

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12A</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	52,647,499	40,086,141	12,561,358
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>52,647,499</u>	<u>40,086,141</u>	<u>12,561,358</u>
G-APL Gas Net Adjusted Rate Base	<u>768,555,999</u>	<u>551,433,150</u>	<u>217,122,849</u>
RATE OF RETURN	<u>6.850%</u>	<u>7.269%</u>	<u>5.785%</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 February 29, 2024  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	<b>100.000%</b>	<b>68.040%</b>	<b>31.960%</b>
2	Input	Number of Customers - AMA Percent	03-01-2023 thru 02-29-2024	270,812 <b>100.000%</b>	176,700 <b>65.248%</b>	94,112 <b>34.752%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2023 thru 02-29-2024	14,682,460 <b>100.000%</b>	10,242,445 <b>69.760%</b>	4,440,015 <b>30.240%</b>
	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%
				<b>100.000%</b>	<b>69.737%</b>	<b>30.263%</b>
6	Input	Actual Therms Purchased Percent	03-01-2023 thru 02-29-2024	293,899,305 <b>100.000%</b>	196,623,538 <b>66.902%</b>	97,275,767 <b>33.098%</b>

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**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 29, 2024  
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**G-ALL-12A**

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

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

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

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**GAS ALLOCATION PERCENTAGES**  
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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		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.323%</b>	<b>21.677%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>67.132%</b>	<b>32.868%</b>	
11	Book Depreciation Percent	03-01-2023 thru 02-29-2024	31,624,814	22,579,360	9,045,454	
			<b>100.000%</b>	<b>71.398%</b>	<b>28.602%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2023 thru 02-29-2024	841,389,287	596,789,073	244,600,214	
			<b>100.000%</b>	<b>70.929%</b>	<b>29.071%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2023 thru 02-29-2024	93,513,969	73,209,005	20,304,964	
			<b>100.000%</b>	<b>78.287%</b>	<b>21.713%</b>	
14	Net Allocated Schedule M's - AMA Percent	03-01-2023 thru 02-29-2024	-37,520,140	-26,815,699	-10,704,441	
			<b>100.000%</b>	<b>71.470%</b>	<b>28.530%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
For Twelve Months Ended February 29, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-OPS-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	244,912,427	0	244,912,427	173,122,894	0	173,122,894	71,789,533	0	71,789,533
99	4812XX	Commercial - Firm & Interruptible	123,628,066	0	123,628,066	89,278,928	0	89,278,928	34,349,138	0	34,349,138
99	4813XX	Industrial-Firm	4,115,474	0	4,115,474	2,581,619	0	2,581,619	1,533,855	0	1,533,855
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	427,216	0	427,216	382,489	0	382,489	44,727	0	44,727
99	499XXX	Unbilled Revenue	(4,828,804)	0	(4,828,804)	(2,696,056)	0	(2,696,056)	(2,132,748)	0	(2,132,748)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>368,254,379</b>	<b>0</b>	<b>368,254,379</b>	<b>262,669,874</b>	<b>0</b>	<b>262,669,874</b>	<b>105,584,505</b>	<b>0</b>	<b>105,584,505</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	64,304,788	0	64,304,788	42,707,269	0	42,707,269	21,597,519	0	21,597,519
4	488000	Miscellaneous Service Revenues	10,089	0	10,089	3,495	0	3,495	6,594	0	6,594
99	4893XX	Transportation Revenues	5,729,044	0	5,729,044	5,043,343	0	5,043,343	685,701	0	685,701
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	12,505,946	392,532	12,898,478	8,508,502	273,740	8,782,242	3,997,444	118,792	4,116,236
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
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>82,550,867</b>	<b>392,532</b>	<b>82,943,399</b>	<b>56,263,609</b>	<b>273,740</b>	<b>56,537,349</b>	<b>26,287,258</b>	<b>118,792</b>	<b>26,406,050</b>
<b>TOTAL GAS REVENUES</b>			<b>450,805,246</b>	<b>392,532</b>	<b>451,197,778</b>	<b>318,933,483</b>	<b>273,740</b>	<b>319,207,223</b>	<b>131,871,763</b>	<b>118,792</b>	<b>131,990,555</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	247,375,185	0	247,375,185	167,365,314	0	167,365,314	80,009,871	0	80,009,871
99	808XXX	Net Natural Gas Storage Transactions	2,584,148	0	2,584,148	1,879,876	0	1,879,876	704,272	0	704,272
99	811000	Gas Used for Products Extraction	(421,445)	0	(421,445)	(280,740)	0	(280,740)	(140,705)	0	(140,705)
10	813000	Other Gas Expenses	87,099	992,259	1,079,358	87,099	666,123	753,222	0	326,136	326,136
99	813010	Gas Technology Institute (GTI) Expenses	121,434	0	121,434	83,647	0	83,647	37,787	0	37,787
99	813100	CCA Emission Expense	57,936,819	0	57,936,819	57,936,819	0	57,936,819	0	0	0
99	407417	Regulatory Credits-CCA	(58,027,955)	0	(58,027,955)	(58,027,955)	0	(58,027,955)	0	0	0
<b>TOTAL PRODUCTION EXPENSES</b>			<b>249,655,285</b>	<b>992,259</b>	<b>250,647,544</b>	<b>169,044,060</b>	<b>666,123</b>	<b>169,710,183</b>	<b>80,611,225</b>	<b>326,136</b>	<b>80,937,361</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	932,639	932,639	0	634,568	634,568	0	298,071	298,071
1	837000	Other Equipment	0	2,030,807	2,030,807	0	1,381,761	1,381,761	0	649,046	649,046
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>2,963,446</b>	<b>2,963,446</b>	<b>0</b>	<b>2,016,329</b>	<b>2,016,329</b>	<b>0</b>	<b>947,117</b>	<b>947,117</b>
G-DEPX		Depreciation Expense-Underground Storage	0	770,638	770,638	0	524,342	524,342	0	246,296	246,296
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	172,979	172,979	0	117,695	117,695	0	55,284	55,284
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)</b>			<b>0</b>	<b>943,617</b>	<b>943,617</b>	<b>0</b>	<b>642,037</b>	<b>642,037</b>	<b>0</b>	<b>301,580</b>	<b>301,580</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>			<b>0</b>	<b>3,907,063</b>	<b>3,907,063</b>	<b>0</b>	<b>2,658,366</b>	<b>2,658,366</b>	<b>0</b>	<b>1,248,697</b>	<b>1,248,697</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	420,779	1,997,009	2,417,788	346,060	1,393,113	1,739,173	74,719	603,896	678,615
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	4,876,087	3,052,114	7,928,201	3,253,704	2,129,155	5,382,859	1,622,383	922,959	2,545,342
3	875000	Measuring & Reg Sta Exp-General	164,728	0	164,728	124,046	0	124,046	40,682	0	40,682
3	876000	Measuring & Reg Sta Exp-Industrial	16,650	0	16,650	3,902	0	3,902	12,748	0	12,748
3	877000	Measuring & Reg Sta Exp-City Gate	79,969	0	79,969	59,035	0	59,035	20,934	0	20,934
3	878000	Meter & House Regulator Expenses	459,357	0	459,357	249,587	0	249,587	209,770	0	209,770
3	879000	Customer Installation Expenses	2,393,446	5,201,485	7,594,931	1,550,100	3,628,556	5,178,656	843,346	1,572,929	2,416,275
3	880000	Other Expenses	1,993,878	2,420,659	4,414,537	1,573,107	1,688,652	3,261,759	420,771	732,007	1,152,778
3	881000	Rents	0	(1,834)	(1,834)	0	(1,279)	(1,279)	0	(555)	(555)
		MAINTENANCE									
3	885000	Supervision & Engineering	142,842	0	142,842	64,530	0	64,530	78,312	0	78,312
3	887000	Mains	1,237,590	0	1,237,590	981,308	0	981,308	256,282	0	256,282
3	889000	Measuring & Reg Sta Exp-General	233,299	16,749	250,048	159,331	11,684	171,015	73,968	5,065	79,033
3	890000	Measuring & Reg Sta Exp-Industrial	24,662	1,309	25,971	20,523	913	21,436	4,139	396	4,535
3	891000	Measuring & Reg Sta Exp-City Gate	152,547	2,973	155,520	73,540	2,074	75,614	79,007	899	79,906
3	892000	Services	1,387,783	0	1,387,783	1,054,484	0	1,054,484	333,299	0	333,299
3	893000	Meters & House Regulators	1,098,149	680,526	1,778,675	728,494	474,735	1,203,229	369,655	205,791	575,446
3	894000	Other Equipment	693	249,864	250,557	693	174,305	174,998	0	75,559	75,559
		TOTAL DISTRIBUTION OPERATING EXP	14,682,459	13,620,854	28,303,313	10,242,444	9,501,908	19,744,352	4,440,015	4,118,946	8,558,961
G-DEPX		Depreciation Expense-Distribution	24,299,636	56,676	24,356,312	17,130,383	37,917	17,168,300	7,169,253	18,759	7,188,012
G-OTX		Taxes Other Than FIT	25,264,803	0	25,264,803	22,525,980	0	22,525,980	2,738,823	0	2,738,823
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,564,439	56,676	49,621,115	39,656,363	37,917	39,694,280	9,908,076	18,759	9,926,835
		TOTAL DISTRIBUTION EXPENSES	64,246,898	13,677,530	77,924,428	49,898,807	9,539,825	59,438,632	14,348,091	4,137,705	18,485,796

