

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	52,140,615	39,504,321	12,636,294
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>52,140,615</u>	<u>39,504,321</u>	<u>12,636,294</u>
G-APL	Gas Net Adjusted Rate Base	<u>804,690,419</u>	<u>576,104,025</u>	<u>228,586,394</u>
	RATE OF RETURN	<u>6.480%</u>	<u>6.857%</u>	<u>5.528%</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 January 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	1-01-2024 thru 01-31-2024	258,364 100.000%	168,479 65.210%	89,885 34.790%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2023 thru 01-31-2024	14,265,833 100.000%	10,028,529 70.298%	4,237,304 29.702%
	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	02-01-2023 thru 01-31-2024	297,163,119 100.000%	198,687,189 66.861%	98,475,930 33.139%

RESULTS OF OPERATIONS
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Input	Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments		0			
	Total		179,935,971	139,817,382	27,954,657	12,163,932
	Percentage		100.000%	77.704%	15.536%	6.760%
	Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	XXXXXX
	Total		103,957,249	78,866,224	16,826,492	8,264,533
	Percentage		100.000%	75.864%	16.186%	7.950%
	Number of Customers at		788,366	410,798	270,130	107,438
	Percentage		100.000%	52.107%	34.265%	13.628%
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	Percentage		100.000%	74.771%	16.846%	8.383%
	Total Percentages		400.000%	280.446%	82.833%	36.721%
	Average (CD AA)		100.000%	70.112%	20.708%	9.180%

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

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

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

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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		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	02-01-2023 thru 01-31-2024	31,869,133	22,719,148	9,149,985	
			100.000%	71.289%	28.711%	
12	Net Gas Plant (before ADFIT) Percent	1-01-2024 thru 01-31-2024	863,400,528	612,450,009	250,950,519	
			100.000%	70.935%	29.065%	
13	G-PLT Net Gas General Plant Percent	1-01-2024 thru 01-31-2024	98,091,765	76,350,377	21,741,388	
			100.000%	77.836%	22.164%	
14	Net Allocated Schedule M's Percent	02-01-2023 thru 01-31-2024	-37,024,018	-26,474,683	-10,549,335	
			100.000%	71.507%	28.493%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended January 31, 2024
Ending Balance Basis

Report ID:
G-OPS-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	238,953,405	0	238,953,405	167,869,998	0	167,869,998	71,083,407	0	71,083,407
99	4812XX Commercial - Firm & Interruptible	118,418,972	0	118,418,972	85,279,740	0	85,279,740	33,139,232	0	33,139,232
99	4813XX Industrial-Firm	4,086,054	0	4,086,054	2,548,485	0	2,548,485	1,537,569	0	1,537,569
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	406,352	0	406,352	362,455	0	362,455	43,897	0	43,897
99	499XXX Unbilled Revenue	7,357,859	0	7,357,859	5,840,759	0	5,840,759	1,517,100	0	1,517,100
TOTAL SALES TO ULTIMATE CUSTOMERS		369,222,642	0	369,222,642	261,901,437	0	261,901,437	107,321,205	0	107,321,205
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	65,367,087	0	65,367,087	43,413,588	0	43,413,588	21,953,499	0	21,953,499
4	488000 Miscellaneous Service Revenues	9,461	0	9,461	3,375	0	3,375	6,086	0	6,086
99	4893XX Transportation Revenues	5,663,379	0	5,663,379	4,985,101	0	4,985,101	678,278	0	678,278
99	493000 Rent from Gas Property	1,000	0	1,000	1,000	0	1,000	0	0	0
99	495010 CCA Allowance Revenue	36,896,188	0	36,896,188	36,896,188	0	36,896,188	0	0	0
99	407310 CCA Allowance Revenue Deferral	(36,896,188)	0	(36,896,188)	(36,896,188)	0	(36,896,188)	0	0	0
4	495XXX Other Gas Revenues	6,958,593	373,472	7,332,065	4,619,263	260,448	4,879,711	2,339,330	113,024	2,452,354
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		77,999,520	373,472	78,372,992	53,022,327	260,448	53,282,775	24,977,193	113,024	25,090,217
TOTAL GAS REVENUES		447,222,162	373,472	447,595,634	314,923,764	260,448	315,184,212	132,298,398	113,024	132,411,422
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	241,750,840	0	241,750,840	162,921,545	0	162,921,545	78,829,295	0	78,829,295
99	808XXX Net Natural Gas Storage Transactions	7,550,755	0	7,550,755	5,220,888	0	5,220,888	2,329,867	0	2,329,867
99	811000 Gas Used for Products Extraction	(429,119)	0	(429,119)	(285,773)	0	(285,773)	(143,346)	0	(143,346)
10	813000 Other Gas Expenses	88,091	1,018,327	1,106,418	88,091	683,623	771,714	0	334,704	334,704
99	813010 Gas Technology Institute (GTI) Expenses	123,137	0	123,137	84,817	0	84,817	38,320	0	38,320
99	813100 CCA Emission Expense	53,155,807	0	53,155,807	53,155,807	0	53,155,807	0	0	0
99	407417 Regulatory Credits-CCA	(53,246,943)	0	(53,246,943)	(53,246,943)	0	(53,246,943)	0	0	0
TOTAL PRODUCTION EXPENSES		248,992,568	1,018,327	250,010,895	167,938,432	683,623	168,622,055	81,054,136	334,704	81,388,840
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000 Other Expenses	0	934,520	934,520	0	635,847	635,847	0	298,673	298,673
1	837000 Other Equipment	0	1,986,201	1,986,201	0	1,351,411	1,351,411	0	634,790	634,790
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,920,721	2,920,721	0	1,987,258	1,987,258	0	933,463	933,463
G-DEPX	Depreciation Expense-Underground Storage	0	768,757	768,757	0	523,062	523,062	0	245,695	245,695
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	180,705	180,705	0	122,952	122,952	0	57,753	57,753
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)		0	949,462	949,462	0	646,014	646,014	0	303,448	303,448
TOTAL UNDERGROUND STORAGE EXPENSES		0	3,870,183	3,870,183	0	2,633,272	2,633,272	0	1,236,911	1,236,911

