

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	51,982,570	37,087,363	14,895,207
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>51,982,570</u>	<u>37,087,363</u>	<u>14,895,207</u>
G-APL	Gas Net Adjusted Rate Base	<u>764,764,131</u>	<u>550,154,005</u>	<u>214,610,126</u>
	RATE OF RETURN	<u>6.797%</u>	<u>6.741%</u>	<u>6.941%</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 September 30, 2023
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	9-01-2023 thru 09-30-2023	271,972 100.000%	177,331 65.202%	94,641 34.798%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2022 thru 09-30-2023	14,025,604 100.000%	10,116,176 72.126%	3,909,428 27.874%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	10-01-2022 thru 09-30-2023	310,477,537 100.000%	208,242,540 67.072%	102,234,997 32.928%

RESULTS OF OPERATIONS
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Ending Balance Basis

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AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

01-01-2022 thru 12-31-2022

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 September 30, 2023
Ending Balance Basis

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AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	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 %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022				
			System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	10-01-2022 thru 09-30-2023	31,415,067	22,471,334	8,943,733	
			100.000%	71.530%	28.470%	
12	Net Gas Plant (before ADFIT) Percent	9-01-2023 thru 09-30-2023	850,834,408	604,920,871	245,913,537	
			100.000%	71.097%	28.903%	
13	G-PLT Net Gas General Plant Percent	9-01-2023 thru 09-30-2023	96,252,464	76,191,682	20,060,782	
			100.000%	79.158%	20.842%	
14	Net Allocated Schedule M's Percent	10-01-2022 thru 09-30-2023	-29,620,802	-20,985,126	-8,635,676	
			100.000%	70.846%	29.154%	
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 September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	234,651,897	0	234,651,897	163,083,661	0	163,083,661	71,568,236	0	71,568,236
99	4812XX	Commercial - Firm & Interruptible	118,481,733	0	118,481,733	84,351,933	0	84,351,933	34,129,800	0	34,129,800
99	4813XX	Industrial-Firm	4,176,034	0	4,176,034	2,545,716	0	2,545,716	1,630,318	0	1,630,318
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	460,586	0	460,586	414,870	0	414,870	45,716	0	45,716
99	499XXX	Unbilled Revenue	2,328,895	0	2,328,895	1,468,582	0	1,468,582	860,313	0	860,313
		TOTAL SALES TO ULTIMATE CUSTOMERS	360,099,145	0	360,099,145	251,864,762	0	251,864,762	108,234,383	0	108,234,383
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	57,359,183	0	57,359,183	37,841,874	0	37,841,874	19,517,309	0	19,517,309
4	488000	Miscellaneous Service Revenues	9,501	0	9,501	3,345	0	3,345	6,156	0	6,156
99	4893XX	Transportation Revenues	5,814,892	0	5,814,892	5,178,691	0	5,178,691	636,201	0	636,201
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	21,631,707	0	21,631,707	21,631,707	0	21,631,707	0	0	0
99	407310	CCA Allowance Revenue Deferral	(21,631,707)	0	(21,631,707)	(21,631,707)	0	(21,631,707)	0	0	0
4	495XXX	Other Gas Revenues	455,888	345,211	801,099	(709,431)	247,675	(461,756)	1,165,319	97,536	1,262,855
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	63,639,464	345,211	63,984,675	42,314,479	247,675	42,562,154	21,324,985	97,536	21,422,521
		TOTAL GAS REVENUES	423,738,609	345,211	424,083,820	294,179,241	247,675	294,426,916	129,559,368	97,536	129,656,904
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	205,008,494	0	205,008,494	135,804,447	0	135,804,447	69,204,047	0	69,204,047
99	808XXX	Net Natural Gas Storage Transactions	26,465,930	0	26,465,930	17,920,160	0	17,920,160	8,545,770	0	8,545,770
99	811000	Gas Used for Products Extraction	(431,208)	0	(431,208)	(286,842)	0	(286,842)	(144,366)	0	(144,366)
10	813000	Other Gas Expenses	83,456	1,000,610	1,084,066	83,456	670,569	754,025	0	330,041	330,041
99	813010	Gas Technology Institute (GTI) Expenses	129,000	0	129,000	89,162	0	89,162	39,838	0	39,838
99	813100	CCA Emission Expense	29,994,448	0	29,994,448	29,994,448	0	29,994,448	0	0	0
99	407417	Regulatory Credits-CCA	(29,994,448)	0	(29,994,448)	(29,994,448)	0	(29,994,448)	0	0	0
		TOTAL PRODUCTION EXPENSES	231,255,672	1,000,610	232,256,282	153,610,383	670,569	154,280,952	77,645,289	330,041	77,975,330
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	867,369	867,369	0	593,714	593,714	0	273,655	273,655
1	837000	Other Equipment	0	1,711,461	1,711,461	0	1,171,495	1,171,495	0	539,966	539,966
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,578,830	2,578,830	0	1,765,209	1,765,209	0	813,621	813,621
G-DEPX		Depreciation Expense-Underground Storage	0	756,934	756,934	0	518,121	518,121	0	238,813	238,813
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	211,609	211,609	0	144,846	144,846	0	66,763	66,763
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	968,543	968,543	0	662,967	662,967	0	305,576	305,576
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,547,373	3,547,373	0	2,428,176	2,428,176	0	1,119,197	1,119,197

