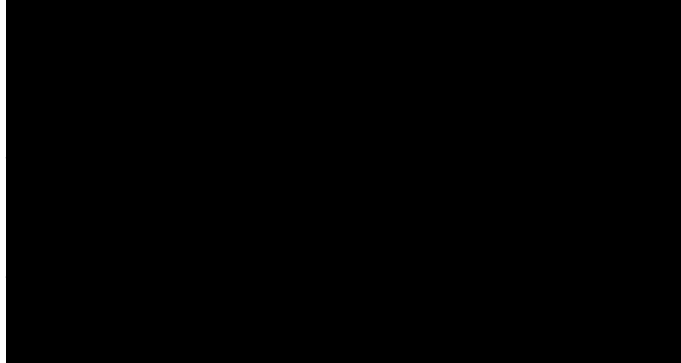


RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
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G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			



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 October 31, 2023
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	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers - AMA Percent	11-01-2022 thru 10-31-2023	271,053 100.000%	177,049 65.319%	94,004 34.681%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2022 thru 10-31-2023	13,906,410 100.000%	9,998,709 71.900%	3,907,701 28.100%
	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	11-01-2022 thru 10-31-2023	313,774,467 100.000%	210,575,545 67.110%	103,198,922 32.890%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

01-01-2022 thru 12-31-2022

Input	Elec/Gas North/Oregon 4-Factor	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 October 31, 2023
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 October 31, 2023
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	11-01-2022 thru 10-31-2023	31,563,007	22,576,833	8,986,174	
			100.000%	71.529%	28.471%	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2022 thru 10-31-2023	832,781,190	592,709,700	240,071,490	
			100.000%	71.172%	28.828%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2022 thru 10-31-2023	0	0	0	
			#DIV/0!	#DIV/0!	#DIV/0!	
14	Net Allocated Schedule M's - AMA Percent	11-01-2022 thru 10-31-2023	-29,333,249	-20,813,708	-8,519,541	
			100.000%	70.956%	29.044%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
G-OPS-12A

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Direct Allocated Total Direct Allocated Total Direct Allocated Total

REVENUES
SALES OF GAS:

99 480000 Residential
99 4812XX Commercial - Firm & Interruptible
99 4813XX Industrial-Firm
99 481400 Interruptible
99 484000 Interdepartmental Revenue
99 499XXX Unbilled Revenue
TOTAL SALES TO ULTIMATE CUSTOMERS

OTHER OPERATING REVENUES:

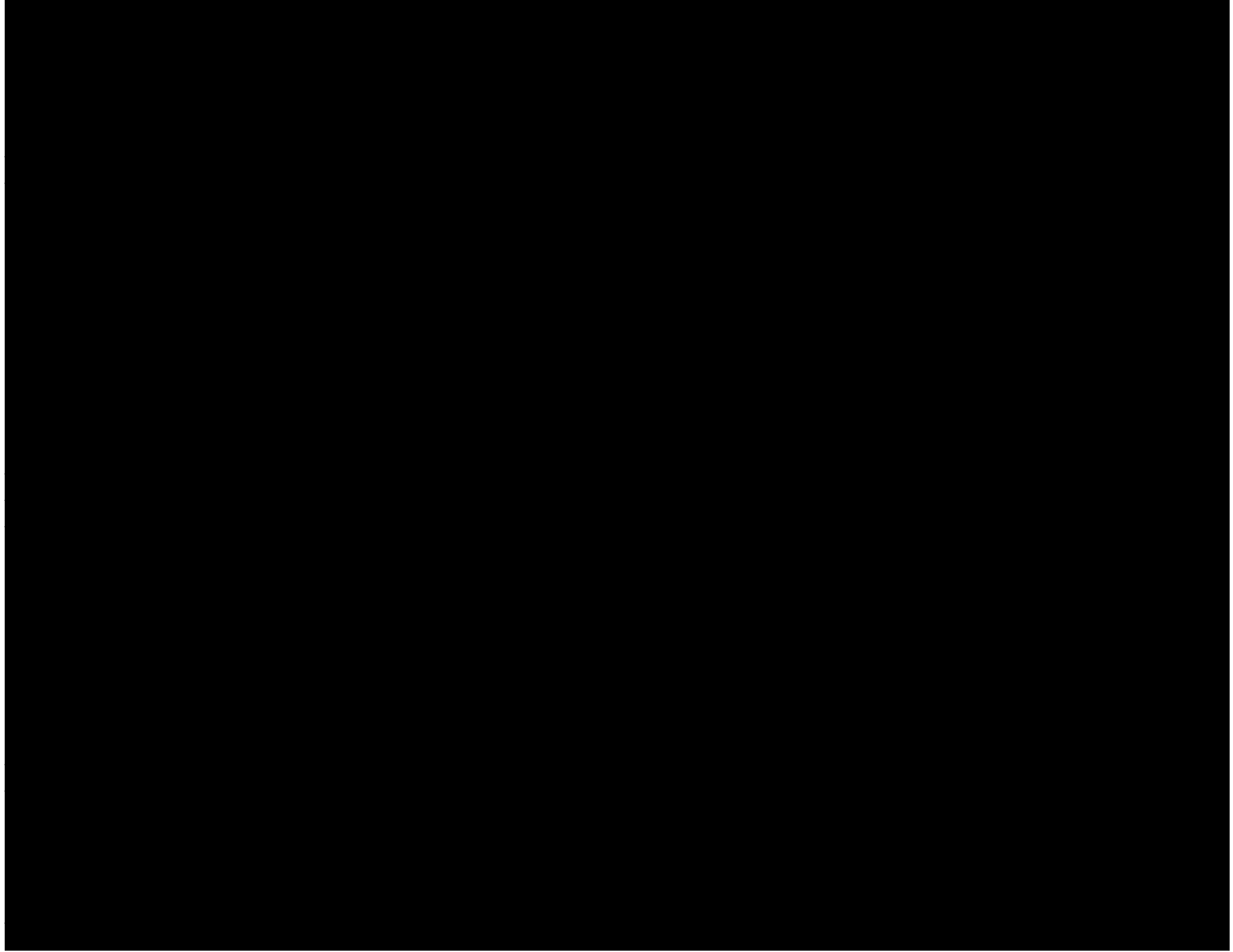
99 483XXX Sales for Resale
4 488000 Miscellaneous Service Revenues
99 4893XX Transportation Revenues
99 493000 Rent from Gas Property
99 495010 CCA Allowance Revenue
99 407310 CCA Allowance Revenue Deferral
4 495XXX Other Gas Revenues
99 496100 Provision for Rate Refund
99 496110 Provision for Rate Refund-Tax Reform
TOTAL OTHER OPERATING REVENUES
TOTAL GAS REVENUES