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 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	406,333	2,012,030	2,418,363	332,810	1,414,417	1,747,227	73,523	597,613	671,136
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	4,674,561	3,028,281	7,702,842	3,119,304	2,128,821	5,248,125	1,555,257	899,460	2,454,717
3	875000	Measuring & Reg Sta Exp-General	152,598	0	152,598	115,716	0	115,716	36,882	0	36,882
3	876000	Measuring & Reg Sta Exp-Industrial	17,056	0	17,056	3,613	0	3,613	13,443	0	13,443
3	877000	Measuring & Reg Sta Exp-City Gate	84,186	0	84,186	61,422	0	61,422	22,764	0	22,764
3	878000	Meter & House Regulator Expenses	457,339	0	457,339	249,695	0	249,695	207,644	0	207,644
3	879000	Customer Installation Expenses	2,271,481	5,609,512	7,880,993	1,473,461	3,943,375	5,416,836	798,020	1,666,137	2,464,157
3	880000	Other Expenses	1,985,802	2,325,651	4,311,453	1,558,948	1,634,886	3,193,834	426,854	690,765	1,117,619
3	881000	Rents	0	(2,460)	(2,460)	0	(1,729)	(1,729)	0	(731)	(731)
		MAINTENANCE									
3	885000	Supervision & Engineering	53,637	0	53,637	38,373	0	38,373	15,264	0	15,264
3	887000	Mains	1,202,555	0	1,202,555	993,782	0	993,782	208,773	0	208,773
3	889000	Measuring & Reg Sta Exp-General	238,801	20,388	259,189	162,649	14,332	176,981	76,152	6,056	82,208
3	890000	Measuring & Reg Sta Exp-Industrial	23,595	846	24,441	19,457	595	20,052	4,138	251	4,389
3	891000	Measuring & Reg Sta Exp-City Gate	155,469	2,272	157,741	83,808	1,597	85,405	71,661	675	72,336
3	892000	Services	1,396,326	0	1,396,326	1,036,720	0	1,036,720	359,606	0	359,606
3	893000	Meters & House Regulators	1,146,093	692,148	1,838,241	778,770	486,566	1,265,336	367,323	205,582	572,905
3	894000	Other Equipment	0	246,296	246,296	0	173,141	173,141	0	73,155	73,155
		TOTAL DISTRIBUTION OPERATING EXP	14,265,832	13,934,964	28,200,796	10,028,528	9,796,001	19,824,529	4,237,304	4,138,963	8,376,267
G-DEPX		Depreciation Expense-Distribution	24,256,033	57,054	24,313,087	17,062,670	38,147	17,100,817	7,193,363	18,907	7,212,270
G-OTX		Taxes Other Than FIT	24,585,489	0	24,585,489	21,859,736	0	21,859,736	2,725,753	0	2,725,753
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	48,841,522	57,054	48,898,576	38,922,406	38,147	38,960,553	9,919,116	18,907	9,938,023
		TOTAL DISTRIBUTION EXPENSES	63,107,354	13,992,018	77,099,372	48,950,934	9,834,148	58,785,082	14,156,420	4,157,870	18,314,290

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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 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	87,753	87,753	0	57,224	57,224	0	30,529	30,529
2	902000	Meter Reading Expenses	363,188	85,024	448,212	251,141	55,444	306,585	112,047	29,580	141,627
2	903XXX	Customer Records & Collection Expenses	558,158	5,000,909	5,559,067	320,164	3,261,093	3,581,257	237,994	1,739,816	1,977,810
2	904000	Uncollectible Accounts	1,106,279	56,092	1,162,371	906,659	36,578	943,237	199,620	19,514	219,134
2	905000	Misc Customer Accounts	0	183,820	183,820	0	119,869	119,869	0	63,951	63,951
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,027,625	5,413,598	7,441,223	1,477,964	3,530,208	5,008,172	549,661	1,883,390	2,433,051
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	19,446,189	98,456	19,544,645	15,267,560	64,203	15,331,763	4,178,629	34,253	4,212,882
2	909000	Advertising	49,456	490,207	539,663	35,631	319,664	355,295	13,825	170,543	184,368
2	910000	Misc Customer Service & Info Exp	0	69,850	69,850	0	45,549	45,549	0	24,301	24,301
TOTAL CUSTOMER SERVICE & INFO EXP			19,495,645	658,513	20,154,158	15,303,191	429,416	15,732,607	4,192,454	229,097	4,421,551
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	7	7	0	5	5	0	2	2
TOTAL SALES EXPENSES			0	7	7	0	5	5	0	2	2
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	443,963	8,760,840	9,204,803	206,308	6,109,547	6,315,855	237,655	2,651,293	2,888,948
4	921000	Office Supplies & Expenses	133	1,116,759	1,116,892	134	778,794	778,928	(1)	337,965	337,964
4	922000	Admin. Expenses Transferred - Credit	0	(19,149)	(19,149)	0	(13,354)	(13,354)	0	(5,795)	(5,795)
4	923000	Outside Services Employed	512,698	3,865,919	4,378,617	426,979	2,695,976	3,122,955	85,719	1,169,943	1,255,662
4	924000	Property Insurance Premium	0	671,103	671,103	0	468,007	468,007	0	203,096	203,096
4	925XXX	Injuries and Damages	19,026	1,897,501	1,916,527	14,830	1,323,260	1,338,090	4,196	574,241	578,437
4	926XXX	Employee Pensions and Benefits	1,939,020	5,842,863	7,781,883	1,434,754	4,074,637	5,509,391	504,266	1,768,226	2,272,492
4	928000	Regulatory Commission Expenses	1,303,461	235,228	1,538,689	1,068,751	164,041	1,232,792	234,710	71,187	305,897
4	930000	Miscellaneous General Expenses	27,774	1,772,253	1,800,027	21,869	1,235,916	1,257,785	5,905	536,337	542,242
4	931000	Rents	0	154,291	154,291	0	107,598	107,598	0	46,693	46,693
4	935000	Maintenance of General Plant	723,504	3,269,121	3,992,625	626,168	2,279,787	2,905,955	97,336	989,334	1,086,670
TOTAL ADMIN & GEN OPERATING EXP			4,969,579	27,566,729	32,536,308	3,799,793	19,224,209	23,024,002	1,169,786	8,342,520	9,512,306

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 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	1,697,106	5,090,182	6,787,288	1,545,528	3,549,740	5,095,268	151,578	1,540,442	1,692,020
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,128	127,785	24,862	61,458	86,320	14,795	26,670	41,465
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	607,002	10,265,565	10,872,567	607,002	7,158,897	7,765,899	0	3,106,668	3,106,668
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	1,696,454	0	1,696,454	1,696,454	0	1,696,454	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	51,361	238,386	289,747	39,100	169,099	208,199	12,261	69,287	81,548
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	12,483	0	12,483	0	0	0	12,483	0	12,483
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347	COVID-19 Deferred Costs	(13,005)	0	(13,005)	0	0	0	(13,005)	0	(13,005)
99 407357	AMORT OF INTERVENOR FUND DEFER	19,865	0	19,865	19,865	0	19,865	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(3,271)	0	(3,271)	(3,271)	0	(3,271)	0	0	0
99 407381	Voluntary RNG Revenue Offset	41,466	0	41,466	34,857	0	34,857	6,609	0	6,609
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(9,606,548)	0	(9,606,548)	(6,892,314)	0	(6,892,314)	(2,714,234)	0	(2,714,234)
99 407416	Reg. Credits-CCA B&O Tax	(645,683)	0	(645,683)	(645,683)	0	(645,683)	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	(616,048)	0	(616,048)	(616,048)	0	(616,048)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(587,998)	0	(587,998)	(587,998)	0	(587,998)	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(32,517)	0	(32,517)	(28,552)	0	(28,552)	(3,965)	0	(3,965)
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	645,979	1,232,441	1,878,420	471,965	859,467	1,331,432	174,014	372,974	546,988
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,627,881)	16,914,702	11,286,821	(3,370,986)	11,798,661	8,427,675	(2,256,895)	5,116,041	2,859,146
	TOTAL ADMIN & GENERAL EXPENSES	(658,302)	44,481,431	43,823,129	428,807	31,022,870	31,451,677	(1,087,109)	13,458,561	12,371,452
	TOTAL EXPENSES BEFORE FIT	332,964,890	69,434,077	402,398,967	234,099,328	48,133,542	282,232,870	98,865,562	21,300,535	120,166,097
	NET OPERATING INCOME (LOSS) BEFORE FIT			45,196,667			32,951,342			12,245,325
G-FIT	FEDERAL INCOME TAX			20,085,923			16,201,696			3,884,227
G-FIT	DEFERRED FEDERAL INCOME TAX			(27,029,871)			(22,754,675)			(4,275,196)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			52,140,615			39,504,321			12,636,294