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	396,369	1,734,924	2,131,293	336,430	1,251,331	1,587,761	59,939	483,593	543,532
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,973,216	989,672	4,962,888	2,820,850	713,811	3,534,661	1,152,366	275,861	1,428,227
3	875000	Measuring & Reg Sta Exp-General	156,365	0	156,365	103,613	0	103,613	52,752	0	52,752
3	876000	Measuring & Reg Sta Exp-Industrial	18,048	0	18,048	4,518	0	4,518	13,530	0	13,530
3	877000	Measuring & Reg Sta Exp-City Gate	85,013	0	85,013	56,724	0	56,724	28,289	0	28,289
3	878000	Meter & House Regulator Expenses	511,824	0	511,824	306,056	0	306,056	205,768	0	205,768
3	879000	Customer Installation Expenses	2,171,731	90,919	2,262,650	1,420,250	65,576	1,485,826	751,481	25,343	776,824
3	880000	Other Expenses	2,004,989	706,938	2,711,927	1,607,229	509,886	2,117,115	397,760	197,052	594,812
3	881000	Rents	0	(432)	(432)	0	(312)	(312)	0	(120)	(120)
		MAINTENANCE									
3	885000	Supervision & Engineering	56,444	0	56,444	40,721	0	40,721	15,723	0	15,723
3	887000	Mains	1,279,850	0	1,279,850	1,056,981	0	1,056,981	222,869	0	222,869
3	889000	Measuring & Reg Sta Exp-General	234,961	26,853	261,814	183,167	19,368	202,535	51,794	7,485	59,279
3	890000	Measuring & Reg Sta Exp-Industrial	15,580	1,465	17,045	8,653	1,057	9,710	6,927	408	7,335
3	891000	Measuring & Reg Sta Exp-City Gate	134,583	6,121	140,704	61,563	4,415	65,978	73,020	1,706	74,726
3	892000	Services	1,488,717	0	1,488,717	1,086,713	0	1,086,713	402,004	0	402,004
3	893000	Meters & House Regulators	1,497,914	772,677	2,270,591	1,022,707	557,301	1,580,008	475,207	215,376	690,583
3	894000	Other Equipment	0	256,095	256,095	0	184,711	184,711	0	71,384	71,384
		TOTAL DISTRIBUTION OPERATING EXP	14,025,604	4,585,232	18,610,836	10,116,175	3,307,144	13,423,319	3,909,429	1,278,088	5,187,517
G-DEPX		Depreciation Expense-Distribution	23,822,366	57,432	23,879,798	16,707,468	38,521	16,745,989	7,114,898	18,911	7,133,809
G-OTX		Taxes Other Than FIT	23,824,264	0	23,824,264	21,356,158	0	21,356,158	2,468,106	0	2,468,106
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	47,646,630	57,432	47,704,062	38,063,626	38,521	38,102,147	9,583,004	18,911	9,601,915
		TOTAL DISTRIBUTION EXPENSES	61,672,234	4,642,664	66,314,898	48,179,801	3,345,665	51,525,466	13,492,433	1,296,999	14,789,432

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For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	88,189	88,189	0	57,501	57,501	0	30,688	30,688
2	902000	Meter Reading Expenses	389,319	85,186	474,505	275,408	55,543	330,951	113,911	29,643	143,554
2	903XXX	Customer Records & Collection Expenses	590,286	4,913,977	5,504,263	321,400	3,204,011	3,525,411	268,886	1,709,966	1,978,852
2	904000	Uncollectible Accounts	274,301	0	274,301	160,282	0	160,282	114,019	0	114,019
2	905000	Misc Customer Accounts	0	260,199	260,199	0	169,655	169,655	0	90,544	90,544
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,253,906	5,347,551	6,601,457	757,090	3,486,710	4,243,800	496,816	1,860,841	2,357,657
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	17,971,538	97,594	18,069,132	13,850,161	63,633	13,913,794	4,121,377	33,961	4,155,338
2	909000	Advertising	48,696	518,643	567,339	34,155	338,166	372,321	14,541	180,477	195,018
2	910000	Misc Customer Service & Info Exp	0	157,969	157,969	0	102,999	102,999	0	54,970	54,970
		TOTAL CUSTOMER SERVICE & INFO EXP	18,020,234	774,206	18,794,440	13,884,316	504,798	14,389,114	4,135,918	269,408	4,405,326
		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	304,199	8,853,096	9,157,295	132,189	6,351,742	6,483,931	172,010	2,501,354	2,673,364
4	921000	Office Supplies & Expenses	148	1,174,177	1,174,325	135	842,425	842,560	13	331,752	331,765
4	922000	Admin. Expenses Transferred - Credit	0	(19,654)	(19,654)	0	(14,101)	(14,101)	0	(5,553)	(5,553)
4	923000	Outside Services Employed	372,357	3,801,777	4,174,134	323,571	2,727,623	3,051,194	48,786	1,074,154	1,122,940
4	924000	Property Insurance Premium	0	642,263	642,263	0	460,798	460,798	0	181,465	181,465
4	925XXX	Injuries and Damages	17,297	1,829,248	1,846,545	12,876	1,312,412	1,325,288	4,421	516,836	521,257
4	926XXX	Employee Pensions and Benefits	4,266,971	5,417,607	9,684,578	3,108,782	3,886,916	6,995,698	1,158,189	1,530,691	2,688,880
4	928000	Regulatory Commission Expenses	1,086,014	252,927	1,338,941	824,179	181,465	1,005,644	261,835	71,462	333,297
4	930000	Miscellaneous General Expenses	34,924	1,884,605	1,919,529	26,390	1,352,129	1,378,519	8,534	532,476	541,010
4	931000	Rents	0	143,767	143,767	0	103,147	103,147	0	40,620	40,620
4	935000	Maintenance of General Plant	836,826	3,130,728	3,967,554	725,721	2,246,172	2,971,893	111,105	884,556	995,661
		TOTAL ADMIN & GEN OPERATING EXP	6,918,736	27,110,541	34,029,277	5,153,843	19,450,728	24,604,571	1,764,893	7,659,813	9,424,706

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,751,327	5,027,008	6,778,335	1,600,547	3,606,677	5,207,224	150,780	1,420,331	1,571,111
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	826,017	9,650,353	10,476,370	826,017	6,923,742	7,749,759	0	2,726,611	2,726,611
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(45,894)	0	(45,894)	(45,894)	0	(45,894)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	1,891,205	0	1,891,205	1,891,205	0	1,891,205	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	800,828	0	800,828	800,828	0	800,828	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	327,972	0	327,972	327,972	0	327,972	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	59,413	229,349	288,762	47,193	163,060	210,253	12,220	66,289	78,509
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	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	(8,316)	0	(8,316)	0	0	0	(8,316)	0	(8,316)
99 407357	AMORT OF INTERVENOR FUND DEFER	1,843	0	1,843	1,843	0	1,843	0	0	0
99 407381	Voluntary RNG Revenue Offset	63,896	0	63,896	56,741	0	56,741	7,155	0	7,155
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407416	Reg. Credits-CCA B&O Tax	(378,555)	0	(378,555)	(378,555)	0	(378,555)	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	(19,219)	0	(19,219)	(19,129)	0	(19,129)	(90)	0	(90)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
99 407443	Regulatory Deferral - Reg. Fees	(417,990)	0	(417,990)	(417,990)	0	(417,990)	0	0	0
99 407447	Regulatory Deferral - COVID-19	159,140	0	159,140	159,140	0	159,140	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	(2,392,484)	0	(2,392,484)	(1,731,369)	0	(1,731,369)	(661,115)	0	(661,115)
99 407459	Insurance Balancing	13,613	0	13,613	11,087	0	11,087	2,526	0	2,526
99 407493	Amortization Remand Residual	(51,015)	0	(51,015)	(51,015)	0	(51,015)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	617,385	1,015,201	1,632,586	449,496	728,366	1,177,862	167,889	286,835	454,724
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,340,160	16,010,037	19,350,197	3,515,351	11,485,072	15,000,423	(175,191)	4,524,965	4,349,774
	TOTAL ADMIN & GENERAL EXPENSES	10,258,896	43,120,578	53,379,474	8,669,194	30,935,800	39,604,994	1,589,702	12,184,778	13,774,480
	TOTAL EXPENSES BEFORE FIT	322,460,942	58,432,982	380,893,924	225,100,784	41,371,718	266,472,502	97,360,158	17,061,264	114,421,422
	NET OPERATING INCOME (LOSS) BEFORE FIT			43,189,896			27,954,414			15,235,482
G-FIT	FEDERAL INCOME TAX			206,056			672,600			(466,544)
G-FIT	DEFERRED FEDERAL INCOME TAX			(8,998,730)			(9,805,549)			806,819
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			51,982,570			37,087,363			14,895,207

