
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,995,025	0	2,995,025	2,995,025	0	2,995,025	0	0	0	
99 182337 Regulatory Asset-Deferred AMI Costs	7,108,155	0	7,108,155	7,108,155	0	7,108,155	0	0	0	
99 283436 ADFIT-Deferred AMI Costs	(2,121,668)	0	(2,121,668)	(2,121,668)	0	(2,121,668)	0	0	0	
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0	
99 254393 Regulatory Liability-Customer Tax Credit	(16,353,591)	0	(16,353,591)	(5,909,475)	0	(5,909,475)	(10,444,116)	0	(10,444,116)	
99 190393 ADFIT-Customer Tax Credit	3,434,254	0	3,434,254	1,240,990	0	1,240,990	2,193,264	0	2,193,264	
99 235199 Customer Deposits	(2,652)	0	(2,652)	(2,652)	0	(2,652)	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	2,195,646	0	2,195,646	2,195,646	0	2,195,646	0	0	0	
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(461,086)	0	(461,086)	(461,086)	0	(461,086)	0	0	0	
C-WKC Working Capital	26,855,311	0	26,855,311	18,375,976	0	18,375,976	8,479,335	0	8,479,335	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	24,760,537	14,134,371	38,894,908	24,099,734	9,637,639	33,737,373	660,803	4,496,732	5,157,535	
NET RATE BASE	771,646,958	13,491,677	785,138,635	555,036,094	7,513,870	562,549,964	216,610,864	5,977,807	222,588,671	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
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 March 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	4,029,155	4,029,155												
Steam (ED-ID)	4,442,566	4,442,566												
Steam (ED-WA)	11,344,470	11,344,470												
Hydro (ED-AN)	16,976,239	16,976,239												
Other (ED-AN)	10,802,409	10,802,409												
Total Electric Production	47,594,839	47,594,839												
Electric Transmission														
ED-AN	21,259,726	21,259,726												
ED-ID	254,900	254,900												
ED-WA	522,635	522,635												
Total Electric Transmission	22,037,261	22,037,261												
Electric Distribution														
ED-AN	86,610	86,610												
ED-ID	20,085,643	20,085,643												
ED-WA	40,479,428	40,479,428												
Total Electric Distribution	60,651,681	60,651,681												
Gas Underground Storage														
1 GD-AN	772,472		772,472			772,472	772,472		525,590	525,590		246,882	246,882	
GD-OR	131,358			131,358										
Total Gas Underground Storage	903,830		772,472	131,358		772,472	772,472		525,590	525,590		246,882	246,882	
Gas Distribution														
6 GD-AN	56,298		56,298				56,298	56,298		37,668	37,668		18,630	18,630
GD-ID	7,145,757		7,145,757		7,145,757	7,145,757	7,145,757				7,145,757		7,145,757	
GD-WA	17,193,034		17,193,034		17,193,034	17,193,034	17,193,034	17,193,034						
GD-OR	11,241,784			11,241,784										
Total Gas Distribution	35,636,873		24,395,089	11,241,784		24,338,791	56,298	24,395,089	17,193,034	37,668	17,230,702	7,145,757	18,630	7,164,387
General Plant														
ED-AN	2,774,796	2,774,796												
ED-ID	551,009	551,009												
ED-WA	1,485,284	1,485,284												
7,4 CD-AA	22,111,001	15,803,175	4,355,867	1,951,959		4,355,867	4,355,867		3,037,651	3,037,651		1,318,216	1,318,216	
9,4 CD-AN	837,042	655,588	181,454			181,454	181,454		126,541	126,541		54,913	54,913	
9 CD-ID	462,341	362,115	100,226		100,226	100,226	100,226				100,226		100,226	
9 CD-WA	1,833,319	1,435,892	397,427		397,427	397,427	397,427	397,427						
8,4 GD-AA	349,868		240,793	109,075		240,793	240,793		167,922	167,922		72,871	72,871	
4 GD-AN	24,858		24,858			24,858	24,858		17,335	17,335		7,523	7,523	
GD-ID	47,360		47,360		47,360	47,360	47,360				47,360		47,360	
GD-WA	1,108,845		1,108,845		1,108,845	1,108,845	1,108,845	1,108,845						
GD-OR	181,171			181,171										
Total General Plant	31,766,894	23,067,859	6,456,830	2,242,205		1,653,858	4,802,972	6,456,830	1,506,272	3,349,449	4,855,721	147,586	1,453,523	1,601,109
Total Depreciation Expense	198,591,378	153,351,640	31,624,391	13,615,347		25,992,649	5,631,742	31,624,391	18,699,306	3,912,707	22,612,013	7,293,343	1,719,035	9,012,378