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.210%	34.790%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.298%	29.702%
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 January 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	55,343	369,254	424,597	55,343	257,507	312,850	0	111,747	111,747
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,734,391	0	3,734,391	1,890,609	0	1,890,609
4	495100	Entitlement Penalties	42,785	4,218	47,003	27,804	2,942	30,746	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	2,939,267	0	2,939,267	3,775,535	0	3,775,535	(836,268)	0	(836,268)
4	495329	Amortization Res Decoupling Deferral	(1,705,985)	0	(1,705,985)	(2,480,763)	0	(2,480,763)	774,778	0	774,778
4	495338	Non-Res Decoupling Deferred Rev	2,035,150	0	2,035,150	1,544,773	0	1,544,773	490,377	0	490,377
4	495339	Amortization Non-Res Decoupling	(2,032,968)	0	(2,032,968)	(2,037,820)	0	(2,037,820)	4,852	0	4,852
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	6,958,592	373,472	7,332,064	4,619,263	260,449	4,879,712	2,339,329	113,023	2,452,352

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 January 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	131,894,299	0	131,894,299	87,922,775	0	87,922,775	43,971,524	0	43,971,524
1	804001	Pipeline Demand Costs	27,753,912	0	27,753,912	18,967,887	0	18,967,887	8,786,025	0	8,786,025
1	804002	Transport Variable Charges	371,656	0	371,656	253,902	0	253,902	117,754	0	117,754
6	804010	Gas Costs - Fixed Hedge	18,378	0	18,378	12,223	0	12,223	6,155	0	6,155
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	585,777	0	585,777	420,519	0	420,519	165,258	0	165,258
6	804018	Merchandise Processing Fee	162,161	0	162,161	107,711	0	107,711	54,450	0	54,450
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	19,344,120	0	19,344,120	12,902,863	0	12,902,863	6,441,257	0	6,441,257
6	804700	Gas Costs - Offsystem Bookout	224,430	0	224,430	151,066	0	151,066	73,364	0	73,364
6	804711	Gas Costs - Offsystem Bookout Offset	(224,430)	0	(224,430)	(151,066)	0	(151,066)	(73,364)	0	(73,364)
6	804730	Gas Costs - Intracompany LDC Gas	6,459,995	0	6,459,995	4,291,433	0	4,291,433	2,168,562	0	2,168,562
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	57,259,181	0	57,259,181	39,517,899	0	39,517,899	17,741,282	0	17,741,282
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,098,639)	0	(2,098,639)	(1,475,667)	0	(1,475,667)	(622,972)	0	(622,972)
		TOTAL PURCHASED GAS COSTS	241,750,840	0	241,750,840	162,921,545	0	162,921,545	78,829,295	0	78,829,295

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.861%	33.139%
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 January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	131,203	98,456	229,659	73,682	64,203	137,885	57,521	34,253	91,774
99	908600	Public Purpose Tariff Rider Expense Offset	18,750,206	0	18,750,206	14,671,041	0	14,671,041	4,079,165	0	4,079,165
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	539,649	0	539,649	497,706	0	497,706	41,943	0	41,943
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			19,446,189	98,456	19,544,645	15,267,560	64,203	15,331,763	4,178,629	34,253	4,212,882