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	89,161	89,161	0	58,176	58,176	0	30,985	30,985
2	902000	Meter Reading Expenses	361,321	84,999	446,320	247,305	55,460	302,765	114,016	29,539	143,555
2	903XXX	Customer Records & Collection Expenses	569,590	5,043,067	5,612,657	339,311	3,290,500	3,629,811	230,279	1,752,567	1,982,846
2	904000	Uncollectible Accounts	1,194,885	56,092	1,250,977	924,885	36,599	961,484	270,000	19,493	289,493
2	905000	Misc Customer Accounts	0	232,130	232,130	0	151,460	151,460	0	80,670	80,670
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,125,796</b>	<b>5,505,449</b>	<b>7,631,245</b>	<b>1,511,501</b>	<b>3,592,195</b>	<b>5,103,696</b>	<b>614,295</b>	<b>1,913,254</b>	<b>2,527,549</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	19,603,691	97,048	19,700,739	15,536,569	63,322	15,599,891	4,067,122	33,726	4,100,848
2	909000	Advertising	46,588	500,812	547,400	33,610	326,770	360,380	12,978	174,042	187,020
2	910000	Misc Customer Service & Info Exp	0	69,314	69,314	0	45,226	45,226	0	24,088	24,088
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>19,650,279</b>	<b>667,174</b>	<b>20,317,453</b>	<b>15,570,179</b>	<b>435,318</b>	<b>16,005,497</b>	<b>4,080,100</b>	<b>231,856</b>	<b>4,311,956</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	482,363	8,768,328	9,250,691	222,003	6,114,769	6,336,772	260,360	2,653,559	2,913,919
4	921000	Office Supplies & Expenses	134	1,113,680	1,113,814	134	776,647	776,781	0	337,033	337,033
4	922000	Admin. Expenses Transferred - Credit	0	(19,063)	(19,063)	0	(13,294)	(13,294)	0	(5,769)	(5,769)
4	923000	Outside Services Employed	535,653	3,848,680	4,384,333	444,632	2,683,954	3,128,586	91,021	1,164,726	1,255,747
4	924000	Property Insurance Premium	0	677,237	677,237	0	472,285	472,285	0	204,952	204,952
4	925XXX	Injuries and Damages	20,119	1,963,202	1,983,321	15,374	1,369,078	1,384,452	4,745	594,124	598,869
4	926XXX	Employee Pensions and Benefits	1,978,855	6,026,442	8,005,297	1,455,780	4,202,660	5,658,440	523,075	1,823,782	2,346,857
4	928000	Regulatory Commission Expenses	1,312,233	243,634	1,555,867	1,075,360	169,903	1,245,263	236,873	73,731	310,604
4	930000	Miscellaneous General Expenses	33,302	1,723,715	1,757,017	26,672	1,202,067	1,228,739	6,630	521,648	528,278
4	931000	Rents	0	155,891	155,891	0	108,714	108,714	0	47,177	47,177
4	935000	Maintenance of General Plant	734,486	3,262,874	3,997,360	636,316	2,275,430	2,911,746	98,170	987,444	1,085,614
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,097,145</b>	<b>27,764,620</b>	<b>32,861,765</b>	<b>3,876,271</b>	<b>19,362,213</b>	<b>23,238,484</b>	<b>1,220,874</b>	<b>8,402,407</b>	<b>9,623,281</b>



**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
For Twelve Months Ended February 29, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-OPS-12A**

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,659,284	4,838,581	6,497,865	1,512,437	3,374,281	4,886,718	146,847	1,464,300	1,611,147
G-AMTX	Amortization Expense - General Plant - 303000	39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	519,939	9,884,941	10,404,880	519,939	6,893,461	7,413,400	0	2,991,480	2,991,480
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	1,647,766	0	1,647,766	1,647,766	0	1,647,766	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	49,202	238,333	287,535	37,027	169,047	206,074	12,175	69,286	81,461
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	14,980	0	14,980	0	0	0	14,980	0	14,980
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	177,765	0	177,765	114,367	0	114,367	63,398	0	63,398
99 407347	COVID-19 Deferred Costs	(14,178)	0	(14,178)	0	0	0	(14,178)	0	(14,178)
99 407357	AMORT OF INTERVENOR FUND DEFER	24,605	0	24,605	24,605	0	24,605	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(4,770)	0	(4,770)	(4,770)	0	(4,770)	0	0	0
99 407381	Voluntary RNG Revenue Offset	41,402	0	41,402	34,986	0	34,986	6,416	0	6,416
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(9,306,159)	0	(9,306,159)	(6,598,160)	0	(6,598,160)	(2,707,999)	0	(2,707,999)
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	(581,893)	0	(581,893)	(581,893)	0	(581,893)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(600,372)	0	(600,372)	(596,771)	0	(596,771)	(3,601)	0	(3,601)
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	(67,944)	0	(67,944)	(50,591)	0	(50,591)	(17,353)	0	(17,353)
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	662,579	1,168,968	1,831,547	480,088	815,203	1,295,291	182,491	353,765	536,256
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(5,406,886)</b>	<b>16,214,655</b>	<b>10,807,769</b>	<b>(3,175,727)</b>	<b>11,310,454</b>	<b>8,134,727</b>	<b>(2,231,159)</b>	<b>4,904,201</b>	<b>2,673,042</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>(309,741)</b>	<b>43,979,275</b>	<b>43,669,534</b>	<b>700,544</b>	<b>30,672,667</b>	<b>31,373,211</b>	<b>(1,010,285)</b>	<b>13,306,608</b>	<b>12,296,323</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>335,368,517</b>	<b>68,728,750</b>	<b>404,097,267</b>	<b>236,725,091</b>	<b>47,564,494</b>	<b>284,289,585</b>	<b>98,643,426</b>	<b>21,164,256</b>	<b>119,807,682</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>47,100,511</b>			<b>34,917,638</b>			<b>12,182,873</b>
G-FIT	FEDERAL INCOME TAX			22,522,049			18,066,375			4,455,674
G-FIT	DEFERRED FEDERAL INCOME TAX			(28,069,037)			(23,234,878)			(4,834,159)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>52,647,499</b>			<b>40,086,141</b>			<b>12,561,358</b>