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor		71.472%	19.700%	8.828%	1	System Contract Demand				68.040%	31.960%			
8 Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio				69.737%	30.263%			
9 Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	6	Actual Therms Purchased				66.908%	33.092%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended March 31, 2024
 Ending Balance Basis

Report ID:
G-AMTX-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	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	263,207	263,207											
Total Production/Transmission	1,181,607	1,181,607											
Distribution													
Franchises (302000) ED-WA	110,689	110,689											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	116,555	116,555											
General Plant - 303000													
7,4 CD-AA	414,833	296,489	81,723	36,621		81,723	81,723		56,991	56,991		24,732	24,732
9,4 CD-AN	9,729	7,620	2,109			2,109	2,109		1,471	1,471		638	638
GD-ID	14,795		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		24,862			
GD-OR	6,607			6,607									
Total General Plant - 303000	470,826	304,109	123,489	43,228	39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	49,834,115	35,617,438	9,817,321	4,399,356		9,817,321	9,817,321		6,846,305	6,846,305		2,971,016	2,971,016
9,4 CD-AN	100,308	78,563	21,745			21,745	21,745		15,164	15,164		6,581	6,581
9,4 CD-ID	0	0	0		0	0	0				0		0
9,4 CD-WA	2,141,153	1,676,994	464,159		464,159	464,159	464,159	464,159		464,159			0
ED-AN	7,547,609	7,547,609											
ED-ID	0	0											
ED-WA	1,299,109	1,299,109											
8,4 GD-AA	200,141		137,745	62,396		137,745	137,745		96,059	96,059		41,686	41,686
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	71,103			71,103									
Total Miscellaneous IT Intangible Plant - 3031XX	61,193,538	46,219,713	10,440,970	4,532,855	464,159	9,976,811	10,440,970	464,159	6,957,528	7,421,687	0	3,019,283	3,019,283
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	63,384,957	48,244,415	10,564,459	4,576,083	503,816	10,060,643	10,564,459	489,021	7,015,990	7,505,011	14,795	3,044,653	3,059,448