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.210%	34.790%
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 January 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.91%	55.91%
2	Cost of Debt		5.096%	5.102%
	Total Cost of Debt		2.849%	2.853%
	Total Weighted Cost		2.849%	2.853%
G-APL	Net Rate Base	804,690,419	576,104,025	228,586,394
	Interest Deduction for FIT Calculation	22,934,774	16,413,204	6,521,570
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 January 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	447,595,634	315,184,212	132,411,422
G-OPS	Operating & Maintenance Expense	341,264,108	234,198,628	107,065,480
G-OPS	Book Deprec/Amort and Reg Amortizations	34,490,245	24,720,122	9,770,123
G-OTX	Taxes Other than FIT	26,644,614	23,314,120	3,330,494
	Net Operating Income Before FIT	45,196,667	32,951,342	12,245,325
G-INT	Less: Interest Expense	22,934,774	16,413,204	6,521,570
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	73,390,079	60,612,794	12,777,285
	Taxable Net Operating Income	95,647,253	77,150,932	18,496,321
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	20,085,923	16,201,696	3,884,227
G-DTE	Deferred FIT	(17,154,941)	(13,965,158)	(3,189,783)
G-DTE	Customer Tax Credit Amortization	(9,874,930)	(8,789,517)	(1,085,413)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(6,943,948)	(6,552,979)	(390,969)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12E
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,599,799	16,269,686	42,869,485	19,240,063	11,331,304	30,571,367	7,359,736	4,938,382	12,298,118
12	997001	Contributions In Aid of Construction	0	1,487,710	1,487,710	0	1,055,307	1,055,307	0	432,403	432,403
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(299,595)	(299,595)	0	(212,518)	(212,518)	0	(87,077)	(87,077)
99	997010	Deferred Gas Credit and Refunds	55,160,543	0	55,160,543	38,042,232	0	38,042,232	17,118,311	0	17,118,311
12	997016	Redemption Expense Amortization	0	25,167	25,167	0	17,852	17,852	0	7,315	7,315
99	997018	DSM Tariff Rider	1,244,663	0	1,244,663	(632,802)	0	(632,802)	1,877,465	0	1,877,465
12	997020	FAS87 Current Pension Accrual	0	(355,882)	(355,882)	0	(252,445)	(252,445)	0	(103,437)	(103,437)
12	997027	Customer Uncollectibles	204,265	(893,785)	(689,520)	60,917	(634,006)	(573,089)	143,348	(259,779)	(116,431)
99	997031	Decoupling Mechanism	(1,235,465)	0	(1,235,465)	(801,726)	0	(801,726)	(433,739)	0	(433,739)
12	997032	Interest Rate Swaps	0	2,817,312	2,817,312	0	1,998,460	1,998,460	0	818,852	818,852
12	997035	Leases	0	(19,780)	(19,780)	0	(13,794)	(13,794)	0	(5,986)	(5,986)
12	997048	AFUDC	0	(228,308)	(228,308)	0	(161,950)	(161,950)	0	(66,358)	(66,358)
12	997049	Tax Depreciation	0	(40,649,380)	(40,649,380)	0	(28,834,638)	(28,834,638)	0	(11,814,742)	(11,814,742)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	541,285	0	541,285	499,342	0	499,342	41,943	0	41,943
12	997080	Book Transportation Depreciation	0	3,911,756	3,911,756	0	2,774,804	2,774,804	0	1,136,952	1,136,952
12	997081	Deferred Compensation	0	(11,082)	(11,082)	0	(7,861)	(7,861)	0	(3,221)	(3,221)
4	997082	Meal Disallowances	0	194,905	194,905	0	135,921	135,921	0	58,984	58,984
12	997083	Paid Time Off	0	271,485	271,485	0	192,578	192,578	0	78,907	78,907
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	(4,200,845)	(4,200,845)	0	(2,979,869)	(2,979,869)	0	(1,220,976)	(1,220,976)
99	997105	WA Nat Gas Line Extension	1,696,454	0	1,696,454	1,696,454	0	1,696,454	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	77,185	235,519	0	54,751	54,751	158,334	22,434	180,768
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,878)	(21,878)	0	(8,965)	(8,965)
12	997114	AFUDC Debt CWIP	0	38,841	38,841	0	27,552	27,552	0	11,289	11,289
12	997115	AFUDC Equity DFIR Deferral	12,483	0	12,483	0	0	0	12,483	0	12,483
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	844,052	844,052	0	598,728	598,728	0	245,324	245,324
12	997120	Transportation Tax Disallowance	0	33,143	33,143	0	23,510	23,510	0	9,633	9,633
12	997122	Regulatory Fees	(616,048)	0	(616,048)	(616,048)	0	(616,048)	0	0	0
12	997125	COVID-19	(765,295)	0	(765,295)	(587,998)	0	(587,998)	(177,297)	0	(177,297)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,460)	(53,460)	0	(21,905)	(21,905)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,113,428)	(12,113,428)	0	(8,592,660)	(8,592,660)	0	(3,520,768)	(3,520,768)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,327,035)	(4,327,035)	0	(1,772,965)	(1,772,965)
12	997138	Intervenor Funding	(20,288)	0	(20,288)	(20,288)	0	(20,288)	0	0	0
12	997139	Pension Settlement	0	145,545	145,545	0	103,242	103,242	0	42,303	42,303
99	997140	Insurance Balancing	(34,898)	0	(34,898)	(30,933)	0	(30,933)	(3,965)	0	(3,965)
99	997141	CCA	36,132,159	0	36,132,159	36,132,159	0	36,132,159	0	0	0
99	997143	Depreciation Rate Deferral	1,418	0	1,418	57,183	0	57,183	(55,765)	0	(55,765)
99	997144	Williams Pipeline Outage	(9,606,548)	0	(9,606,548)	(6,892,314)	0	(6,892,314)	(2,714,234)	0	(2,714,234)
12	997145	Sec 174 Research Costs	0	1,837,489	1,837,489	0	1,303,423	1,303,423	0	534,066	534,066
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			110,414,096	(37,024,017)	73,390,079	87,087,476	(26,474,682)	60,612,794	23,326,620	(10,549,335)	12,777,285

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.210%	34.790%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.861%	33.139%
G-ALL	11	Book Depreciation	100.000%	71.289%	28.711%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.935%	29.065%
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 January 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,096,955	778,125	318,830
99	410100	Deferred Federal Income Tax Exp	(4,927,453)	(3,061,172)	(1,866,281)
		SUBTOTAL	(3,830,498)	(2,283,047)	(1,547,451)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,371,867)	(2,391,834)	(980,033)
99	411100	Deferred Federal Income Tax Exp	(12,700,796)	(11,214,031)	(1,486,765)
		SUBTOTAL	(16,072,663)	(13,605,865)	(2,466,798)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,748,220	1,923,754	824,466
		SUBTOTAL	2,748,220	1,923,754	824,466
		Total Deferred Federal Income Tax Expense	(17,154,941)	(13,965,158)	(3,189,783)
99	411193	Customer Tax Credit Amortization	(9,874,930)	(8,789,517)	(1,085,413)
		SUBTOTAL	(9,874,930)	(8,789,517)	(1,085,413)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.935%	29.065%
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 January 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	180,705	180,705	0	122,952	122,952	0	57,753	57,753
		TOTAL UNDERGROUND STORAGE TAX	0	180,705	180,705	0	122,952	122,952	0	57,753	57,753
		DISTRIBUTION									
99	408110	State Excise Tax	10,626,392	0	10,626,392	10,626,392	0	10,626,392	0	0	0
99	408120	Municipal Occupation & License Tax	10,678,546	0	10,678,546	8,881,173	0	8,881,173	1,797,373	0	1,797,373
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	3,285,225	0	3,285,225	2,352,144	0	2,352,144	933,081	0	933,081
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	24,585,489	0	24,585,489	21,859,736	0	21,859,736	2,725,753	0	2,725,753
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	645,979	1,232,441	1,878,420	471,965	859,467	1,331,432	174,014	372,974	546,988
		TOTAL A&G TAX	645,979	1,232,441	1,878,420	471,965	859,467	1,331,432	174,014	372,974	546,988
		TOTAL TAXES OTHER THAN FIT	25,231,468	1,413,146	26,644,614	22,331,701	982,419	23,314,120	2,899,767	430,727	3,330,494