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
G-ALL	3	Direct Distribution Operating Expense	100.000%	72.126%	27.874%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	76,008	340,993	417,001	76,008	244,649	320,657	0	96,344	96,344
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,735,750	0	3,735,750	1,889,250	0	1,889,250
4	495100	Entitlement Penalties	20,461	4,218	24,679	6,640	3,026	9,666	13,821	1,192	15,013
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	339,923	0	339,923	1,473,292	0	1,473,292	(1,133,369)	0	(1,133,369)
4	495329	Amortization Res Decoupling Deferral	(4,233,607)	0	(4,233,607)	(4,940,999)	0	(4,940,999)	707,392	0	707,392
4	495338	Non-Res Decoupling Deferred Rev	503,103	0	503,103	725,121	0	725,121	(222,018)	0	(222,018)
4	495339	Amortization Non-Res Decoupling	(1,875,000)	0	(1,875,000)	(1,785,243)	0	(1,785,243)	(89,757)	0	(89,757)
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	455,888	345,211	801,099	(709,431)	247,675	(461,756)	1,165,319	97,536	1,262,855

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	257,770,626	0	257,770,626	173,536,819	0	173,536,819	84,233,807	0	84,233,807
1	804001	Pipeline Demand Costs	20,736,587	0	20,736,587	14,191,361	0	14,191,361	6,545,226	0	6,545,226
1	804002	Transport Variable Charges	386,133	0	386,133	264,286	0	264,286	121,847	0	121,847
6	804010	Gas Costs - Fixed Hedge	(181,367)	0	(181,367)	(118,310)	0	(118,310)	(63,057)	0	(63,057)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	450,131	0	450,131	299,390	0	299,390	150,741	0	150,741
6	804018	Merchandise Processing Fee	150,545	0	150,545	99,787	0	99,787	50,758	0	50,758
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	(33,698,207)	0	(33,698,207)	(22,952,174)	0	(22,952,174)	(10,746,033)	0	(10,746,033)
6	804700	Gas Costs - Offsystem Bookout	1,858,597	0	1,858,597	1,234,296	0	1,234,296	624,301	0	624,301
6	804711	Gas Costs - Offsystem Bookout Offset	(1,858,597)	0	(1,858,597)	(1,234,296)	0	(1,234,296)	(624,301)	0	(624,301)
6	804730	Gas Costs - Intracompany LDC Gas	5,741,779	0	5,741,779	3,838,752	0	3,838,752	1,903,027	0	1,903,027
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	32,825,341	0	32,825,341	20,549,750	0	20,549,750	12,275,591	0	12,275,591
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(79,173,074)	0	(79,173,074)	(53,905,214)	0	(53,905,214)	(25,267,860)	0	(25,267,860)
		TOTAL PURCHASED GAS COSTS	205,008,494	0	205,008,494	135,804,447	0	135,804,447	69,204,047	0	69,204,047

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.072%	32.928%
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 September 30, 2023	
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	137,636	97,594	235,230	85,420	63,633	149,053	52,216	33,961	86,177
99	908600 Public Purpose Tariff Rider Expense Offset	17,560,991	0	17,560,991	13,539,104	0	13,539,104	4,021,887	0	4,021,887
99	908610 Limited Income Tax Refund Program	122,411	0	122,411	122,411	0	122,411	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	150,500	0	150,500	103,226	0	103,226	47,274	0	47,274
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	17,971,538	97,594	18,069,132	13,850,161	63,633	13,913,794	4,121,377	33,961	4,155,338