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Rati	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 2024	
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)	(78,409,073)	(78,409,073)										
	Steam (ED-ID)	(101,130,433)	(101,130,433)										
	Steam (ED-WA)	(199,956,753)	(199,956,753)										
	Hydro (ED-AN)	(207,722,405)	(207,722,405)										
	Other (ED-AN)	(182,488,814)	(182,488,814)										
	Total Electric Production	(769,707,478)	(769,707,478)										
Electric Transmission													
	ED-AN	(262,882,877)	(262,882,877)										
	ED-ID	(10,917,740)	(10,917,740)										
	ED-WA	(17,366,142)	(17,366,142)										
	Total Electric Transmission	(291,166,759)	(291,166,759)										
Electric Distribution													
	ED-AN	(595,257)	(595,257)										
	ED-ID	(299,816,998)	(299,816,998)										
	ED-WA	(501,830,812)	(501,830,812)										
	Total Electric Distribution	(802,243,067)	(802,243,067)										
Gas Underground Storage													
1	GD-AN	(20,175,692)	(20,175,692)			(20,175,692)	(20,175,692)		(13,727,541)	(13,727,541)		(6,448,151)	(6,448,151)
	GD-OR	(1,807,394)	(1,807,394)										
	Total Gas Underground Storage	(21,983,086)	(20,175,692)	(1,807,394)		(20,175,692)	(20,175,692)		(13,727,541)	(13,727,541)		(6,448,151)	(6,448,151)
Gas Distribution													
6	GD-AN	(2,094,159)	(2,094,159)			(2,094,159)	(2,094,159)		(1,401,160)	(1,401,160)		(692,999)	(692,999)
	GD-ID	(109,485,349)	(109,485,349)		(109,485,349)	(109,485,349)					(109,485,349)		(109,485,349)
	GD-WA	(206,035,484)	(206,035,484)		(206,035,484)	(206,035,484)		(206,035,484)		(206,035,484)			
	GD-OR	(152,024,393)	(152,024,393)										
	Total Gas Distribution	(469,639,385)	(317,614,992)	(152,024,393)	(315,520,833)	(2,094,159)	(317,614,992)	(206,035,484)	(1,401,160)	(207,436,644)	(109,485,349)	(692,999)	(110,178,348)
General Plant													
	ED-AN	(36,954,254)	(36,954,254)										
	ED-ID	(13,954,594)	(13,954,594)										
	ED-WA	(27,223,775)	(27,223,775)										
7,4	CD-AA	(98,967,834)	(70,734,291)	(19,496,663)	(8,736,880)	(19,496,663)	(19,496,663)		(13,596,388)	(13,596,388)		(5,900,275)	(5,900,275)
9,4	CD-AN	(9,091,502)	(7,120,646)	(1,970,856)		(1,970,856)	(1,970,856)		(1,374,416)	(1,374,416)		(596,440)	(596,440)
9	CD-ID	(4,125,657)	(3,231,297)	(894,360)		(894,360)	(894,360)				(894,360)		(894,360)
9	CD-WA	(9,197,338)	(7,203,539)	(1,993,799)		(1,993,799)	(1,993,799)	(1,993,799)		(1,993,799)			
8,4	GD-AA	(2,819,551)	(1,940,528)	(879,023)		(1,940,528)	(1,940,528)		(1,353,266)	(1,353,266)		(587,262)	(587,262)
4	GD-AN	(4,084,667)	(4,084,667)			(4,084,667)	(4,084,667)		(2,848,524)	(2,848,524)		(1,236,143)	(1,236,143)
	GD-ID	(2,449,079)	(2,449,079)			(2,449,079)	(2,449,079)				(2,449,079)		(2,449,079)
	GD-WA	(13,985,809)	(13,985,809)			(13,985,809)	(13,985,809)	(13,985,809)		(13,985,809)			
	GD-OR	(6,030,733)	(6,030,733)										
	Total General Plant	(228,884,793)	(166,422,396)	(46,815,761)	(15,646,636)	(19,323,047)	(27,492,714)	(46,815,761)	(15,979,608)	(19,172,594)	(35,152,202)	(3,343,439)	(8,320,120)
	Total Accumulated Depreciation	(2,583,624,568)	(2,029,539,700)	(384,606,445)	(169,478,423)	(334,843,880)	(49,762,565)	(384,606,445)	(222,015,092)	(34,301,295)	(256,316,387)	(112,828,788)	(15,461,270)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand			68.040%	31.960%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio			69.737%	30.263%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased			66.908%	33.092%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended March 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,799,755)	(16,799,755)											
Misc Intangible Plt (303000)	ED-AN	(3,147,771)	(3,147,771)											
Total Production/Transmission		(19,947,526)	(19,947,526)											
Distribution														
Franchises (302000)	ED-WA	(531,497)	(531,497)											
Misc Intangible Plt (303000)	ED-WA	(73,470)	(73,470)											
Total Distribution		(604,967)	(604,967)											
General Plant - 303000														
7,4	CD-AA	(5,554,329)	(3,969,790)	(1,094,203)	(490,336)		(1,094,203)	(1,094,203)		(763,064)	(763,064)		(331,139)	(331,139)
9,4	CD-AN	(157,574)	(123,415)	(34,159)			(34,159)	(34,159)		(23,821)	(23,821)		(10,338)	(10,338)
	GD-ID	(178,542)		(178,542)			(178,542)	(178,542)				(178,542)		(178,542)
	GD-WA	(346,679)		(346,679)			(346,679)	(346,679)	(346,679)		(346,679)			
	GD-OR	(137,259)			(137,259)									
Total General Plant - 303000		(6,374,383)	(4,093,205)	(1,653,583)	(627,595)	(525,221)	(1,128,362)	(1,653,583)	(346,679)	(786,885)	(1,133,564)	(178,542)	(341,477)	(520,019)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(174,489,036)	(124,710,806)	(34,374,338)	(15,403,892)		(34,374,338)	(34,374,338)		(23,971,632)	(23,971,632)		(10,402,706)	(10,402,706)
9,4	CD-AN	(185,053)	(144,937)	(40,116)			(40,116)	(40,116)		(27,976)	(27,976)		(12,140)	(12,140)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(2,556,808)	(2,002,543)	(554,265)		(554,265)	(554,265)	(554,265)	(554,265)		(554,265)		0	0
	ED-AN	(17,841,951)	(17,841,951)											
	ED-ID	0	0											
	ED-WA	(3,677,975)	(3,677,975)											
8,4	GD-AA	(286,987)		(197,516)	(89,471)		(279,924)	(279,924)		(195,211)	(195,211)		(84,713)	(84,713)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(101,076)			(101,076)									
Total Miscellaneous IT Intangible Plant - 3031X		(199,138,886)	(148,378,212)	(35,166,235)	(15,594,439)	(554,265)	(34,694,378)	(35,248,643)	(554,265)	(24,194,819)	(24,749,084)	0	(10,499,559)	(10,499,559)
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
4	ED-AN	(1,685,172)	(1,685,172)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,685,172)	(1,685,172)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(227,750,934)	(174,709,082)	(36,819,818)	(16,222,034)	(1,079,486)	(35,822,740)	(36,902,226)	(900,944)	(24,981,704)	(25,882,648)	(178,542)	(10,841,036)	(11,019,578)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand		68.040%	31.960%				
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio		69.737%	30.263%				
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%									