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers - AMA	100.000%	65.248%	34.752%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.760%	30.240%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	55,838	388,315	444,153	55,838	270,799	326,637	0	117,516	117,516
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,735,984	0	3,735,984	1,889,016	0	1,889,016
4	495100	Entitlement Penalties	76,586	4,218	80,804	61,605	2,942	64,547	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	8,227,755	0	8,227,755	7,265,795	0	7,265,795	961,960	0	961,960
4	495329	Amortization Res Decoupling Deferral	(1,055,472)	0	(1,055,472)	(1,829,574)	0	(1,829,574)	774,102	0	774,102
4	495338	Non-Res Decoupling Deferred Rev	1,689,314	0	1,689,314	1,367,136	0	1,367,136	322,178	0	322,178
4	495339	Amortization Non-Res Decoupling	(2,113,074)	0	(2,113,074)	(2,148,281)	0	(2,148,281)	35,207	0	35,207
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>12,505,947</b>	<b>392,533</b>	<b>12,898,480</b>	<b>8,508,503</b>	<b>273,741</b>	<b>8,782,244</b>	<b>3,997,444</b>	<b>118,792</b>	<b>4,116,236</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	117,252,635	0	117,252,635	78,071,905	0	78,071,905	39,180,730	0	39,180,730
1	804001	Pipeline Demand Costs	27,917,790	0	27,917,790	19,070,392	0	19,070,392	8,847,398	0	8,847,398
1	804002	Transport Variable Charges	368,457	0	368,457	251,569	0	251,569	116,888	0	116,888
6	804010	Gas Costs - Fixed Hedge	(8,108)	0	(8,108)	(5,641)	0	(5,641)	(2,467)	0	(2,467)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	550,665	0	550,665	396,982	0	396,982	153,683	0	153,683
6	804018	Merchandise Processing Fee	158,072	0	158,072	104,994	0	104,994	53,078	0	53,078
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	24,852,550	0	24,852,550	16,633,682	0	16,633,682	8,218,868	0	8,218,868
6	804700	Gas Costs - Offsystem Bookout	56,976	0	56,976	38,152	0	38,152	18,824	0	18,824
6	804711	Gas Costs - Offsystem Bookout Offset	(56,976)	0	(56,976)	(38,152)	0	(38,152)	(18,824)	0	(18,824)
6	804730	Gas Costs - Intracompany LDC Gas	5,589,179	0	5,589,179	3,704,575	0	3,704,575	1,884,604	0	1,884,604
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	63,231,107	0	63,231,107	44,190,998	0	44,190,998	19,040,109	0	19,040,109
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	7,462,838	0	7,462,838	4,945,858	0	4,945,858	2,516,980	0	2,516,980
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>247,375,185</b>	<b>0</b>	<b>247,375,185</b>	<b>167,365,314</b>	<b>0</b>	<b>167,365,314</b>	<b>80,009,871</b>	<b>0</b>	<b>80,009,871</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.902%	33.098%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	126,305	97,048	223,353	70,486	63,322	133,808	55,819	33,726	89,545
99	908600 Public Purpose Tariff Rider Expense Offset	19,577,481	0	19,577,481	15,471,336	0	15,471,336	4,106,145	0	4,106,145
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	(125,226)	0	(125,226)	(30,384)	0	(30,384)	(94,842)	0	(94,842)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	19,603,691	97,048	19,700,739	15,536,569	63,322	15,599,891	4,067,122	33,726	4,100,848

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.248%	34.752%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.85%	55.85%
2	Cost of Debt		5.152%	5.158%
	Total Cost of Debt		2.877%	2.881%
	Total Weighted Cost		2.877%	2.881%
G-APL	Net Rate Base	768,555,999	551,433,150	217,122,849
	Interest Deduction for FIT Calculation	22,120,041	15,864,732	6,255,309
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	451,197,778	319,207,223	131,990,555
G-OPS	Operating & Maintenance Expense	342,724,766	235,818,541	106,906,225
G-OPS	Book Deprec/Amort and Reg Amortizations	34,103,172	24,532,078	9,571,094
G-OTX	Taxes Other than FIT	27,269,329	23,938,966	3,330,363
	Net Operating Income Before FIT	47,100,511	34,917,638	12,182,873
G-INT	Less: Interest Expense	22,120,041	15,864,732	6,255,309
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	82,272,101	66,977,449	15,294,652
	Taxable Net Operating Income	107,247,852	86,030,355	21,217,497
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	22,522,049	18,066,375	4,455,674
G-DTE	Deferred FIT	(19,152,158)	(15,392,502)	(3,759,656)
G-DTE	Customer Tax Credit Amortization	(8,916,879)	(7,842,376)	(1,074,503)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(5,546,988)	(5,168,503)	(378,485)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended February 29, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,518,516	15,634,665	42,153,181	19,187,622	10,888,462	30,076,084	7,330,894	4,746,203	12,077,097
12	997001	Contributions In Aid of Construction	0	1,501,043	1,501,043	0	1,064,675	1,064,675	0	436,368	436,368
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(296,128)	(296,128)	0	(210,041)	(210,041)	0	(86,087)	(86,087)
99	997010	Deferred Gas Credit and Refunds	70,693,945	0	70,693,945	49,136,856	0	49,136,856	21,557,089	0	21,557,089
12	997016	Redemption Expense Amortization	0	24,420	24,420	0	17,321	17,321	0	7,099	7,099
99	997018	DSM Tariff Rider	899,566	0	899,566	(949,988)	0	(949,988)	1,849,554	0	1,849,554
12	997020	FAS87 Current Pension Accrual	0	(380,603)	(380,603)	0	(269,958)	(269,958)	0	(110,645)	(110,645)
12	997027	Customer Uncollectibles	321,819	(891,436)	(569,617)	113,800	(632,287)	(518,487)	208,019	(259,149)	(51,130)
99	997031	Decoupling Mechanism	(6,748,522)	0	(6,748,522)	(4,655,075)	0	(4,655,075)	(2,093,447)	0	(2,093,447)
12	997032	Interest Rate Swaps	0	2,807,905	2,807,905	0	1,991,619	1,991,619	0	816,286	816,286
12	997035	Leases	0	(28,186)	(28,186)	0	(19,656)	(19,656)	0	(8,530)	(8,530)
12	997048	AFUDC	0	(212,357)	(212,357)	0	(150,623)	(150,623)	0	(61,734)	(61,734)
12	997049	Tax Depreciation	0	(40,697,423)	(40,697,423)	0	(28,866,275)	(28,866,275)	0	(11,831,148)	(11,831,148)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(124,117)	0	(124,117)	(29,275)	0	(29,275)	(94,842)	0	(94,842)
12	997080	Book Transportation Depreciation	0	4,001,297	4,001,297	0	2,838,080	2,838,080	0	1,163,217	1,163,217
12	997081	Deferred Compensation	0	(25,108)	(25,108)	0	(17,809)	(17,809)	0	(7,299)	(7,299)
4	997082	Meal Disallowances	0	195,077	195,077	0	136,041	136,041	0	59,036	59,036
12	997083	Paid Time Off	0	305,336	305,336	0	216,572	216,572	0	88,764	88,764
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
12	997101	Repairs 481 (a)	0	(3,892,511)	(3,892,511)	0	(2,760,919)	(2,760,919)	0	(1,131,592)	(1,131,592)
99	997105	WA Nat Gas Line Extension	1,647,766	0	1,647,766	1,647,766	0	1,647,766	0	0	0
99	997107	MDM System	1,072,904	0	1,072,904	1,072,904	0	1,072,904	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(32,470)	0	(32,470)	(32,470)	0	(32,470)	0	0	0
99	997109	Tax Reform Amortization	(28,721)	0	(28,721)	(28,721)	0	(28,721)	0	0	0
99	997110	FISERVE	158,334	79,540	237,874	0	56,417	56,417	158,334	23,123	181,457
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,877)	(21,877)	0	(8,966)	(8,966)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,550	27,550	0	11,292	11,292
12	997115	AFUDC Equity DFIR Deferral	14,980	0	14,980	0	0	0	14,980	0	14,980
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	832,648	832,648	0	590,589	590,589	0	242,059	242,059
12	997120	Transportation Tax Disallowance	0	34,042	34,042	0	24,146	24,146	0	9,896	9,896
12	997122	Regulatory Fees	(581,893)	0	(581,893)	(581,893)	0	(581,893)	0	0	0
12	997125	COVID-19	(778,841)	0	(778,841)	(596,771)	0	(596,771)	(182,070)	0	(182,070)
12	997126	Prepaid Expenses	0	(75,364)	(75,364)	0	(53,455)	(53,455)	0	(21,909)	(21,909)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,382,186)	(12,382,186)	0	(8,782,561)	(8,782,561)	0	(3,599,625)	(3,599,625)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,326,669)	(4,326,669)	0	(1,773,331)	(1,773,331)
12	997138	Intervenor Funding	(14,699)	0	(14,699)	(14,699)	0	(14,699)	0	0	0
12	997139	Pension Settlement	0	134,031	134,031	0	95,067	95,067	0	38,964	38,964
99	997140	Insurance Balancing	(72,147)	0	(72,147)	(54,794)	0	(54,794)	(17,353)	0	(17,353)
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	90,301	0	90,301	114,367	0	114,367	(24,066)	0	(24,066)
99	997144	Williams Pipeline Outage	(9,306,159)	0	(9,306,159)	(6,598,160)	0	(6,598,160)	(2,707,999)	0	(2,707,999)
12	997145	Sec 174 Research Costs	0	1,903,157	1,903,157	0	1,349,890	1,349,890	0	553,267	553,267
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>119,792,243</b>	<b>(37,520,142)</b>	<b>82,272,101</b>	<b>93,793,150</b>	<b>(26,815,701)</b>	<b>66,977,449</b>	<b>25,999,093</b>	<b>(10,704,441)</b>	<b>15,294,652</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.248%	34.752%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.902%	33.098%
G-ALL	11	Book Depreciation	100.000%	71.398%	28.602%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.929%	29.071%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,065,977	756,087	309,890
99	410100	Deferred Federal Income Tax Exp	(5,063,796)	(3,186,100)	(1,877,696)
		<b>SUBTOTAL</b>	<b>(3,997,819)</b>	<b>(2,430,013)</b>	<b>(1,567,806)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,397,196)	(2,409,597)	(987,599)
99	411100	Deferred Federal Income Tax Exp	(14,551,726)	(12,509,100)	(2,042,626)
		<b>SUBTOTAL</b>	<b>(17,948,922)</b>	<b>(14,918,697)</b>	<b>(3,030,225)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,794,583	1,956,208	838,375
		<b>SUBTOTAL</b>	<b>2,794,583</b>	<b>1,956,208</b>	<b>838,375</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(19,152,158)</b>	<b>(15,392,502)</b>	<b>(3,759,656)</b>
99	411193	Customer Tax Credit Amortization	(8,916,879)	(7,842,376)	(1,074,503)
		<b>SUBTOTAL</b>	<b>(8,916,879)</b>	<b>(7,842,376)</b>	<b>(1,074,503)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.929%	29.071%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: G-OTX-12A
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	172,979	172,979	0	117,695	117,695	0	55,284	55,284
		TOTAL UNDERGROUND STORAGE TAX	0	172,979	172,979	0	117,695	117,695	0	55,284	55,284
		DISTRIBUTION									
99	408110	State Excise Tax	10,974,149	0	10,974,149	10,974,149	0	10,974,149	0	0	0
99	408120	Municipal Occupation & License Tax	11,031,366	0	11,031,366	9,196,908	0	9,196,908	1,834,458	0	1,834,458
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	3,263,962	0	3,263,962	2,354,896	0	2,354,896	909,066	0	909,066
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	25,264,803	0	25,264,803	22,525,980	0	22,525,980	2,738,823	0	2,738,823
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	662,579	1,168,968	1,831,547	480,088	815,203	1,295,291	182,491	353,765	536,256
		TOTAL A&G TAX	662,579	1,168,968	1,831,547	480,088	815,203	1,295,291	182,491	353,765	536,256
		TOTAL TAXES OTHER THAN FIT	25,927,382	1,341,947	27,269,329	23,006,068	932,898	23,938,966	2,921,314	409,049	3,330,363