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
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 September 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.95%	55.95%
2	Cost of Debt		4.860%	4.865%
	Total Cost of Debt		2.719%	2.722%
	Total Weighted Cost		2.719%	2.722%
G-APL	Net Rate Base	764,764,131	550,154,005	214,610,126
	Interest Deduction for FIT Calculation	20,800,375	14,958,687	5,841,688
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 September 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	424,083,820	294,426,916	129,656,904
G-OPS	Operating & Maintenance Expense	312,871,122	212,706,965	100,164,157
G-OPS	Book Deprec/Amort and Reg Amortizations	42,354,343	31,086,671	11,267,672
G-OTX	Taxes Other than FIT	25,668,459	22,678,866	2,989,593
	Net Operating Income Before FIT	43,189,896	27,954,414	15,235,482
G-INT	Less: Interest Expense	20,800,375	14,958,687	5,841,688
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,721)	0	(4,721)
G-SCM	Schedule M Adjustments	(21,403,583)	(9,792,872)	(11,610,711)
	Taxable Net Operating Income	981,217	3,202,855	(2,221,638)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	206,056	672,600	(466,544)
G-DTE	Deferred FIT	2,877,972	979,700	1,898,272
G-DTE	Customer Tax Credit Amortization	(11,876,702)	(10,785,249)	(1,091,453)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(8,792,674)	(9,132,949)	340,275
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 September 30, 2023	
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	26,439,365	15,579,854	42,019,219	19,158,893	11,150,289	30,309,182	7,280,472	4,429,565	11,710,037
12	997001	Contributions In Aid of Construction	0	2,131,645	2,131,645	0	1,515,536	1,515,536	0	616,109	616,109
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(189,994)	(189,994)	0	(135,080)	(135,080)	0	(54,914)	(54,914)
99	997010	Deferred Gas Credit and Refunds	(46,347,733)	0	(46,347,733)	(33,355,464)	0	(33,355,464)	(12,992,269)	0	(12,992,269)
12	997016	Redemption Expense Amortization	0	27,320	27,320	0	19,424	19,424	0	7,896	7,896
99	997018	DSM Tariff Rider	3,395,078	0	3,395,078	1,477,053	0	1,477,053	1,918,025	0	1,918,025
12	997020	FAS87 Current Pension Accrual	0	(463,821)	(463,821)	0	(329,763)	(329,763)	0	(134,058)	(134,058)
12	997027	Customer Uncollectibles	(408,451)	(891,012)	(1,299,463)	(475,895)	(633,483)	(1,109,378)	67,444	(257,529)	(190,085)
99	997031	Decoupling Mechanism	5,265,581	0	5,265,581	4,527,829	0	4,527,829	737,752	0	737,752
12	997032	Interest Rate Swaps	0	2,826,807	2,826,807	0	2,009,775	2,009,775	0	817,032	817,032
12	997035	Leases	0	(27,837)	(27,837)	0	(19,972)	(19,972)	0	(7,865)	(7,865)
12	997048	AFUDC	0	(335,208)	(335,208)	0	(238,323)	(238,323)	0	(96,885)	(96,885)
12	997049	Tax Depreciation	0	(39,884,728)	(39,884,728)	0	(28,356,845)	(28,356,845)	0	(11,527,883)	(11,527,883)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	150,930	0	150,930	103,656	0	103,656	47,274	0	47,274
12	997080	Book Transportation Depreciation	0	7,652,329	7,652,329	0	5,440,576	5,440,576	0	2,211,753	2,211,753
12	997081	Deferred Compensation	0	(10,688)	(10,688)	0	(7,599)	(7,599)	0	(3,089)	(3,089)
4	997082	Meal Disallowances	0	165,764	165,764	0	118,929	118,929	0	46,835	46,835
12	997083	Paid Time Off	0	168,883	168,883	0	120,071	120,071	0	48,812	48,812
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(51,015)	0	(51,015)	(51,015)	0	(51,015)	0	0	0
12	997101	Repairs 481 (a)	0	(5,878,158)	(5,878,158)	0	(4,179,194)	(4,179,194)	0	(1,698,964)	(1,698,964)
99	997105	WA Nat Gas Line Extension	1,891,205	0	1,891,205	1,891,205	0	1,891,205	0	0	0
99	997107	MDM System	(2,978,366)	0	(2,978,366)	(2,978,366)	0	(2,978,366)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(24,353)	0	(24,353)	(24,353)	0	(24,353)	0	0	0
99	997109	Tax Reform Amortization	(21,541)	0	(21,541)	(21,541)	0	(21,541)	0	0	0
99	997110	FISERVE	158,334	(17,154)	141,180	0	(12,196)	(12,196)	158,334	(4,958)	153,376
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,527)	(32,527)	0	(13,223)	(13,223)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(325,453)	(325,453)	0	(132,306)	(132,306)
12	997115	AFUDC Equity DFIR Deferral	(16,722)	0	(16,722)	(19,129)	0	(19,129)	2,407	0	2,407
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	1,921,342	1,921,342	0	1,366,017	1,366,017	0	555,325	555,325
12	997120	Transportation Tax Disallowance	0	15,204	15,204	0	10,810	10,810	0	4,394	4,394
12	997122	Regulatory Fees	(417,990)	0	(417,990)	(417,990)	0	(417,990)	0	0	0
12	997125	COVID-19	(13,467)	0	(13,467)	159,140	0	159,140	(172,607)	0	(172,607)
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,454)	(136,454)	0	(55,473)	(55,473)
12	997127	CARES Act SS Deferral	0	(415,292)	(415,292)	0	(295,260)	(295,260)	0	(120,032)	(120,032)
12	997128	Meters Expensed	0	(4,226,232)	(4,226,232)	0	(3,004,724)	(3,004,724)	0	(1,221,508)	(1,221,508)
12	997129	Mixed Service Costs (IDD#5)	0	(7,175,000)	(7,175,000)	0	(5,101,210)	(5,101,210)	0	(2,073,790)	(2,073,790)
12	997138	Intervenor Funding	(36,214)	0	(36,214)	(36,214)	0	(36,214)	0	0	0
12	997139	Pension Settlement	0	100,609	100,609	0	71,530	71,530	0	29,079	29,079
12	997140	Insurance Balancing	11,087	0	11,087	11,087	0	11,087	0	0	0
12	997141	CCA	21,243,358	0	21,243,358	21,243,358	0	21,243,358	0	0	0
	997143	Depreciation Rate Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
		TOTAL SCHEDULE M ADJUSTMENTS	8,217,220	(29,620,803)	(21,403,583)	11,192,254	(20,985,126)	(9,792,872)	(2,975,034)	(8,635,677)	(11,610,711)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.072%	32.928%
G-ALL	11	Book Depreciation	100.000%	71.530%	28.470%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.097%	28.903%
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 September 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(129,608)	(92,147)	(37,461)
99	410100	Deferred Federal Income Tax Exp	9,513,575	6,899,792	2,613,783
		SUBTOTAL	9,383,967	6,807,645	2,576,322
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,037,674)	(1,448,750)	(588,924)
99	411100	Deferred Federal Income Tax Exp	(5,706,757)	(5,246,100)	(460,657)
		SUBTOTAL	(7,744,431)	(6,694,850)	(1,049,581)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,238,436	866,905	371,531
		SUBTOTAL	1,238,436	866,905	371,531
		Total Deferred Federal Income Tax Expense	2,877,972	979,700	1,898,272
99	411193	Customer Tax Credit Amortization	(11,876,702)	(10,785,249)	(1,091,453)
		SUBTOTAL	(11,876,702)	(10,785,249)	(1,091,453)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.097%	28.903%
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 September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	211,609	211,609	0	144,846	144,846	0	66,763	66,763
		TOTAL UNDERGROUND STORAGE TAX	0	211,609	211,609	0	144,846	144,846	0	66,763	66,763
		DISTRIBUTION									
99	408110	State Excise Tax	10,089,928	0	10,089,928	10,089,928	0	10,089,928	0	0	0
99	408120	Municipal Occupation & License Tax	10,540,136	0	10,540,136	8,707,818	0	8,707,818	1,832,318	0	1,832,318
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	3,198,882	0	3,198,882	2,558,385	0	2,558,385	640,497	0	640,497
99	409100	State Income Tax	39	0	39	27	0	27	12	0	12
99	411410	State Income Tax-ITC Deferred	7	0	7	0	0	0	7	0	7
99	411420	State Income Tax-ITC Amortization	(4,728)	0	(4,728)	0	0	0	(4,728)	0	(4,728)
		TOTAL DISTRIBUTION TAX	23,824,264	0	23,824,264	21,356,158	0	21,356,158	2,468,106	0	2,468,106
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	617,385	1,015,201	1,632,586	449,496	728,366	1,177,862	167,889	286,835	454,724
		TOTAL A&G TAX	617,385	1,015,201	1,632,586	449,496	728,366	1,177,862	167,889	286,835	454,724
		TOTAL TAXES OTHER THAN FIT	24,441,649	1,226,810	25,668,459	21,805,654	873,212	22,678,866	2,635,995	353,598	2,989,593