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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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	1,083,006	122,220	362,279	598,507	1,083,006	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	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	1,071,286
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	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	4,461,543	0	0	0	0	0	0	0	0	4,461,543	0	4,461,543
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,380,416	0	0	94,614,931	94,614,931	0	0	26,078,942	26,078,942	0	11,686,543	11,686,543
9	CD-WA / ID / AN	32,438,008	9,656,001	6,427,675	9,322,420	25,406,096	2,672,593	1,779,055	2,580,264	7,031,912	0	0	0
	TOTAL ACCOUNT	215,382,577	18,172,430	9,825,297	113,075,310	141,073,037	27,723,193	1,779,055	28,659,206	58,161,454	4,461,543	11,686,543	16,148,086
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,961,217	1,693,584	7,798	2,259,835	3,961,217	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	0	12,109	0	12,109
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	60,154,722	0	0	42,993,783	42,993,783	0	0	11,850,480	11,850,480	0	5,310,459	5,310,459
9	CD-WA / ID / AN	1,117,575	667,507	7,739	200,061	875,307	184,753	2,142	55,373	242,268	0	0	0
	TOTAL ACCOUNT	65,553,105	2,361,091	15,537	45,453,679	47,830,307	417,876	2,142	11,957,030	12,377,048	12,109	5,333,641	5,345,750
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,358,969	25,500,323	12,254,369	24,604,277	62,358,969	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,522,462	0	0	0	0	10,385,220	3,313,285	2,823,957	16,522,462	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,579,031	0	0	5,416,885	5,416,885	0	0	1,493,069	1,493,069	0	669,077	669,077
9	CD-WA / ID / AN	7,043,893	1,540,312	779,715	3,196,891	5,516,918	426,328	215,810	884,837	1,526,975	0	0	0
	TOTAL ACCOUNT	98,413,868	27,040,635	13,034,084	33,218,053	73,292,772	10,811,548	3,529,095	5,268,751	19,609,394	4,812,326	699,376	5,511,702

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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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
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,080,723	647,496	185,252	3,929,796	4,762,544	179,214	51,274	1,087,691	1,318,179	0	0	0
	TOTAL ACCOUNT	6,800,674	706,362	185,252	4,352,663	5,244,277	401,567	51,274	1,090,158	1,542,999	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,620,469	1,847,546	609,274	7,163,649	9,620,469	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,834,341	0	0	0	0	2,913,621	586,116	334,604	3,834,341	0	0	0
99	GD-OR / AS	1,297,898	0	0	0	0	0	0	0	0	1,297,898	0	1,297,898
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	1,823,716
7	CD-AA	15,935,456	0	0	11,389,389	11,389,389	0	0	3,139,285	3,139,285	0	1,406,782	1,406,782
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	TOTAL ACCOUNT	38,551,420	1,876,208	1,362,885	19,347,789	22,586,882	2,921,554	794,701	7,719,887	11,436,142	1,297,898	3,230,498	4,528,396
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,232,144	398,866	2,211	2,831,067	3,232,144	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	4,943,253	398,866	2,211	3,727,864	4,128,941	110,331	0	502,134	612,465	18,586	183,261	201,847