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 January 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	1,332,909	3,127,020	1,022,594	929,531	1,952,125	771,517	403,378	1,174,895
4	3031XX	Misc Intangible IT Plant (3031XX)	1,060,629	64,236,381	65,297,010	1,060,629	44,796,525	45,857,154	0	19,439,856	19,439,856
		TOTAL INTANGIBLE PLANT	2,854,740	65,569,290	68,424,030	2,083,223	45,726,056	47,809,279	771,517	19,843,234	20,614,751
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	892,870	892,870	0	399,133	399,133
1	351XXX	Structures & Improvements	0	3,205,074	3,205,074	0	2,180,732	2,180,732	0	1,024,342	1,024,342
1	352XXX	Wells	0	23,826,224	23,826,224	0	16,211,363	16,211,363	0	7,614,861	7,614,861
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	15,720,854	15,720,854	0	10,696,469	10,696,469	0	5,024,385	5,024,385
1	355000	Measuring & Regulating Equipment	0	2,329,453	2,329,453	0	1,584,960	1,584,960	0	744,493	744,493
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,343,327	3,343,327	0	2,274,800	2,274,800	0	1,068,527	1,068,527
		TOTAL UNDERGROUND STORAGE PLANT	0	52,320,867	52,320,867	0	35,612,909	35,612,909	0	16,707,958	16,707,958
		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	711,289	0	711,289	524,919	0	524,919	186,370	0	186,370
6	375000	Structures & Improvements	1,673,967	0	1,673,967	996,801	0	996,801	677,166	0	677,166
6	376000	Mains	506,414,719	2,518,938	508,933,657	347,822,228	1,684,187	349,506,415	158,592,491	834,751	159,427,242
6	378000	Measuring & Reg Station Equip-General	7,699,490	0	7,699,490	4,923,763	0	4,923,763	2,775,727	0	2,775,727
6	379000	Measuring & Reg Station Equip-City Gate	7,032,574	0	7,032,574	2,000,094	0	2,000,094	5,032,480	0	5,032,480
6	380000	Services	356,848,074	0	356,848,074	243,689,449	0	243,689,449	113,158,625	0	113,158,625
6	381XXX	Meters	130,367,003	0	130,367,003	93,681,222	0	93,681,222	36,685,781	0	36,685,781
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	4,310,101	0	4,310,101	3,253,336	0	3,253,336	1,056,765	0	1,056,765
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,015,145,812	2,518,938	1,017,664,750	696,955,737	1,684,187	698,639,924	318,190,075	834,751	319,024,826
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,913,493	5,185,586	99,936	830,377	930,313
4	390XXX	Structures & Improvements	29,774,055	30,123,193	59,897,248	27,898,243	21,007,011	48,905,254	1,875,812	9,116,182	10,991,994
4	391XXX	Office Furniture & Equipment	488,148	15,139,824	15,627,972	485,890	10,558,059	11,043,949	2,258	4,581,765	4,584,023
4	392XXX	Transportation Equipment	13,978,788	5,338,346	19,317,134	10,337,923	3,722,802	14,060,725	3,640,865	1,615,544	5,256,409
4	393000	Stores Equipment	463,987	1,139,224	1,603,211	410,643	794,461	1,205,104	53,344	344,763	398,107
4	394000	Tools, Shop & Garage Equipment	3,703,517	7,895,341	11,598,858	2,903,257	5,505,974	8,409,231	800,260	2,389,367	3,189,627
4	395XXX	Laboratory Equipment	110,331	515,273	625,604	110,331	359,336	469,667	0	155,937	155,937
4	396XXX	Power Operated Equipment	3,553,998	1,074,575	4,628,573	2,654,237	749,376	3,403,613	899,761	325,199	1,224,960
4	397XXX	Communications Equipment	4,195,368	24,811,741	29,007,109	3,827,655	17,302,964	21,130,619	367,713	7,508,777	7,876,490
4	398000	Miscellaneous Equipment	1,044	175,289	176,333	0	122,241	122,241	1,044	53,048	54,092
		TOTAL GENERAL PLANT	59,641,265	88,956,676	148,597,941	51,900,272	62,035,717	113,935,989	7,740,993	26,920,959	34,661,952

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended January 31, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,077,641,817	209,365,771	1,287,007,588	750,939,232	145,058,869	895,998,101	326,702,585	64,306,902	391,009,487
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,044,704)	(20,044,704)	0	(13,638,417)	(13,638,417)	0	(6,406,287)	(6,406,287)
G-ADEP		Distribution Plant	(312,013,699)	(2,085,343)	(314,099,042)	(203,527,107)	(1,394,281)	(204,921,388)	(108,486,592)	(691,062)	(109,177,654)
G-ADEP		General Plant	(19,397,861)	(31,108,315)	(50,506,176)	(15,891,606)	(21,694,006)	(37,585,612)	(3,506,255)	(9,414,309)	(12,920,564)
		TOTAL ACCUMULATED DEPRECIATION	(331,411,560)	(53,238,362)	(384,649,922)	(219,418,713)	(36,726,704)	(256,145,417)	(111,992,847)	(16,511,658)	(128,504,505)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(518,611)	(1,171,520)	(1,690,131)	(342,535)	(816,983)	(1,159,518)	(176,076)	(354,537)	(530,613)
G-AAMT		Misc IT Intangible Plant - 3031XX	(840,186)	(36,426,825)	(37,267,011)	(840,186)	(25,402,976)	(26,243,162)	0	(11,023,849)	(11,023,849)
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	(1,358,797)	(37,598,345)	(38,957,142)	(1,182,721)	(26,219,959)	(27,402,680)	(176,076)	(11,378,386)	(11,554,462)
		TOTAL ACCUMULATED DEPR/AMORT	(332,770,357)	(90,836,707)	(423,607,064)	(220,601,434)	(62,946,663)	(283,548,097)	(112,168,923)	(27,890,044)	(140,058,967)
		NET GAS UTILITY PLANT before DFIT	744,871,460	118,529,064	863,400,524	530,337,798	82,112,206	612,450,004	214,533,662	36,416,858	250,950,520
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,432,513)	(101,432,513)	0	(71,951,153)	(71,951,153)	0	(29,481,360)	(29,481,360)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,395,651)	(13,395,651)	0	(9,343,996)	(9,343,996)	0	(4,051,655)	(4,051,655)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,408,136)	(1,408,136)	0	(981,992)	(981,992)	0	(426,144)	(426,144)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,669	6,669	0	4,651	4,651	0	2,018	2,018
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(271,384)	(271,384)	0	(192,506)	(192,506)	0	(78,878)	(78,878)
		TOTAL ACCUMULATED DFIT	0	(116,501,015)	(116,501,015)	0	(82,464,996)	(82,464,996)	0	(34,036,019)	(34,036,019)
		NET GAS UTILITY PLANT	744,871,460	2,028,049	746,899,509	530,337,798	(352,790)	529,985,008	214,533,662	2,380,839	216,914,501

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%	66.861%	33.139%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.935%	29.065%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended January 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	744,871,460	2,028,049	746,899,509	530,337,798	(352,790)	529,985,008	214,533,662	2,380,839	216,914,501	
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	1,342,706	2,211,536	3,554,242	819,003	1,542,259	2,361,262	523,703	669,277	1,192,980	
4 182318 Accumulated Amortization - AFUDC	(223,744)	(1,007,781)	(1,231,525)	(134,708)	(702,827)	(837,535)	(89,036)	(304,954)	(393,990)	
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	9,992,021	9,992,021	0	6,798,571	6,798,571	0	3,193,450	3,193,450	
1 164115 Gas Inventory--Clay Basin	0	88,528	88,528	0	61,737	61,737	0	26,791	26,791	
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,048,034	0	3,048,034	3,048,034	0	3,048,034	0	0	0	
99 182337 Regulatory Asset-Deferred AMI Costs	7,233,963	0	7,233,963	7,233,963	0	7,233,963	0	0	0	
99 283436 ADFIT-Deferred AMI Costs	(2,159,220)	0	(2,159,220)	(2,159,220)	0	(2,159,220)	0	0	0	
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0	
99 254393 Regulatory Liability-Customer Tax Credit	(18,091,032)	0	(18,091,032)	(7,384,236)	0	(7,384,236)	(10,706,796)	0	(10,706,796)	
99 190393 ADFIT-Customer Tax Credit	3,799,117	0	3,799,117	1,550,690	0	1,550,690	2,248,427	0	2,248,427	
99 235199 Customer Deposits	(2,899)	0	(2,899)	(2,899)	0	(2,899)	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	2,454,044	0	2,454,044	2,454,044	0	2,454,044	0	0	0	
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(515,349)	0	(515,349)	(515,349)	0	(515,349)	0	0	0	
C-WKC Working Capital	43,889,922	0	43,889,922	29,610,539	0	29,610,539	14,279,383	0	14,279,383	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	40,775,542	17,015,368	57,790,910	34,519,861	11,599,156	46,119,017	6,255,681	5,416,212	11,671,893	
NET RATE BASE	785,647,002	19,043,417	804,690,419	564,857,659	11,246,366	576,104,025	220,789,343	7,797,051	228,586,394	