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12A</b>
For Twelve Months Ended February 29, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	3,210,885	58,742,914	61,953,799	3,210,885	40,965,546	44,176,431	0	17,777,368	17,777,368
		TOTAL INTANGIBLE PLANT	5,004,996	60,010,813	65,015,809	4,233,479	41,849,741	46,083,220	771,517	18,161,072	18,932,589
		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	3,063,523	3,063,523	0	2,084,421	2,084,421	0	979,102	979,102
1	352XXX	Wells	0	23,684,669	23,684,669	0	16,115,049	16,115,049	0	7,569,620	7,569,620
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	15,579,299	15,579,299	0	10,600,155	10,600,155	0	4,979,144	4,979,144
1	355000	Measuring & Regulating Equipment	0	2,187,899	2,187,899	0	1,488,646	1,488,646	0	699,253	699,253
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,201,772	3,201,772	0	2,178,486	2,178,486	0	1,023,286	1,023,286
		TOTAL UNDERGROUND STORAGE PLANT	0	51,613,097	51,613,097	0	35,131,342	35,131,342	0	16,481,755	16,481,755
		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	705,515	0	705,515	520,906	0	520,906	184,609	0	184,609
6	375000	Structures & Improvements	1,624,546	0	1,624,546	963,721	0	963,721	660,825	0	660,825
6	376000	Mains	493,493,622	2,518,937	496,012,559	337,573,123	1,685,219	339,258,342	155,920,499	833,718	156,754,217
6	378000	Measuring & Reg Station Equip-General	7,612,394	0	7,612,394	4,883,384	0	4,883,384	2,729,010	0	2,729,010
6	379000	Measuring & Reg Station Equip-City Gate	6,918,133	0	6,918,133	1,973,662	0	1,973,662	4,944,471	0	4,944,471
6	380000	Services	349,844,354	0	349,844,354	239,669,963	0	239,669,963	110,174,391	0	110,174,391
6	381XXX	Meters	125,399,559	0	125,399,559	90,062,413	0	90,062,413	35,337,146	0	35,337,146
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	4,203,984	0	4,203,984	3,132,874	0	3,132,874	1,071,110	0	1,071,110
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	989,890,702	2,518,937	992,409,639	678,843,971	1,685,219	680,529,190	311,046,731	833,718	311,880,449
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,597,313	5,953,816	3,261,721	1,811,288	5,073,009	94,782	786,025	880,807
4	390XXX	Structures & Improvements	29,478,562	28,361,037	57,839,599	27,709,153	19,778,136	47,487,289	1,769,409	8,582,901	10,352,310
4	391XXX	Office Furniture & Equipment	980,593	14,261,187	15,241,780	978,451	9,945,324	10,923,775	2,142	4,315,863	4,318,005
4	392XXX	Transportation Equipment	14,010,555	5,385,971	19,396,526	10,376,254	3,756,015	14,132,269	3,634,301	1,629,956	5,264,257
4	393000	Stores Equipment	423,586	1,073,669	1,497,255	371,481	748,745	1,120,226	52,105	324,924	377,029
4	394000	Tools, Shop & Garage Equipment	3,455,329	7,763,172	11,218,501	2,745,484	5,413,803	8,159,287	709,845	2,349,369	3,059,214
4	395XXX	Laboratory Equipment	108,802	514,287	623,089	108,802	358,648	467,450	0	155,639	155,639
4	396XXX	Power Operated Equipment	3,591,874	1,061,792	4,653,666	2,687,827	740,462	3,428,289	904,047	321,330	1,225,377
4	397XXX	Communications Equipment	4,458,334	21,370,997	25,829,331	3,518,215	14,903,492	18,421,707	940,119	6,467,505	7,407,624
4	398000	Miscellaneous Equipment	1,461	170,017	171,478	0	118,565	118,565	1,461	51,452	52,913
		TOTAL GENERAL PLANT	59,865,599	82,559,442	142,425,041	51,757,388	57,574,478	109,331,866	8,108,211	24,984,964	33,093,175

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended February 29, 2024		
Average of Monthly Averages Basis		