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended September 30, 2023		
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	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,330,514	61,573,423	65,903,937	4,330,514	44,176,467	48,506,981	0	17,396,956	17,396,956
		TOTAL INTANGIBLE PLANT	6,124,625	62,906,332	69,030,957	5,353,108	45,132,776	50,485,884	771,517	17,773,556	18,545,073
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	911,162	911,162	0	380,841	380,841
1	351XXX	Structures & Improvements	0	3,121,463	3,121,463	0	2,136,641	2,136,641	0	984,822	984,822
1	352XXX	Wells	0	23,742,612	23,742,612	0	16,251,818	16,251,818	0	7,490,794	7,490,794
1	353000	Lines	0	2,058,789	2,058,789	0	1,409,241	1,409,241	0	649,548	649,548
1	354000	Compressor Station Equipment	0	15,637,240	15,637,240	0	10,703,691	10,703,691	0	4,933,549	4,933,549
1	355000	Measuring & Regulating Equipment	0	2,245,841	2,245,841	0	1,537,278	1,537,278	0	708,563	708,563
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,259,714	3,259,714	0	2,231,274	2,231,274	0	1,028,440	1,028,440
		TOTAL UNDERGROUND STORAGE PLANT	0	51,902,805	51,902,805	0	35,554,255	35,554,255	0	16,348,550	16,348,550
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	706,697	0	706,697	521,065	0	521,065	185,632	0	185,632
6	375000	Structures & Improvements	1,622,329	0	1,622,329	972,834	0	972,834	649,495	0	649,495
6	376000	Mains	499,513,119	2,518,938	502,032,057	342,586,035	1,689,502	344,275,537	156,927,084	829,436	157,756,520
6	378000	Measuring & Reg Station Equip-General	7,571,257	0	7,571,257	4,872,252	0	4,872,252	2,699,005	0	2,699,005
6	379000	Measuring & Reg Station Equip-City Gate	6,883,722	0	6,883,722	1,999,871	0	1,999,871	4,883,851	0	4,883,851
6	380000	Services	351,270,873	0	351,270,873	240,709,119	0	240,709,119	110,561,754	0	110,561,754
6	381XXX	Meters	125,576,458	0	125,576,458	89,028,620	0	89,028,620	36,547,838	0	36,547,838
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	4,166,659	0	4,166,659	3,093,525	0	3,093,525	1,073,134	0	1,073,134
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	997,399,709	2,518,938	999,918,647	683,847,246	1,689,502	685,536,748	313,552,463	829,436	314,381,899
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,968,617	5,240,710	99,936	775,253	875,189
4	390XXX	Structures & Improvements	29,704,335	29,752,789	59,457,124	27,838,425	21,346,436	49,184,861	1,865,910	8,406,353	10,272,263
4	391XXX	Office Furniture & Equipment	488,148	16,047,828	16,535,976	485,890	11,513,675	11,999,565	2,258	4,534,153	4,536,411
4	392XXX	Transportation Equipment	13,913,454	5,570,931	19,484,385	10,266,040	3,996,920	14,262,960	3,647,414	1,574,011	5,221,425
4	393000	Stores Equipment	423,653	1,144,071	1,567,724	368,632	820,825	1,189,457	55,021	323,246	378,267
4	394000	Tools, Shop & Garage Equipment	3,569,477	7,993,533	11,563,010	2,781,165	5,735,040	8,516,205	788,312	2,258,493	3,046,805
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	380,162	490,493	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,655,617	1,074,574	4,730,191	2,740,325	770,964	3,511,289	915,292	303,610	1,218,902
4	397XXX	Communications Equipment	4,784,060	22,527,058	27,311,118	3,648,489	16,162,263	19,810,752	1,135,571	6,364,795	7,500,366
4	398000	Miscellaneous Equipment	1,044	172,237	173,281	0	123,573	123,573	1,044	48,664	49,708
		TOTAL GENERAL PLANT	60,022,148	87,556,763	147,578,911	51,511,390	62,818,475	114,329,865	8,510,758	24,738,288	33,249,046

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended September 30, 2023		
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	1,063,546,482	204,884,838	1,268,431,320	740,711,744	145,195,008	885,906,752	322,834,738	59,689,830	382,524,568
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,779,772)	(19,779,772)	0	(13,539,254)	(13,539,254)	0	(6,240,518)	(6,240,518)
G-ADEP		Distribution Plant	(304,865,040)	(2,066,576)	(306,931,616)	(198,391,436)	(1,386,094)	(199,777,530)	(106,473,604)	(680,482)	(107,154,086)
G-ADEP		General Plant	(19,513,190)	(31,813,257)	(51,326,447)	(15,313,444)	(22,824,739)	(38,138,183)	(4,199,746)	(8,988,518)	(13,188,264)
		TOTAL ACCUMULATED DEPRECIATION	(324,378,230)	(53,659,605)	(378,037,835)	(213,704,880)	(37,750,087)	(251,454,967)	(110,673,350)	(15,909,518)	(126,582,868)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(505,393)	(1,142,144)	(1,647,537)	(334,248)	(819,443)	(1,153,691)	(171,145)	(322,701)	(493,846)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,166,529)	(33,745,008)	(37,911,537)	(4,166,529)	(24,210,694)	(28,377,223)	0	(9,534,314)	(9,534,314)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,671,922)	(34,887,152)	(39,559,074)	(4,500,777)	(25,030,137)	(29,530,914)	(171,145)	(9,857,015)	(10,028,160)
		TOTAL ACCUMULATED DEPR/AMORT	(329,050,152)	(88,546,757)	(417,596,909)	(218,205,657)	(62,780,224)	(280,985,881)	(110,844,495)	(25,766,533)	(136,611,028)
		NET GAS UTILITY PLANT before DFIT	734,496,330	116,338,081	850,834,411	522,506,087	82,414,784	604,920,871	211,990,243	33,923,297	245,913,540
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,538,456)	(102,538,456)	0	(72,901,766)	(72,901,766)	0	(29,636,690)	(29,636,690)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,095,441)	(14,095,441)	0	(10,111,685)	(10,111,685)	0	(3,983,756)	(3,983,756)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,411,169)	(1,411,169)	0	(1,012,457)	(1,012,457)	0	(398,712)	(398,712)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(272,958)	(272,958)	0	(194,065)	(194,065)	0	(78,893)	(78,893)
		TOTAL ACCUMULATED DFIT	0	(118,319,511)	(118,319,511)	0	(84,221,040)	(84,221,040)	0	(34,098,471)	(34,098,471)
		NET GAS UTILITY PLANT	734,496,330	(1,981,430)	732,514,900	522,506,087	(1,806,256)	520,699,831	211,990,243	(175,174)	211,815,069