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,737,506	12,246,524	7,583,364	4,907,618	24,737,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,173,449	0	0	0	0	2,580,162	772,698	820,589	4,173,449	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	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	30,850,109	12,500,353	7,904,763	5,780,642	26,185,758	2,650,417	861,655	1,061,791	4,573,863	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,264,196	12,198,430	6,553,882	22,511,884	41,264,196	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,058,510	0	0	0	0	764,662	287,726	6,122	1,058,510	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	121,191,852	0	0	86,618,240	86,618,240	0	0	23,874,795	23,874,795	0	10,698,817	10,698,817
9	CD-WA / ID / AN	16,870,308	10,624,988	69,756	2,518,419	13,213,163	2,940,789	19,307	697,049	3,657,145	0	0	0
	TOTAL ACCOUNT	181,347,396	22,823,418	6,623,638	111,648,543	141,095,599	3,705,451	307,033	24,745,413	28,757,897	719,232	10,774,668	11,493,900
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	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	612	612	0	277	277
7	CD-AA	844,242	0	0	603,396	603,396	0	0	166,316	166,316	0	74,530	74,530
9	CD-WA / ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	TOTAL ACCOUNT	1,126,191	0	10,423	862,060	872,483	0	990	168,819	169,809	9,092	74,807	83,899
	TOTAL GENERAL PLANT	662,547,299	86,690,593	39,668,812	347,646,414	474,005,819	52,003,659	7,420,727	83,782,825	143,207,211	12,232,429	33,101,840	45,334,269

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended March 31, 2024
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	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	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	549,322
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,831,515	5,227,806	0	24,603,709	29,831,515	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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	114,287
7		CD-AA	111,945,381	0	0	80,009,603	80,009,603	0	0	22,053,240	22,053,240	0	9,882,538	9,882,538
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	0
		TOTAL ACCOUNT	143,649,923	5,925,324	0	104,817,929	110,743,253	193,060	0	22,362,174	22,555,234	354,611	9,996,825	10,351,436
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,991,672	0	0	5,991,672	5,991,672	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	355,404
7		CD-AA	38,480,366	0	0	27,502,687	27,502,687	0	0	7,580,632	7,580,632	0	3,397,047	3,397,047
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,612,031	0	0	33,494,359	33,494,359	0	0	8,365,221	8,365,221	0	3,752,451	3,752,451
	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	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	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended March 31, 2024	
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	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	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	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	0
		TOTAL ACCOUNT	4,385,587	3,755,446	0	59,497	3,814,943	546,896	0	16,399	563,295	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	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	22,563,558	0	0	16,126,626	16,126,626	0	0	4,445,021	4,445,021	0	1,991,911	1,991,911
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,953,363	0	0	16,516,431	16,516,431	0	0	4,445,021	4,445,021	0	1,991,911	1,991,911
		TOTAL	372,555,020	10,000,486	0	270,153,970	280,154,456	1,762,550	771,517	61,545,324	64,079,391	780,562	27,540,611	28,321,173

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	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 March 31, 2024	
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	(62,877,437)	(44,939,762)	(12,386,855)	(5,550,820)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
7	282919 CD-AA	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	(70,683,190)	(50,575,498)	(13,940,993)	(6,166,699)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	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 March 31, 2024
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	7,137,490	7,137,490	0	0	0	0	7,137,490
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	107	107	0	0	0	0	107
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	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	122,073,400	52,426,923	0	174,500,323	103,697,424	43,947,588	18,375,976	8,479,335	0
TOTAL		122,073,400	52,426,923	7,137,597	181,637,920	103,697,424	43,947,588	18,375,976	8,479,335	7,137,597

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.472%	19.700%	8.828%	Electric	30.263%	100.000%
99	Not Allocated				31.297%		