Report ID: <b>G-PLT-12A</b>
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,054,761,297	196,702,289	1,251,463,586	734,834,838	136,240,780	871,075,618	319,926,459	60,461,509	380,387,968
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,717,935)	(19,717,935)	0	(13,416,083)	(13,416,083)	0	(6,301,852)	(6,301,852)
G-ADEP		Distribution Plant	(303,061,061)	(2,061,728)	(305,122,789)	(197,176,647)	(1,379,337)	(198,555,984)	(105,884,414)	(682,391)	(106,566,805)
G-ADEP		General Plant	(19,667,827)	(29,243,245)	(48,911,072)	(15,729,500)	(20,393,361)	(36,122,861)	(3,938,327)	(8,849,884)	(12,788,211)
		TOTAL ACCUMULATED DEPRECIATION	(322,728,888)	(51,022,908)	(373,751,796)	(212,906,147)	(35,188,781)	(248,094,928)	(109,822,741)	(15,834,127)	(125,656,868)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(502,088)	(1,079,460)	(1,581,548)	(332,176)	(752,783)	(1,084,959)	(169,912)	(326,677)	(496,589)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,905,718)	(31,835,234)	(34,740,952)	(2,905,718)	(22,200,937)	(25,106,655)	0	(9,634,297)	(9,634,297)
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	(3,407,806)	(32,914,694)	(36,322,500)	(3,237,894)	(22,953,720)	(26,191,614)	(169,912)	(9,960,974)	(10,130,886)
		TOTAL ACCUMULATED DEPR/AMORT	(326,136,694)	(83,937,602)	(410,074,296)	(216,144,041)	(58,142,501)	(274,286,542)	(109,992,653)	(25,795,101)	(135,787,754)
		NET GAS UTILITY PLANT before DFIT	728,624,603	112,764,687	841,389,290	518,690,797	78,098,279	596,789,076	209,933,806	34,666,408	244,600,214
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,872,516)	(101,872,516)	0	(72,257,157)	(72,257,157)	0	(29,615,359)	(29,615,359)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,653,253)	(13,653,253)	0	(9,523,512)	(9,523,512)	0	(4,129,741)	(4,129,741)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,290,212)	(1,290,212)	0	(899,755)	(899,755)	0	(390,457)	(390,457)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	201	201	0	140	140	0	61	61
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(260,097)	(260,097)	0	(184,484)	(184,484)	0	(75,613)	(75,613)
		TOTAL ACCUMULATED DFIT	0	(117,075,877)	(117,075,877)	0	(82,864,768)	(82,864,768)	0	(34,211,109)	(34,211,109)
		NET GAS UTILITY PLANT	728,624,603	(4,311,190)	724,313,413	518,690,797	(4,766,489)	513,924,308	209,933,806	455,299	210,389,105

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%	66.902%	33.098%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.929%	29.071%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	728,624,603	(4,311,190)	724,313,413	518,690,797	(4,766,489)	513,924,308	209,933,806	455,299	210,389,105
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	1,406,781	2,059,122	3,465,903	885,288	1,435,970	2,321,258	521,493	623,152	1,144,645
4 182318 Accumulated Amortization - AFUDC	(283,335)	(877,249)	(1,160,584)	(199,515)	(611,782)	(811,297)	(83,820)	(265,467)	(349,287)
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	11,398,095	11,398,095	0	7,755,264	7,755,264	0	3,642,831	3,642,831
1 164115 Gas Inventory--Clay Basin	0	56,096	56,096	0	39,120	39,120	0	16,976	16,976
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,180,558	0	3,180,558	3,180,558	0	3,180,558	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,548,483	0	7,548,483	7,548,483	0	7,548,483	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,253,099)	0	(2,253,099)	(2,253,099)	0	(2,253,099)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(20,237,723)	0	(20,237,723)	(9,640,062)	0	(9,640,062)	(10,597,661)	0	(10,597,661)
99 190393 ADFIT-Customer Tax Credit	4,249,922	0	4,249,922	2,024,413	0	2,024,413	2,225,509	0	2,225,509
99 235199 Customer Deposits	(2,082)	0	(2,082)	(2,082)	0	(2,082)	0	0	0
99 254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99 182302 WA Excess Nat Gas Line Extension	3,108,155	0	3,108,155	3,108,155	0	3,108,155	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(652,712)	0	(652,712)	(652,712)	0	(652,712)	0	0	0
C-WKC Working Capital	29,810,510	0	29,810,510	20,991,427	0	20,991,427	8,819,083	0	8,819,083
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	25,875,458	18,367,128	44,242,586	24,990,854	12,517,988	37,508,842	884,604	5,849,140	6,733,744
NET RATE BASE	754,500,061	14,055,938	768,555,999	543,681,651	7,751,499	551,433,150	210,818,410	6,304,439	217,122,849

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	
<b>Electric Production</b>														
Steam (ED-AN)	4,098,151	4,098,151												
Steam (ED-ID)	4,418,077	4,418,077												
Steam (ED-WA)	11,296,584	11,296,584												
Hydro (ED-AN)	16,861,142	16,861,142												
Other (ED-AN)	10,875,572	10,875,572												
<b>Total Electric Production</b>	<b>47,549,526</b>	<b>47,549,526</b>												
<b>Electric Transmission</b>														
ED-AN	20,935,136	20,935,136												
ED-ID	261,189	261,189												
ED-WA	522,448	522,448												
<b>Total Electric Transmission</b>	<b>21,718,773</b>	<b>21,718,773</b>												
<b>Electric Distribution</b>														
ED-AN	86,632	86,632												
ED-ID	20,252,194	20,252,194												
ED-WA	40,268,849	40,268,849												
<b>Total Electric Distribution</b>	<b>60,607,675</b>	<b>60,607,675</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	770,638		770,638			770,638	770,638		524,342	524,342		246,296	246,296	
GD-OR	130,820			130,820										
<b>Total Gas Underground Storage</b>	<b>901,458</b>		<b>770,638</b>	<b>130,820</b>		<b>770,638</b>	<b>770,638</b>		<b>524,342</b>	<b>524,342</b>		<b>246,296</b>	<b>246,296</b>	
<b>Gas Distribution</b>														
6 GD-AN	56,676		56,676				56,676	56,676		37,917	37,917		18,759	
GD-ID	7,169,253		7,169,253		7,169,253	7,169,253	7,169,253				7,169,253		7,169,253	
GD-WA	17,130,383		17,130,383		17,130,383	17,130,383	17,130,383	17,130,383						
GD-OR	11,169,545			11,169,545										
<b>Total Gas Distribution</b>	<b>35,525,857</b>		<b>24,356,312</b>	<b>11,169,545</b>		<b>24,299,636</b>	<b>56,676</b>	<b>24,356,312</b>	<b>17,130,383</b>	<b>37,917</b>	<b>17,168,300</b>	<b>7,169,253</b>	<b>18,759</b>	<b>7,188,012</b>
<b>General Plant</b>														
ED-AN	2,791,114	2,791,114												
ED-ID	541,299	541,299												
ED-WA	1,464,906	1,464,906												
7,4 CD-AA	22,302,830	15,940,278	4,393,658	1,968,894		4,393,658	4,393,658		3,064,005	3,064,005		1,329,653	1,329,653	
9,4 CD-AN	813,514	637,160	176,354			176,354	176,354		122,984	122,984		53,370	53,370	
9 CD-ID	466,367	365,268	101,099		101,099	101,099	101,099				101,099		101,099	
9 CD-WA	1,882,873	1,474,704	408,169		408,169	408,169	408,169	408,169						
8,4 GD-AA	352,214		242,408	109,806		242,408	242,408		169,048	169,048		73,360	73,360	
4 GD-AN	26,161		26,161			26,161	26,161		18,244	18,244		7,917	7,917	
GD-ID	45,748		45,748		45,748	45,748	45,748				45,748		45,748	
GD-WA	1,104,268		1,104,268		1,104,268	1,104,268	1,104,268	1,104,268						
GD-OR	182,845			182,845										
<b>Total General Plant</b>	<b>31,974,139</b>	<b>23,214,729</b>	<b>6,497,865</b>	<b>2,261,545</b>		<b>1,659,284</b>	<b>4,838,581</b>	<b>6,497,865</b>	<b>1,512,437</b>	<b>3,374,281</b>	<b>4,886,718</b>	<b>146,847</b>	<b>1,464,300</b>	<b>1,611,147</b>
<b>Total Depreciation Expense</b>	<b>198,277,428</b>	<b>153,090,703</b>	<b>31,624,815</b>	<b>13,561,910</b>		<b>25,958,920</b>	<b>5,665,895</b>	<b>31,624,815</b>	<b>18,642,820</b>	<b>3,936,540</b>	<b>22,579,360</b>	<b>7,316,100</b>	<b>1,729,355</b>	<b>9,045,455</b>