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.072%	32.928%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.097%	28.903%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	734,496,330	(1,981,430)	732,514,900	522,506,087	(1,806,256)	520,699,831	211,990,243	(175,174)	211,815,069
OTHER ADJUSTMENTS:									
4 108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4 182332 Regulatory Asset - AFUDC	1,445,634	2,178,172	3,623,806	924,164	1,562,751	2,486,915	521,470	615,421	1,136,891
4 182318 Accumulated Amortization - AFUDC	(330,289)	(941,862)	(1,272,151)	(245,284)	(675,738)	(921,022)	(85,005)	(266,124)	(351,129)
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,922,913	3,922,913	0	1,808,151	1,808,151
1 164100 Gas Inventory--Jackson Prairie	0	15,774,733	15,774,733	0	10,797,805	10,797,805	0	4,976,928	4,976,928
1 164115 Gas Inventory--Clay Basin	0	48,662	48,662	0	34,913	34,913	0	13,749	13,749
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,154,053	0	3,154,053	3,154,053	0	3,154,053	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,485,579	0	7,485,579	7,485,579	0	7,485,579	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,234,323)	0	(2,234,323)	(2,234,323)	0	(2,234,323)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(19,608,889)	0	(19,608,889)	(9,078,685)	0	(9,078,685)	(10,530,204)	0	(10,530,204)
99 190393 ADFIT-Customer Tax Credit	4,117,867	0	4,117,867	1,906,524	0	1,906,524	2,211,343	0	2,211,343
99 235199 Customer Deposits	(2,272)	0	(2,272)	(2,272)	0	(2,272)	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	2,970,841	0	2,970,841	2,970,841	0	2,970,841	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(623,876)	0	(623,876)	(623,876)	0	(623,876)	0	0	0
C-WKC Working Capital	13,084,137	0	13,084,137	9,554,809	0	9,554,809	3,529,328	0	3,529,328
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	9,458,462	22,790,769	32,249,231	13,811,530	15,642,644	29,454,174	(4,353,068)	7,148,125	2,795,057
NET RATE BASE	743,954,792	20,809,339	764,764,131	536,317,617	13,836,388	550,154,005	207,637,175	6,972,951	214,610,126

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	4,203,843	4,203,843												
Steam (ED-ID)	4,361,273	4,361,273												
Steam (ED-WA)	11,373,063	11,373,063												
Hydro (ED-AN)	16,552,593	16,552,593												
Other (ED-AN)	11,006,907	11,006,907												
Total Electric Production	47,497,679	47,497,679												
Electric Transmission														
ED-AN	19,913,407	19,913,407												
ED-ID	276,436	276,436												
ED-WA	521,534	521,534												
Total Electric Transmission	20,711,377	20,711,377												
Electric Distribution														
ED-AN	85,904	85,904												
ED-ID	20,309,413	20,309,413												
ED-WA	39,123,649	39,123,649												
Total Electric Distribution	59,518,966	59,518,966												
Gas Underground Storage														
1 GD-AN	756,934		756,934			756,934	756,934		518,121	518,121		238,813	238,813	
GD-OR	128,780			128,780										
Total Gas Underground Storage	885,714		756,934	128,780		756,934	756,934		518,121	518,121		238,813	238,813	
Gas Distribution														
6 GD-AN	57,432		57,432			57,432	57,432		38,521	38,521		18,911	18,911	
GD-ID	7,114,898		7,114,898		7,114,898	7,114,898	7,114,898				7,114,898		7,114,898	
GD-WA	16,707,468		16,707,468		16,707,468	16,707,468	16,707,468	16,707,468						
GD-OR	10,835,402			10,835,402										
Total Gas Distribution	34,715,200		23,879,798	10,835,402		23,822,366	23,879,798		16,707,468	38,521	16,745,989	7,114,898	18,911	7,133,809
General Plant														
ED-AN	2,847,083	2,847,083												
ED-ID	520,396	520,396												
ED-WA	1,390,232	1,390,232												
7,4 CD-AA	22,130,521	15,516,151	4,582,788	2,031,582		4,582,788	4,582,788		3,287,967	3,287,967		1,294,821	1,294,821	
9,4 CD-AN	740,613	571,331	169,282			169,282	169,282		121,453	121,453		47,829	47,829	
9 CD-ID	481,219	371,227	109,992		109,992	109,992	109,992				109,992		109,992	
9 CD-WA	2,215,444	1,709,060	506,384		506,384	506,384	506,384	506,384						
8,4 GD-AA	355,505		245,423	110,082		245,423	245,423		176,081	176,081		69,342	69,342	
4 GD-AN	29,515		29,515			29,515	29,515		21,176	21,176		8,339	8,339	
GD-ID	40,788		40,788		40,788	40,788	40,788				40,788		40,788	
GD-WA	1,094,163		1,094,163		1,094,163	1,094,163	1,094,163	1,094,163						
GD-OR	195,784			195,784										
Total General Plant	32,041,263	22,925,480	6,778,335	2,337,448		1,751,327	5,027,008	6,778,335	1,600,547	3,606,677	5,207,224	150,780	1,420,331	1,571,111
Total Depreciation Expense	195,370,199	150,653,502	31,415,067	13,301,630		25,573,693	5,841,374	31,415,067	18,308,015	4,163,319	22,471,334	7,265,678	1,678,055	8,943,733

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System Contract Demand				68.450%	31.550%			
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio				71.746%	28.254%			
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6	Actual Therms Purchased				67.072%	32.928%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 2023
 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	261,846	261,846											
Total Production/Transmission	1,180,246	1,180,246											
Distribution													
Franchises (302000) ED-WA	109,456	109,456											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	115,322	115,322											
General Plant - 303000													
7,4 CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271
9,4 CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628
GD-ID	14,795		14,795		14,795		14,795				14,795		14,795
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	6,972			6,972									
Total General Plant - 303000	471,190	298,353	127,783	45,054	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	46,157,679	32,362,072	9,558,332	4,237,275		9,558,332	9,558,332		6,857,721	6,857,721		2,700,611	2,700,611
9,4 CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	3,613,845	2,787,828	826,017		826,017		826,017	826,017		826,017			0
ED-AN	6,957,662	6,957,662											
ED-ID	0	0											
ED-WA	1,195,617	1,195,617											
8,4 GD-AA	93,532		64,570	28,962		64,570	64,570		46,326	46,326		18,244	18,244
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	63,498			63,498									
Total Miscellaneous IT Intangible Plant - 3031XX	58,201,930	43,395,825	10,476,370	4,329,735	826,017	9,650,353	10,476,370	826,017	6,923,742	7,749,759	0	2,726,611	2,726,611
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	60,391,119	45,412,177	10,604,153	4,374,789	865,674	9,738,479	10,604,153	850,879	6,986,969	7,837,848	14,795	2,751,510	2,766,305