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 January 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)	4,162,779	4,162,779												
Steam (ED-ID)	4,393,789	4,393,789												
Steam (ED-WA)	11,260,213	11,260,213												
Hydro (ED-AN)	16,746,306	16,746,306												
Other (ED-AN)	10,948,626	10,948,626												
Total Electric Production	47,511,713	47,511,713												
Electric Transmission														
ED-AN	20,607,526	20,607,526												
ED-ID	266,313	266,313												
ED-WA	522,269	522,269												
Total Electric Transmission	21,396,108	21,396,108												
Electric Distribution														
ED-AN	86,652	86,652												
ED-ID	20,418,712	20,418,712												
ED-WA	40,052,911	40,052,911												
Total Electric Distribution	60,558,275	60,558,275												
Gas Underground Storage														
1 GD-AN	768,757		768,757			768,757	768,757		523,062	523,062		245,695	245,695	
GD-OR	130,280			130,280										
Total Gas Underground Storage	899,037		768,757	130,280		768,757	768,757		523,062	523,062		245,695	245,695	
Gas Distribution														
6 GD-AN	57,054		57,054			57,054	57,054		38,147	38,147		18,907	18,907	
GD-ID	7,193,363		7,193,363		7,193,363	7,193,363	7,193,363				7,193,363		7,193,363	
GD-WA	17,062,670		17,062,670		17,062,670	17,062,670	17,062,670	17,062,670						
GD-OR	11,096,271			11,096,271										
Total Gas Distribution	35,409,358		24,313,087	11,096,271		24,256,033	57,054	24,313,087	17,062,670	38,147	17,100,817	7,193,363	18,907	7,212,270
General Plant														
ED-AN	2,802,636	2,802,636												
ED-ID	531,524	531,524												
ED-WA	1,442,463	1,442,463												
7,4 CD-AA	22,397,120	15,703,068	4,637,996	2,056,056		4,637,996	4,637,996		3,234,399	3,234,399		1,403,597	1,403,597	
9,4 CD-AN	789,555	609,087	180,468			180,468	180,468		125,853	125,853		54,615	54,615	
9 CD-ID	470,089	362,641	107,448		107,448	107,448	107,448				107,448		107,448	
9 CD-WA	1,950,491	1,504,667	445,824		445,824	445,824	445,824	445,824						
8,4 GD-AA	353,792		244,240	109,552		244,240	244,240		170,326	170,326		73,914	73,914	
4 GD-AN	27,478		27,478			27,478	27,478		19,162	19,162		8,316	8,316	
GD-ID	44,130		44,130		44,130	44,130	44,130				44,130		44,130	
GD-WA	1,099,704		1,099,704		1,099,704	1,099,704	1,099,704	1,099,704						
GD-OR	184,566			184,566										
Total General Plant	32,093,548	22,956,086	6,787,288	2,350,174		1,697,106	5,090,182	6,787,288	1,545,528	3,549,740	5,095,268	151,578	1,540,442	1,692,020
Total Depreciation Expense	197,868,039	152,422,182	31,869,132	13,576,725		25,953,139	5,915,993	31,869,132	18,608,198	4,110,949	22,719,147	7,344,941	1,805,044	9,149,985

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System Contract Demand				68.040%	31.960%			
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio				69.737%	30.263%			
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6	Actual Therms Purchased				66.861%	33.139%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended January 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	263,057	263,057											
Total Production/Transmission	1,181,457	1,181,457											
Distribution													
Franchises (302000) ED-WA	110,105	110,105											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	115,971	115,971											
General Plant - 303000													
7,4 CD-AA	414,834	290,848	85,904	38,082		85,904	85,904		59,907	59,907		25,997	25,997
9,4 CD-AN	9,729	7,505	2,224			2,224	2,224		1,551	1,551		673	673
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	470,827	298,353	127,785	44,689	39,657	88,128	127,785	24,862	61,458	86,320	14,795	26,670	41,465
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	48,903,396	34,287,149	10,126,915	4,489,332		10,126,915	10,126,915		7,062,207	7,062,207		3,064,708	3,064,708
9,4 CD-AN	111,616	86,104	25,512			25,512	25,512		17,791	17,791		7,721	7,721
9,4 CD-ID	0	0	0		0	0	0				0		0
9,4 CD-WA	2,655,652	2,048,650	607,002		607,002	607,002	607,002	607,002		607,002			0
ED-AN	7,396,547	7,396,547											
ED-ID	0	0											
ED-WA	1,263,785	1,263,785											
8,4 GD-AA	163,885		113,138	50,747		113,138	113,138		78,899	78,899		34,239	34,239
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	68,891			68,891									
Total Miscellaneous IT Intangible Plant - 3031XX	60,563,772	45,082,235	10,872,567	4,608,970	607,002	10,265,565	10,872,567	607,002	7,158,897	7,765,899	0	3,106,668	3,106,668
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	62,754,458	47,100,447	11,000,352	4,653,659	646,659	10,353,693	11,000,352	631,864	7,220,355	7,852,219	14,795	3,133,338	3,148,133