<b>Allocation Ratios:</b>														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor		71.472%	19.700%	8.828%	1	System Contract Demand				68.040%	31.960%			
8 Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio				69.737%	30.263%			
9 Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	6	Actual Therms Purchased				66.902%	33.098%			

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended February 29, 2024  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	263,207	263,207												
<b>Total Production/Transmission</b>		<b>1,181,607</b>	<b>1,181,607</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	110,398	110,398												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>116,264</b>	<b>116,264</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	414,833	296,489	81,723	36,621		81,723	81,723		56,991	56,991		24,732	24,732	
9,4	CD-AN	9,729	7,620	2,109			2,109	2,109		1,471	1,471		638	638	
	GD-ID	14,795		14,795			14,795	14,795				14,795		14,795	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	6,607			6,607										
<b>Total General Plant - 303000</b>		<b>470,826</b>	<b>304,109</b>	<b>123,489</b>	<b>43,228</b>		<b>39,657</b>	<b>83,832</b>	<b>123,489</b>	<b>24,862</b>	<b>58,462</b>	<b>83,324</b>	<b>14,795</b>	<b>25,370</b>	<b>40,165</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	49,424,916	35,324,976	9,736,708	4,363,232		9,736,708	9,736,708		6,790,088	6,790,088		2,946,620	2,946,620	
9,4	CD-AN	105,963	82,992	22,971			22,971	22,971		16,019	16,019		6,952	6,952	
9,4	CD-ID	0	0	0			0	0				0		0	
9,4	CD-WA	2,398,463	1,878,524	519,939			519,939	519,939	519,939		519,939			0	
	ED-AN	7,473,460	7,473,460												
	ED-ID	0	0												
	ED-WA	1,281,456	1,281,456												
8,4	GD-AA	182,003		125,262	56,741		125,262	125,262		87,354	87,354		37,908	37,908	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	69,997			69,997										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>60,936,258</b>	<b>46,041,408</b>	<b>10,404,880</b>	<b>4,489,970</b>		<b>519,939</b>	<b>9,884,941</b>	<b>10,404,880</b>	<b>519,939</b>	<b>6,893,461</b>	<b>7,413,400</b>	<b>0</b>	<b>2,991,480</b>	<b>2,991,480</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>63,127,386</b>	<b>48,065,819</b>	<b>10,528,369</b>	<b>4,533,198</b>		<b>559,596</b>	<b>9,968,773</b>	<b>10,528,369</b>	<b>544,801</b>	<b>6,951,923</b>	<b>7,496,724</b>	<b>14,795</b>	<b>3,016,850</b>	<b>3,031,645</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(80,679,301)	(80,679,301)											
	Steam (ED-ID)	(98,614,567)	(98,614,567)											
	Steam (ED-WA)	(193,469,135)	(193,469,135)											
	Hydro (ED-AN)	(199,040,318)	(199,040,318)											
	Other (ED-AN)	(176,637,134)	(176,637,134)											
	<b>Total Electric Production</b>	<b>(748,440,455)</b>	<b>(748,440,455)</b>											
<b>Electric Transmission</b>														
	ED-AN	(253,336,990)	(253,336,990)											
	ED-ID	(10,780,213)	(10,780,213)											
	ED-WA	(17,068,500)	(17,068,500)											
	<b>Total Electric Transmission</b>	<b>(281,185,703)</b>	<b>(281,185,703)</b>											
<b>Electric Distribution</b>														
	ED-AN	(550,605)	(550,605)											
	ED-ID	(289,802,941)	(289,802,941)											
	ED-WA	(480,988,487)	(480,988,487)											
	<b>Total Electric Distribution</b>	<b>(771,342,033)</b>	<b>(771,342,033)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(19,717,935)	(19,717,935)			(19,717,935)	(19,717,935)		(13,416,083)	(13,416,083)		(6,301,852)	(6,301,852)	
	GD-OR	(1,729,635)	(1,729,635)											
	<b>Total Gas Underground Storage</b>	<b>(21,447,570)</b>	<b>(19,717,935)</b>	<b>(1,729,635)</b>		<b>(19,717,935)</b>	<b>(19,717,935)</b>		<b>(13,416,083)</b>	<b>(13,416,083)</b>		<b>(6,301,852)</b>	<b>(6,301,852)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(2,061,728)	(2,061,728)			(2,061,728)	(2,061,728)		(1,379,337)	(1,379,337)		(682,391)	(682,391)	
	GD-ID	(105,884,414)	(105,884,414)		(105,884,414)	(105,884,414)	(105,884,414)				(105,884,414)		(105,884,414)	
	GD-WA	(197,176,647)	(197,176,647)		(197,176,647)	(197,176,647)	(197,176,647)							
	GD-OR	(146,588,259)	(146,588,259)											
	<b>Total Gas Distribution</b>	<b>(451,711,048)</b>	<b>(305,122,789)</b>	<b>(146,588,259)</b>	<b>(303,061,061)</b>	<b>(2,061,728)</b>	<b>(305,122,789)</b>	<b>(197,176,647)</b>	<b>(1,379,337)</b>	<b>(198,555,984)</b>	<b>(105,884,414)</b>	<b>(682,391)</b>	<b>(106,566,805)</b>	
<b>General Plant</b>														
	ED-AN	(36,948,075)	(36,948,075)											
	ED-ID	(13,527,671)	(13,527,671)											
	ED-WA	(27,154,135)	(27,154,135)											
7,4	CD-AA	(108,644,616)	(77,650,479)	(21,402,990)	(9,591,147)	(21,402,990)	(21,402,990)		(14,925,803)	(14,925,803)		(6,477,187)	(6,477,187)	
9,4	CD-AN	(9,005,314)	(7,053,142)	(1,952,172)		(1,952,172)	(1,952,172)		(1,361,386)	(1,361,386)		(590,786)	(590,786)	
9	CD-ID	(6,876,179)	(5,385,561)	(1,490,618)		(1,490,618)	(1,490,618)				(1,490,618)		(1,490,618)	
9	CD-WA	(11,016,382)	(8,628,251)	(2,388,131)		(2,388,131)	(2,388,131)	(2,388,131)						
8,4	GD-AA	(2,710,539)	(1,865,501)	(845,038)		(1,865,501)	(1,865,501)		(1,300,944)	(1,300,944)		(564,557)	(564,557)	
4	GD-AN	(4,022,582)	(4,022,582)			(4,022,582)	(4,022,582)		(2,805,228)	(2,805,228)		(1,217,354)	(1,217,354)	
	GD-ID	(2,447,709)	(2,447,709)		(2,447,709)	(2,447,709)	(2,447,709)				(2,447,709)		(2,447,709)	
	GD-WA	(13,341,369)	(13,341,369)		(13,341,369)	(13,341,369)	(13,341,369)	(13,341,369)						
	GD-OR	(5,809,304)	(5,809,304)											
	<b>Total General Plant</b>	<b>(241,503,875)</b>	<b>(176,347,314)</b>	<b>(48,911,072)</b>	<b>(16,245,489)</b>	<b>(19,667,827)</b>	<b>(29,243,245)</b>	<b>(48,911,072)</b>	<b>(15,729,500)</b>	<b>(20,393,361)</b>	<b>(36,122,861)</b>	<b>(3,938,327)</b>	<b>(8,849,884)</b>	<b>(12,788,211)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,515,630,684)</b>	<b>(1,977,315,505)</b>	<b>(373,751,796)</b>	<b>(164,563,383)</b>	<b>(322,728,888)</b>	<b>(51,022,908)</b>	<b>(373,751,796)</b>	<b>(212,906,147)</b>	<b>(35,188,781)</b>	<b>(248,094,928)</b>	<b>(109,822,741)</b>	<b>(15,834,127)</b>	<b>(125,656,868)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand			68.040%	31.960%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio			69.737%	30.263%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased			66.902%	33.098%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,264,021)	(16,264,021)											
Misc Intangible Plt (303000)	ED-AN	(2,994,234)	(2,994,234)											
<b>Total Production/Transmission</b>		<b>(19,258,255)</b>	<b>(19,258,255)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(466,647)	(466,647)											
Misc Intangible Plt (303000)	ED-WA	(70,048)	(70,048)											
<b>Total Distribution</b>		<b>(536,695)</b>	<b>(536,695)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,312,345)	(3,796,839)	(1,046,532)	(468,974)		(1,046,532)	(1,046,532)		(729,820)	(729,820)		(316,712)	(316,712)
9,4	CD-AN	(151,898)	(118,970)	(32,928)			(32,928)	(32,928)		(22,963)	(22,963)		(9,965)	(9,965)
	GD-ID	(169,912)		(169,912)		(169,912)		(169,912)				(169,912)		(169,912)
	GD-WA	(332,176)		(332,176)		(332,176)		(332,176)	(332,176)		(332,176)			
	GD-OR	(133,405)			(133,405)									
<b>Total General Plant - 303000</b>		<b>(6,099,736)</b>	<b>(3,915,809)</b>	<b>(1,581,548)</b>	<b>(602,379)</b>	<b>(502,088)</b>	<b>(1,079,460)</b>	<b>(1,581,548)</b>	<b>(332,176)</b>	<b>(752,783)</b>	<b>(1,084,959)</b>	<b>(169,912)</b>	<b>(326,677)</b>	<b>(496,589)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(160,008,679)	(114,361,403)	(31,521,709)	(14,125,567)		(31,521,709)	(31,521,709)		(21,982,294)	(21,982,294)		(9,539,415)	(9,539,415)
9,4	CD-AN	(457,688)	(358,471)	(99,217)			(99,217)	(99,217)		(69,191)	(69,191)		(30,026)	(30,026)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(13,403,998)	(10,498,280)	(2,905,718)		(2,905,718)		(2,905,718)	(2,905,718)		(2,905,718)		0	0
	ED-AN	(14,622,374)	(14,622,374)											
	ED-ID	0	0											
	ED-WA	(2,897,070)	(2,897,070)											
8,4	GD-AA	(288,406)		(198,493)	(89,913)		(214,308)	(214,308)		(149,452)	(149,452)		(64,856)	(64,856)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(59,521)			(59,521)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(191,737,736)</b>	<b>(142,737,598)</b>	<b>(34,725,137)</b>	<b>(14,275,001)</b>	<b>(2,905,718)</b>	<b>(31,835,234)</b>	<b>(34,740,952)</b>	<b>(2,905,718)</b>	<b>(22,200,937)</b>	<b>(25,106,655)</b>	<b>0</b>	<b>(9,634,297)</b>	<b>(9,634,297)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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	(1,441,426)	(1,441,426)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,441,426)</b>	<b>(1,441,426)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(219,073,848)</b>	<b>(167,889,783)</b>	<b>(36,306,685)</b>	<b>(14,877,380)</b>	<b>(3,407,806)</b>	<b>(32,914,694)</b>	<b>(36,322,500)</b>	<b>(3,237,894)</b>	<b>(22,953,720)</b>	<b>(26,191,614)</b>	<b>(169,912)</b>	<b>(9,960,974)</b>	<b>(10,130,886)</b>