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(80,984,039)	(80,984,039)											
	Steam (ED-ID)	(98,975,222)	(98,975,222)											
	Steam (ED-WA)	(194,413,789)	(194,413,789)											
	Hydro (ED-AN)	(200,151,660)	(200,151,660)											
	Other (ED-AN)	(177,569,155)	(177,569,155)											
	Total Electric Production	(752,093,865)	(752,093,865)											
Electric Transmission														
	ED-AN	(254,298,682)	(254,298,682)											
	ED-ID	(10,805,233)	(10,805,233)											
	ED-WA	(17,112,200)	(17,112,200)											
	Total Electric Transmission	(282,216,115)	(282,216,115)											
Electric Distribution														
	ED-AN	(555,844)	(555,844)											
	ED-ID	(291,306,289)	(291,306,289)											
	ED-WA	(483,483,441)	(483,483,441)											
	Total Electric Distribution	(775,345,574)	(775,345,574)											
Gas Underground Storage														
1	GD-AN	(19,779,772)	(19,779,772)			(19,779,772)	(19,779,772)		(13,539,254)	(13,539,254)		(6,240,518)	(6,240,518)	
	GD-OR	(1,740,178)	(1,740,178)											
	Total Gas Underground Storage	(21,519,950)	(19,779,772)	(1,740,178)		(19,779,772)	(19,779,772)		(13,539,254)	(13,539,254)		(6,240,518)	(6,240,518)	
Gas Distribution														
6	GD-AN	(2,066,576)	(2,066,576)				(2,066,576)	(2,066,576)	(1,386,094)	(1,386,094)		(680,482)	(680,482)	
	GD-ID	(106,473,604)	(106,473,604)		(106,473,604)	(106,473,604)	(106,473,604)				(106,473,604)		(106,473,604)	
	GD-WA	(198,391,436)	(198,391,436)		(198,391,436)	(198,391,436)	(198,391,436)	(198,391,436)						
	GD-OR	(147,406,855)	(147,406,855)											
	Total Gas Distribution	(454,338,471)	(306,931,616)	(147,406,855)	(304,865,040)	(2,066,576)	(306,931,616)	(198,391,436)	(1,386,094)	(199,777,530)	(106,473,604)	(680,482)	(107,154,086)	
General Plant														
	ED-AN	(36,639,233)	(36,639,233)											
	ED-ID	(13,563,743)	(13,563,743)											
	ED-WA	(26,996,076)	(26,996,076)											
7,4	CD-AA	(114,839,742)	(80,516,440)	(23,781,014)	(10,542,288)		(23,781,014)	(23,781,014)	(17,061,926)	(17,061,926)		(6,719,088)	(6,719,088)	
9,4	CD-AN	(9,016,809)	(6,955,837)	(2,060,972)			(2,060,972)	(2,060,972)	(1,478,665)	(1,478,665)		(582,307)	(582,307)	
9	CD-ID	(7,620,414)	(5,878,616)	(1,741,798)		(1,741,798)	(1,741,798)				(1,741,798)		(1,741,798)	
9	CD-WA	(8,906,642)	(6,870,851)	(2,035,791)		(2,035,791)	(2,035,791)	(2,035,791)						
8,4	GD-AA	(2,740,507)	(1,891,909)	(848,598)		(1,891,909)	(1,891,909)		(1,357,369)	(1,357,369)		(534,540)	(534,540)	
4	GD-AN	(4,079,362)	(4,079,362)			(4,079,362)	(4,079,362)		(2,926,779)	(2,926,779)		(1,152,583)	(1,152,583)	
	GD-ID	(2,457,948)	(2,457,948)			(2,457,948)	(2,457,948)				(2,457,948)		(2,457,948)	
	GD-WA	(13,277,653)	(13,277,653)			(13,277,653)	(13,277,653)	(13,277,653)						
	GD-OR	(5,832,950)	(5,832,950)											
	Total General Plant	(245,971,079)	(177,420,796)	(51,326,447)	(17,223,836)	(19,513,190)	(31,813,257)	(51,326,447)	(15,313,444)	(22,824,739)	(38,138,183)	(4,199,746)	(8,988,518)	(13,188,264)
Total Accumulated Depreciation	(2,531,485,054)	(1,987,076,350)	(378,037,835)	(166,370,869)	(324,378,230)	(53,659,605)	(378,037,835)	(213,704,880)	(37,750,087)	(251,454,967)	(110,673,350)	(15,909,518)	(126,582,868)	

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand			68.450%	31.550%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio			71.746%	28.254%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased			67.072%	32.928%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,340,554)	(16,340,554)											
Misc Intangible Plt (303000)	ED-AN	(3,016,168)	(3,016,168)											
Total Production/Transmission		(19,356,722)	(19,356,722)											
Distribution														
Franchises (302000)	ED-WA	(475,756)	(475,756)											
Misc Intangible Plt (303000)	ED-WA	(70,537)	(70,537)											
Total Distribution		(546,293)	(546,293)											
General Plant - 303000														
7,4	CD-AA	(5,346,914)	(3,748,828)	(1,107,239)	(490,847)		(1,107,239)	(1,107,239)		(794,400)	(794,400)		(312,839)	(312,839)
9,4	CD-AN	(152,710)	(117,805)	(34,905)			(34,905)	(34,905)		(25,043)	(25,043)		(9,862)	(9,862)
	GD-ID	(171,145)		(171,145)			(171,145)	(171,145)				(171,145)		(171,145)
	GD-WA	(334,248)		(334,248)			(334,248)	(334,248)	(334,248)		(334,248)			
	GD-OR	(133,956)			(133,956)									
Total General Plant - 303000		(6,138,973)	(3,866,633)	(1,647,537)	(624,803)	(505,393)	(1,142,144)	(1,647,537)	(334,248)	(819,443)	(1,153,691)	(171,145)	(322,701)	(493,846)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(161,384,288)	(113,149,753)	(33,419,458)	(14,815,077)		(33,419,458)	(33,419,458)		(23,977,125)	(23,977,125)		(9,442,333)	(9,442,333)
9,4	CD-AN	(483,334)	(372,858)	(110,476)			(110,476)	(110,476)		(79,262)	(79,262)		(31,214)	(31,214)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(18,228,681)	(14,062,152)	(4,166,529)		(4,166,529)	(4,166,529)	(4,166,529)		(4,166,529)	(4,166,529)	0	0	0
	ED-AN	(13,907,676)	(13,907,676)											
	ED-ID	0	0											
	ED-WA	(2,990,218)	(2,990,218)											
8,4	GD-AA	(302,650)		(208,934)	(93,716)		(215,074)	(215,074)		(154,307)	(154,307)		(60,767)	(60,767)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(65,539)			(65,539)									
Total Miscellaneous IT Intangible Plant - 3031X		(197,362,386)	(144,482,657)	(37,905,397)	(14,974,332)	(4,166,529)	(33,745,008)	(37,911,537)	(4,166,529)	(24,210,694)	(28,377,223)	0	(9,534,314)	(9,534,314)
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	(1,476,629)	(1,476,629)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(1,476,629)	(1,476,629)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(224,881,003)	(169,728,934)	(39,552,934)	(15,599,135)	(4,671,922)	(34,887,152)	(39,559,074)	(4,500,777)	(25,030,137)	(29,530,914)	(171,145)	(9,857,015)	(10,028,160)