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Rati	69.737%	30.263%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended January 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)	(82,308,080)	(82,308,080)										
	Steam (ED-ID)	(100,457,933)	(100,457,933)										
	Steam (ED-WA)	(198,144,449)	(198,144,449)										
	Hydro (ED-AN)	(204,902,703)	(204,902,703)										
	Other (ED-AN)	(180,864,406)	(180,864,406)										
	Total Electric Production	(766,677,571)	(766,677,571)										
Electric Transmission													
	ED-AN	(260,249,361)	(260,249,361)										
	ED-ID	(10,887,090)	(10,887,090)										
	ED-WA	(17,286,461)	(17,286,461)										
	Total Electric Transmission	(288,422,912)	(288,422,912)										
Electric Distribution													
	ED-AN	(584,776)	(584,776)										
	ED-ID	(297,227,089)	(297,227,089)										
	ED-WA	(495,446,855)	(495,446,855)										
	Total Electric Distribution	(793,258,720)	(793,258,720)										
Gas Underground Storage													
1	GD-AN	(20,044,704)	(20,044,704)			(20,044,704)	(20,044,704)		(13,638,417)	(13,638,417)		(6,406,287)	(6,406,287)
	GD-OR	(1,784,725)		(1,784,725)									
	Total Gas Underground Storage	(21,829,429)	(20,044,704)	(1,784,725)		(20,044,704)	(20,044,704)		(13,638,417)	(13,638,417)		(6,406,287)	(6,406,287)
Gas Distribution													
6	GD-AN	(2,085,343)	(2,085,343)			(2,085,343)	(2,085,343)		(1,394,281)	(1,394,281)		(691,062)	(691,062)
	GD-ID	(108,486,592)	(108,486,592)		(108,486,592)	(108,486,592)					(108,486,592)		(108,486,592)
	GD-WA	(203,527,107)	(203,527,107)		(203,527,107)	(203,527,107)	(203,527,107)			(203,527,107)			
	GD-OR	(150,461,685)		(150,461,685)									
	Total Gas Distribution	(464,560,727)	(314,099,042)	(150,461,685)	(312,013,699)	(2,085,343)	(314,099,042)	(203,527,107)	(1,394,281)	(204,921,388)	(108,486,592)	(691,062)	(109,177,654)
General Plant													
	ED-AN	(37,394,634)	(37,394,634)										
	ED-ID	(13,808,507)	(13,808,507)										
	ED-WA	(27,540,874)	(27,540,874)										
7,4	CD-AA	(111,271,671)	(78,014,794)	(23,042,138)	(10,214,739)		(23,042,138)	(23,042,138)		(16,068,896)	(16,068,896)		(6,973,242)
9,4	CD-AN	(9,142,494)	(7,052,794)	(2,089,700)			(2,089,700)	(2,089,700)		(1,457,294)	(1,457,294)		(632,406)
9	CD-ID	(4,308,881)	(3,324,000)	(984,881)		(984,881)	(984,881)				(984,881)		(984,881)
9	CD-WA	(9,396,500)	(7,248,742)	(2,147,758)		(2,147,758)	(2,147,758)	(2,147,758)			(2,147,758)		
8,4	GD-AA	(2,859,765)	(1,974,239)	(885,526)		(1,974,239)	(1,974,239)		(1,376,775)	(1,376,775)		(597,464)	(597,464)
4	GD-AN	(4,002,238)	(4,002,238)			(4,002,238)	(4,002,238)		(2,791,041)	(2,791,041)		(1,211,197)	(1,211,197)
	GD-ID	(2,521,374)	(2,521,374)		(2,521,374)	(2,521,374)					(2,521,374)		(2,521,374)
	GD-WA	(13,743,848)	(13,743,848)		(13,743,848)	(13,743,848)	(13,743,848)			(13,743,848)			
	GD-OR	(5,981,800)		(5,981,800)									
	Total General Plant	(241,972,586)	(174,384,345)	(50,506,176)	(17,082,065)	(19,397,861)	(31,108,315)	(50,506,176)	(15,891,606)	(21,694,006)	(37,585,612)	(3,506,255)	(9,414,309)
	Total Accumulated Depreciation	(2,576,721,945)	(2,022,743,548)	(384,649,922)	(169,328,475)	(331,411,560)	(53,238,362)	(384,649,922)	(219,418,713)	(36,726,704)	(256,145,417)	(111,992,847)	(16,511,658)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand		68.040%	31.960%				
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio		69.737%	30.263%				
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased		66.861%	33.139%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended January 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	(16,646,687)	(16,646,687)											
Misc Intangible Plt (303000)	ED-AN	(3,103,903)	(3,103,903)											
Total Production/Transmission		(19,750,590)	(19,750,590)											
Distribution														
Franchises (302000)	ED-WA	(512,624)	(512,624)											
Misc Intangible Plt (303000)	ED-WA	(72,493)	(72,493)											
Total Distribution		(585,117)	(585,117)											
General Plant - 303000														
7,4	CD-AA	(5,485,191)	(3,845,777)	(1,135,873)	(503,541)		(1,135,873)	(1,135,873)		(792,124)	(792,124)		(343,749)	(343,749)
9,4	CD-AN	(155,954)	(120,307)	(35,647)			(35,647)	(35,647)		(24,859)	(24,859)		(10,788)	(10,788)
	GD-ID	(176,076)		(176,076)		(176,076)		(176,076)				(176,076)		(176,076)
	GD-WA	(342,535)		(342,535)		(342,535)		(342,535)	(342,535)		(342,535)			
	GD-OR	(136,158)			(136,158)									
Total General Plant - 303000		(6,295,914)	(3,966,084)	(1,690,131)	(639,699)	(518,611)	(1,171,520)	(1,690,131)	(342,535)	(816,983)	(1,159,518)	(176,076)	(354,537)	(530,613)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(174,150,613)	(122,100,479)	(36,063,109)	(15,987,025)		(36,063,109)	(36,063,109)		(25,149,331)	(25,149,331)		(10,913,778)	(10,913,778)
9,4	CD-AN	(514,886)	(397,198)	(117,688)			(117,688)	(117,688)		(82,072)	(82,072)		(35,616)	(35,616)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(3,675,838)	(2,835,652)	(840,186)		(840,186)		(840,186)	(840,186)		(840,186)		0	0
	ED-AN	(16,486,143)	(16,486,143)											
	ED-ID	0	0											
	ED-WA	(3,443,419)	(3,443,419)											
8,4	GD-AA	(274,727)		(189,658)	(85,069)		(246,028)	(246,028)		(171,573)	(171,573)		(74,455)	(74,455)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(89,230)			(89,230)									
Total Miscellaneous IT Intangible Plant - 3031X		(198,634,856)	(145,262,891)	(37,210,641)	(16,161,324)	(840,186)	(36,426,825)	(37,267,011)	(840,186)	(25,402,976)	(26,243,162)	0	(11,023,849)	(11,023,849)
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	(1,617,440)	(1,617,440)											
	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		(1,617,440)	(1,617,440)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(226,883,917)	(171,182,122)	(38,900,772)	(16,801,023)	(1,358,797)	(37,598,345)	(38,957,142)	(1,182,721)	(26,219,959)	(27,402,680)	(176,076)	(11,378,386)	(11,554,462)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand	68.040%	31.960%					
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	69.737%	30.263%					
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%									