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



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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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
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	1,052,499	122,220	362,279	568,000	1,052,499	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	12,072,532	0	0	8,628,480	8,628,480	0	0	2,378,289	2,378,289	0	1,065,763	1,065,763
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,368,855</b>	<b>811,230</b>	<b>704,722</b>	<b>9,987,806</b>	<b>11,503,758</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,597,313</b>	<b>5,953,817</b>	<b>845,517</b>	<b>1,065,763</b>	<b>1,911,280</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	20,823,687	8,506,907	3,182,221	9,134,559	20,823,687	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	4,340,430	0	0	0	0	0	0	0	0	4,340,430	0	4,340,430
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,578,372	0	0	94,041,694	94,041,694	0	0	25,920,939	25,920,939	0	11,615,739	11,615,739
9	CD-WA / ID / AN	31,682,163	9,605,276	6,392,823	8,816,004	24,814,103	2,658,553	1,769,409	2,440,098	6,868,060	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>213,475,252</b>	<b>18,112,183</b>	<b>9,575,044</b>	<b>111,992,257</b>	<b>139,679,484</b>	<b>27,709,153</b>	<b>1,769,409</b>	<b>28,361,037</b>	<b>57,839,599</b>	<b>4,340,430</b>	<b>11,615,739</b>	<b>15,956,169</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,810,691	1,424,791	7,798	2,378,102	3,810,691	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	117,460	117,460	0	53,207	53,207
7	CD-AA	71,469,501	0	0	51,080,681	51,080,681	0	0	14,079,492	14,079,492	0	6,309,328	6,309,328
9	CD-WA / ID / AN	3,744,377	2,692,852	7,739	232,080	2,932,671	745,329	2,142	64,235	811,706	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>79,440,468</b>	<b>4,117,643</b>	<b>15,537</b>	<b>53,690,863</b>	<b>57,824,043</b>	<b>978,452</b>	<b>2,142</b>	<b>14,261,187</b>	<b>15,241,781</b>	<b>12,109</b>	<b>6,362,535</b>	<b>6,374,644</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	62,133,804	25,994,583	12,229,283	23,909,938	62,133,804	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,253,505	0	0	0	0	9,935,971	3,409,932	2,907,602	16,253,505	0	0	0
99	GD-OR / AS	4,813,040	0	0	0	0	0	0	0	0	4,813,040	0	4,813,040
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,566,668	0	0	5,408,049	5,408,049	0	0	1,490,634	1,490,634	0	667,985	667,985
9	CD-WA / ID / AN	7,313,860	1,590,728	810,639	3,326,995	5,728,362	440,282	224,369	920,847	1,585,498	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,178,064</b>	<b>27,585,311</b>	<b>13,039,922</b>	<b>32,644,982</b>	<b>73,270,215</b>	<b>10,376,253</b>	<b>3,634,301</b>	<b>5,385,971</b>	<b>19,396,525</b>	<b>4,813,040</b>	<b>698,284</b>	<b>5,511,324</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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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	19,729	0	0	0	0	0	0	0	0	19,729	0	19,729
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	5,869,707	538,794	188,255	3,870,223	4,597,272	149,128	52,105	1,071,202	1,272,435	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,597,095</b>	<b>597,660</b>	<b>188,255</b>	<b>4,293,090</b>	<b>5,079,005</b>	<b>371,481</b>	<b>52,105</b>	<b>1,073,669</b>	<b>1,497,255</b>	<b>19,729</b>	<b>1,106</b>	<b>20,835</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,657,113	1,587,631	510,868	6,558,614	8,657,113	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,663,578	0	0	0	0	2,739,401	499,853	424,324	3,663,578	0	0	0
99	GD-OR / AS	1,154,528	0	0	0	0	0	0	0	0	1,154,528	0	1,154,528
8	GD-AA	5,803,118	0	0	0	0	0	0	3,993,938	3,993,938	0	1,809,180	1,809,180
7	CD-AA	15,858,204	0	0	11,334,176	11,334,176	0	0	3,124,066	3,124,066	0	1,399,962	1,399,962
9	CD-WA / ID / AN	2,015,495	21,980	758,695	797,901	1,578,576	6,084	209,992	220,843	436,919	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>37,152,036</b>	<b>1,609,611</b>	<b>1,269,563</b>	<b>18,690,691</b>	<b>21,569,865</b>	<b>2,745,485</b>	<b>709,845</b>	<b>7,763,171</b>	<b>11,218,501</b>	<b>1,154,528</b>	<b>3,209,142</b>	<b>4,363,670</b>
	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
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,255,637	397,829	14,093	2,843,715	3,255,637	0	0	0	0	0	0	0
99	GD-WA / ID / AN	203,719	0	0	0	0	108,802	0	94,917	203,719	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,316,438	0	0	940,885	940,885	0	0	259,338	259,338	0	116,215	116,215
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>5,026,902</b>	<b>397,829</b>	<b>14,093</b>	<b>3,784,600</b>	<b>4,196,522</b>	<b>108,802</b>	<b>0</b>	<b>514,286</b>	<b>623,088</b>	<b>18,586</b>	<b>188,706</b>	<b>207,292</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	26,149,834	12,719,573	7,698,467	5,731,794	26,149,834	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,250,681	0	0	0	0	2,617,572	812,520	820,589	4,250,681	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,378,701	253,829	330,687	495,310	1,079,826	70,255	91,528	137,092	298,875	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>32,351,528</b>	<b>12,973,402</b>	<b>8,029,154</b>	<b>6,604,818</b>	<b>27,607,374</b>	<b>2,687,827</b>	<b>904,048</b>	<b>1,061,791</b>	<b>4,653,666</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>
	397XXX Communication Equipment												
99	ED-WA / ID / AN	43,364,185	12,855,377	6,527,166	23,981,642	43,364,185	0	0	0	0	0	0	0
99	GD-WA / ID / AN	910,986	0	0	0	0	617,138	287,726	6,122	910,986	0	0	0
99	GD-OR / AS	742,778	0	0	0	0	0	0	0	0	742,778	0	742,778
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	104,057,642	0	0	74,372,078	74,372,078	0	0	20,499,355	20,499,355	0	9,186,209	9,186,209
9	CD-WA / ID / AN	19,612,243	10,481,510	2,357,076	2,522,115	15,360,701	2,901,077	652,393	698,072	4,251,542	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>168,931,132</b>	<b>23,336,887</b>	<b>8,884,242</b>	<b>100,875,835</b>	<b>133,096,964</b>	<b>3,518,215</b>	<b>940,119</b>	<b>21,370,996</b>	<b>25,829,330</b>	<b>742,778</b>	<b>9,262,060</b>	<b>10,004,838</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	285,401	0	6,846	278,555	285,401	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	850,328	0	0	607,746	607,746	0	0	167,515	167,515	0	75,067	75,067
9	CD-WA / ID / AN	15,460	0	5,277	6,831	12,108	0	1,461	1,891	3,352	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,161,170</b>	<b>0</b>	<b>12,123</b>	<b>893,132</b>	<b>905,255</b>	<b>0</b>	<b>1,461</b>	<b>170,018</b>	<b>171,479</b>	<b>9,092</b>	<b>75,344</b>	<b>84,436</b>
	<b>TOTAL GENERAL PLANT</b>	<b>661,799,289</b>	<b>89,541,756</b>	<b>41,732,655</b>	<b>343,574,861</b>	<b>474,849,272</b>	<b>51,757,390</b>	<b>8,108,212</b>	<b>82,559,439</b>	<b>142,425,041</b>	<b>11,999,643</b>	<b>32,525,333</b>	<b>44,524,976</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended February 29, 2024  
 Average of Monthly Averages Basis