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	2,196,983	122,220	362,279	1,712,484	2,196,983	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	20,575,894	800,859	699,567	11,000,051	12,500,477	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,765,855	8,515,822	3,115,127	9,134,906	20,765,855	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	4,294,690	0	0	0	0	0	0	0	0	4,294,690	0	4,294,690
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,271,466	0	0	92,037,050	92,037,050	0	0	27,183,695	27,183,695	0	12,050,721	12,050,721
9	CD-WA / ID / AN	31,600,071	9,408,986	6,297,497	8,670,760	24,377,243	2,787,825	1,865,910	2,569,093	7,222,828	0	0	0
	TOTAL ACCOUNT	212,982,682	17,924,808	9,412,624	109,842,716	137,180,148	27,838,425	1,865,910	29,752,788	59,457,123	4,294,690	12,050,721	16,345,411
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,730,045	1,314,311	7,798	2,407,936	3,730,045	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	76,572,692	0	0	53,686,646	53,686,646	0	0	15,856,673	15,856,673	0	7,029,373	7,029,373
9	CD-WA / ID / AN	1,436,590	853,099	7,622	247,508	1,108,229	252,768	2,258	73,335	328,361	0	0	0
	TOTAL ACCOUNT	82,155,226	2,167,410	15,420	56,342,090	58,524,920	485,891	2,258	16,047,828	16,535,977	12,109	7,082,220	7,094,329
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,586,887	25,750,501	12,387,144	24,449,242	62,586,887	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,180,366	0	0	0	0	9,798,071	3,412,261	2,970,034	16,180,366	0	0	0
99	GD-OR / AS	4,848,983	0	0	0	0	0	0	0	0	4,848,983	0	4,848,983
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	7,326,076	1,579,408	793,649	3,278,498	5,651,555	467,969	235,153	971,399	1,674,521	0	0	0
	TOTAL ACCOUNT	98,584,432	27,329,909	13,180,793	33,017,643	73,528,345	10,266,040	3,647,414	5,570,931	19,484,385	4,848,983	722,719	5,571,702

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended September 30, 2023 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	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	5,874,687	493,694	185,696	3,852,519	4,531,909	146,279	55,021	1,141,478	1,342,778	0	0	0
	TOTAL ACCOUNT	6,603,138	552,560	185,696	4,275,216	5,013,472	368,632	55,021	1,144,071	1,567,724	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,636,184	1,598,482	514,628	6,523,074	8,636,184	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,777,778	0	0	0	0	2,773,950	566,687	437,141	3,777,778	0	0	0
99	GD-OR / AS	1,227,562	0	0	0	0	0	0	0	0	1,227,562	0	1,227,562
8	GD-AA	5,848,809	0	0	0	0	0	0	4,037,725	4,037,725	0	1,811,084	1,811,084
7	CD-AA	15,861,644	0	0	11,120,916	11,120,916	0	0	3,284,629	3,284,629	0	1,456,099	1,456,099
9	CD-WA / ID / AN	2,025,099	24,351	747,989	789,882	1,562,222	7,215	221,625	234,037	462,877	0	0	0
	TOTAL ACCOUNT	37,377,076	1,622,833	1,262,617	18,433,872	21,319,322	2,781,165	788,312	7,993,532	11,563,009	1,227,562	3,267,183	4,494,745
	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	3,292,994	397,207	15,791	2,879,996	3,292,994	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,074,602	397,207	15,791	3,809,156	4,222,154	110,331	0	529,872	640,203	18,586	193,659	212,245

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,398,005	12,542,856	7,583,364	5,271,785	25,398,005	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,308,335	0	0	0	0	2,666,249	821,497	820,589	4,308,335	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	31,645,494	12,792,864	7,899,925	6,130,166	26,822,955	2,740,325	915,292	1,074,574	4,730,191	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,642,325	12,763,232	6,511,959	23,367,134	42,642,325	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	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	104,375,930	0	0	73,180,052	73,180,052	0	0	21,614,168	21,614,168	0	9,581,710	9,581,710
9	CD-WA / ID / AN	20,297,971	10,303,468	2,861,499	2,493,496	15,658,463	3,052,855	847,845	738,808	4,639,508	0	0	0
	TOTAL ACCOUNT	169,191,184	23,066,700	9,373,458	99,040,682	131,480,840	3,648,489	1,135,571	22,527,059	27,311,119	742,178	9,657,047	10,399,225
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,852	0	6,846	275,006	281,852	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	819,147	0	0	574,320	574,320	0	0	169,629	169,629	0	75,198	75,198
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	1,124,270	0	10,370	856,054	866,424	0	1,044	172,237	173,281	9,092	75,473	84,565
	TOTAL GENERAL PLANT	665,430,785	86,655,150	42,056,261	342,864,433	471,575,844	51,511,391	8,510,758	87,556,762	147,578,911	12,063,343	34,212,687	46,276,030

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 September 30, 2023
 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	27,019,789	4,616,657	0	22,403,132	27,019,789	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	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	115,988,041	0	0	81,321,535	81,321,535	0	0	24,018,804	24,018,804	0	10,647,702	10,647,702
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	0
		TOTAL ACCOUNT	144,745,315	4,896,443	0	104,187,364	109,083,807	82,899	0	24,446,120	24,529,019	354,611	10,777,878	11,132,489
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,987,102	0	0	4,987,102	4,987,102	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	1,067,130	0	0	0	0	0	0	736,693	736,693	0	330,437	330,437
7		CD-AA	29,899,279	0	0	20,962,982	20,962,982	0	0	6,191,543	6,191,543	0	2,744,754	2,744,754
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	35,953,511	0	0	25,950,084	25,950,084	0	0	6,928,236	6,928,236	0	3,075,191	3,075,191
	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 September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	760,639	0	0	760,639	760,639	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	18,396,250	0	0	12,897,979	12,897,979	0	0	3,809,495	3,809,495	0	1,688,776	1,688,776
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,156,889	0	0	13,658,618	13,658,618	0	0	3,809,495	3,809,495	0	1,688,776	1,688,776
		TOTAL	376,256,033	21,331,501	0	257,301,266	278,632,767	5,353,108	771,517	62,906,330	69,030,955	780,562	27,811,749	28,592,311

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended September 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(67,152,216)	(47,081,762)	(13,905,881)	(6,164,573)
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	(6,814,609)	(4,777,859)	(1,411,169)	(625,581)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(74,803,339)	(52,504,427)	(15,508,098)	(6,790,814)

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 September 30, 2023	
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	6,618,379	6,618,379	0	0	0	0	6,618,379
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(2)	(2)	0	0	0	0	(2)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,457,040	32,764,759	0	108,221,799	65,902,231	29,235,431	9,554,809	3,529,328	0
TOTAL		75,457,040	32,764,759	6,618,481	114,840,280	65,902,231	29,235,431	9,554,809	3,529,328	6,618,481

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