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended January 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	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,461,917	800,859	699,567	9,886,074	11,386,500	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,050,651	8,516,429	3,393,590	9,140,632	21,050,651	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	4,458,044	0	0	0	0	0	0	0	0	4,458,044	0	4,458,044
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,339,109	0	0	92,785,596	92,785,596	0	0	27,404,783	27,404,783	0	12,148,730	12,148,730
9	CD-WA / ID / AN	32,558,363	9,610,873	6,330,918	9,174,707	25,116,498	2,847,643	1,875,812	2,718,410	7,441,865	0	0	0
	TOTAL ACCOUNT	215,456,767	18,127,302	9,724,508	111,100,935	138,952,745	27,898,243	1,875,812	30,123,193	59,897,248	4,458,044	12,148,730	16,606,774
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,981,157	1,691,915	7,798	2,281,444	3,981,157	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	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	72,260,091	0	0	50,662,995	50,662,995	0	0	14,963,620	14,963,620	0	6,633,476	6,633,476
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	0
	TOTAL ACCOUNT	78,028,328	2,545,014	15,420	53,141,488	55,701,922	485,891	2,258	15,139,825	15,627,974	12,109	6,686,323	6,698,432
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,304,210	25,667,552	12,323,208	24,313,450	62,304,210	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,007,196	0	0	0	0	9,869,954	3,413,318	2,723,924	16,007,196	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	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,351,971	1,579,408	767,978	3,324,145	5,671,531	467,969	227,547	984,924	1,680,440	0	0	0
	TOTAL ACCOUNT	98,117,823	27,246,960	13,091,186	32,927,498	73,265,644	10,337,923	3,640,865	5,338,346	19,317,134	4,812,326	722,719	5,535,045

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 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
	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	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,029,950	635,485	180,039	3,836,161	4,651,685	188,290	53,344	1,136,631	1,378,265	0	0	0
	TOTAL ACCOUNT	6,749,901	694,351	180,039	4,258,858	5,133,248	410,643	53,344	1,139,224	1,603,211	12,292	1,150	13,442
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,368,967	1,797,397	607,184	6,964,386	9,368,967	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,810,958	0	0	0	0	2,896,024	580,330	334,604	3,810,958	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,038,370	4,038,370	0	1,811,373	1,811,373
7	CD-AA	15,889,666	0	0	11,140,563	11,140,563	0	0	3,290,432	3,290,432	0	1,458,671	1,458,671
9	CD-WA / ID / AN	2,008,562	24,411	742,267	782,787	1,549,465	7,233	219,929	231,935	459,097	0	0	0
	TOTAL ACCOUNT	38,224,081	1,821,808	1,349,451	18,887,736	22,058,995	2,903,257	800,259	7,895,341	11,598,857	1,296,185	3,270,044	4,566,229
	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	3,227,098	398,866	2,211	2,826,021	3,227,098	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,254,753	0	0	879,733	879,733	0	0	259,834	259,834	0	115,186	115,186
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	4,938,208	398,866	2,211	3,705,754	4,106,831	110,331	0	515,273	625,604	18,586	187,187	205,773

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 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
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,432,530	12,577,381	7,583,364	5,271,785	25,432,530	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,206,717	0	0	0	0	2,580,162	805,966	820,589	4,206,717	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	TOTAL ACCOUNT	31,578,401	12,827,389	7,899,925	6,130,166	26,857,480	2,654,238	899,761	1,074,574	4,628,573	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,235,509	12,518,454	6,558,326	23,158,729	42,235,509	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,051,652	0	0	0	0	757,804	287,726	6,122	1,051,652	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	115,448,343	0	0	80,943,142	80,943,142	0	0	23,907,043	23,907,043	0	10,598,158	10,598,158
9	CD-WA / ID / AN	16,977,088	10,360,832	269,958	2,465,845	13,096,635	3,069,851	79,987	730,615	3,880,453	0	0	0
	TOTAL ACCOUNT	176,698,068	22,879,286	6,828,284	106,567,716	136,275,286	3,827,655	367,713	24,811,741	29,007,109	742,178	10,673,495	11,415,673
	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	614	614	0	275	275
7	CD-AA	833,889	0	0	584,656	584,656	0	0	172,682	172,682	0	76,551	76,551
9	CD-WA / ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,115,839	0	10,370	843,217	853,587	0	1,044	175,290	176,334	9,092	76,826	85,918
	TOTAL GENERAL PLANT	670,486,120	87,341,835	39,800,961	347,566,229	474,709,025	51,900,274	7,740,992	88,956,677	148,597,943	12,250,163	34,928,989	47,179,152

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended January 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	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,802,977	5,220,007	0	24,582,970	29,802,977	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	366,588	0	0	0	0	0	0	253,074	253,074	0	113,514	113,514
7		CD-AA	119,052,728	0	0	83,470,249	83,470,249	0	0	24,653,439	24,653,439	0	10,929,040	10,929,040
9		CD-WA / ID / AN	1,490,369	687,019	0	462,697	1,149,716	203,559	0	137,094	340,653	0	0	0
		TOTAL ACCOUNT	151,067,273	5,907,026	0	108,515,916	114,422,942	203,559	0	25,043,607	25,247,166	354,611	11,042,554	11,397,165
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,970,314	0	0	5,970,314	5,970,314	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	1,137,798	0	0	0	0	0	0	785,479	785,479	0	352,319	352,319
7		CD-AA	35,760,007	0	0	25,072,056	25,072,056	0	0	7,405,182	7,405,182	0	3,282,769	3,282,769
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	42,868,119	0	0	31,042,370	31,042,370	0	0	8,190,661	8,190,661	0	3,635,088	3,635,088
	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	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0	7,642	7,642
9		CD-WA / ID / AN	3,749,705	2,892,635	0	0	2,892,635	857,070	0	0	857,070	0	0	0
		TOTAL ACCOUNT	5,612,478	4,672,162	0	58,365	4,730,527	857,070	0	17,239	874,309	0	7,642	7,642
	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	22,274,208	0	0	15,616,893	15,616,893	0	0	4,612,543	4,612,543	0	2,044,772	2,044,772
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,664,013	0	0	16,006,698	16,006,698	0	0	4,612,543	4,612,543	0	2,044,772	2,044,772
		TOTAL	378,165,999	10,898,904	0	269,070,184	279,969,088	2,083,223	771,517	65,569,291	68,424,031	780,562	28,992,318	29,772,880

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 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	(63,772,898)	(44,712,454)	(13,206,092)	(5,854,352)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,799,966)	(4,767,592)	(1,408,137)	(624,237)
7	283750 CD-AA	32,205	22,580	6,669	2,956
	Total	(71,369,988)	(50,097,235)	(14,797,120)	(6,475,633)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,858,503	6,858,503	0	0	0	0	6,858,503
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	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	(76)	(76)	0	0	0	0	(76)
7/4	154560 Supply Chain Invoice Price Variance	0	0	24	24	0	0	0	0	24
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	133,661,380	59,152,688	0	192,814,068	104,050,841	44,873,305	29,610,539	14,279,383	0
TOTAL		133,661,380	59,152,688	6,858,555	199,672,623	104,050,841	44,873,305	29,610,539	14,279,383	6,858,555

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	31.297%	30.263%	100.000%
99	Not Allocated						