Report ID:  
**C-IPL-12A**

AVISTA UTILITIES  
 Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,430,441</b>	<b>16,750,157</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,267,899</b>	<b>3,062,010</b>	<b>425,951</b>	<b>549,322</b>	<b>975,273</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,056,637	4,597,294	0	23,459,343	28,056,637	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	348,884	0	0	0	0	0	0	0	348,884	0	348,884	
8		GD-AA	413,672	0	0	0	0	0	0	284,706	284,706	0	128,966	
7		CD-AA	118,998,846	0	0	85,050,855	85,050,855	0	0	23,442,773	23,442,773	0	10,505,218	
9		CD-WA / ID / AN	1,140,479	434,525	0	458,721	893,246	120,268	0	126,965	247,233	0	0	
		<b>TOTAL ACCOUNT</b>	<b>148,958,518</b>	<b>5,031,819</b>	<b>0</b>	<b>108,968,919</b>	<b>114,000,738</b>	<b>120,268</b>	<b>0</b>	<b>23,854,444</b>	<b>23,974,712</b>	<b>348,884</b>	<b>10,634,184</b>	<b>10,983,068</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,565,846	0	0	4,565,846	4,565,846	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	502,865	0	0	0	0	0	0	346,092	346,092	0	156,773	
7		CD-AA	29,635,163	0	0	21,180,844	21,180,844	0	0	5,838,127	5,838,127	0	2,616,192	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>34,703,874</b>	<b>0</b>	<b>0</b>	<b>25,746,690</b>	<b>25,746,690</b>	<b>0</b>	<b>0</b>	<b>6,184,219</b>	<b>6,184,219</b>	<b>0</b>	<b>2,772,965</b>	<b>2,772,965</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>70,157,241</b>	<b>70,157,241</b>	<b>0</b>	<b>0</b>	<b>19,337,610</b>	<b>19,337,610</b>	<b>0</b>	<b>8,665,605</b>	<b>8,665,605</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	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	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,864,743</b>	<b>20,864,743</b>	<b>0</b>	<b>0</b>	<b>5,751,000</b>	<b>5,751,000</b>	<b>0</b>	<b>2,577,148</b>	<b>2,577,148</b>
	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	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	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	14,256,927	11,166,310	0	0	11,166,310	3,090,617	0	0	3,090,617	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,119,699</b>	<b>12,945,837</b>	<b>0</b>	<b>59,497</b>	<b>13,005,334</b>	<b>3,090,617</b>	<b>0</b>	<b>16,399</b>	<b>3,107,016</b>	<b>0</b>	<b>7,349</b>	<b>7,349</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	392,598	0	0	392,598	392,598	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	18,270,271	0	0	13,058,128	13,058,128	0	0	3,599,243	3,599,243	0	1,612,900	1,612,900
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,662,869</b>	<b>0</b>	<b>0</b>	<b>13,450,726</b>	<b>13,450,726</b>	<b>0</b>	<b>0</b>	<b>3,599,243</b>	<b>3,599,243</b>	<b>0</b>	<b>1,612,900</b>	<b>1,612,900</b>
		<b>TOTAL</b>	<b>374,399,076</b>	<b>18,297,372</b>	<b>0</b>	<b>263,491,586</b>	<b>281,788,958</b>	<b>4,233,479</b>	<b>771,517</b>	<b>60,010,814</b>	<b>65,015,810</b>	<b>774,835</b>	<b>26,819,473</b>	<b>27,594,308</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended February 29, 2024 Average of Monthly Averages 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	(68,393,258)	(48,882,029)	(13,473,472)	(6,037,757)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
7	282919 CD-AA	(6,549,296)	(4,680,913)	(1,290,211)	(578,172)
7	283750 CD-AA	1,021	730	201	90
	Total	<u>(75,770,862)</u>	<u>(54,211,759)</u>	<u>(14,943,264)</u>	<u>(6,615,839)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	6,404,559	6,404,559	0	0	0	0	6,404,559
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	670	670	0	0	0	0	670
7/4	154550 Supply Chain Average Cost Variance	0	0	(56)	(56)	0	0	0	0	(56)
7/4	154560 Supply Chain Invoice Price Variance	0	0	83	83	0	0	0	0	83
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	119,127,963	53,767,020	0	172,894,983	98,136,536	44,947,937	20,991,427	8,819,083	0
<b>TOTAL</b>		<b>119,127,963</b>	<b>53,767,020</b>	<b>6,405,256</b>	<b>179,300,239</b>	<b>98,136,536</b>	<b>44,947,937</b>	<b>20,991,427</b>	<b>8,819,083</b>	<b>6,405,256</b>

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