PRODUCTION EXPENSES:

G-804 804/805 City Gate Purchases
99 808XXX Net Natural Gas Storage Transactions
99 811000 Gas Used for Products Extraction
10 813000 Other Gas Expenses
99 813010 Gas Technology Institute (GTI) Expenses
99 813100 CCA Emission Expense
99 407417 Regulatory Credits-CCA
TOTAL PRODUCTION EXPENSES

UNDERGROUND STORAGE EXPENSES:

1 814000 Supervision & Engineering
1 824000 Other Expenses
1 837000 Other Equipment
TOTAL UNDERGROUND STORAGE OPER EXP



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-Underground Storage									
G-AMTX		Amortization Expense-Underground Storage									
G-OTX		Taxes Other Than FIT									
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES									
		TOTAL UNDERGROUND STORAGE EXPENSES									
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering									
3	871000	Distribution Load Dispatching									
3	874000	Mains & Services Expenses									
3	875000	Measuring & Reg Sta Exp-General									
3	876000	Measuring & Reg Sta Exp-Industrial									
3	877000	Measuring & Reg Sta Exp-City Gate									
3	878000	Meter & House Regulator Expenses									
3	879000	Customer Installation Expenses									
3	880000	Other Expenses									
3	881000	Rents									
		MAINTENANCE									
3	885000	Supervision & Engineering									
3	887000	Mains									
3	889000	Measuring & Reg Sta Exp-General									
3	890000	Measuring & Reg Sta Exp-Industrial									
3	891000	Measuring & Reg Sta Exp-City Gate									
3	892000	Services									
3	893000	Meters & House Regulators									
3	894000	Other Equipment									
		TOTAL DISTRIBUTION OPERATING EXPENSES									
G-DEPX		Depreciation Expense-Distribution									
G-OTX		Taxes Other Than FIT									
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES									
		TOTAL DISTRIBUTION EXPENSES									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision									
2	902000	Meter Reading Expenses									
2	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
		TOTAL CUSTOMER ACCOUNTS EXPENSES									
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									
2	910000	Misc Customer Service & Info Exp									
		TOTAL CUSTOMER SERVICE & INFO EXP									
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
		TOTAL SALES EXPENSES									
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4	925XXX	Injuries and Damages									
4	926XXX	Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
		TOTAL ADMIN & GEN OPERATING EXP									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages 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									
G-AMTX		Amortization Expense - General Plant - 303000									
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX		Amortization Expense-General Plant - 390200, 396									
99	407230	Tax Reform Amortization									
99	407302	Amortization WA Excess Natural Gas Line Extensio									
99	407305	Natural Gas Depreciation Study Deferral									
99	407306	Regulatory Debit - AMI Amortization									
99	407307	Regulatory Debit - Existing Meters Deferral Amortiz									
99	407311	Regulatory Debit - AFUDC Amortization									
99	407314	Regulatory Debit - FISERVE Amortization									
99	407319	AFUDC Equity DFIT Deferral									
99	407332	Existing Meters/ERTs Excess Depreciation Deferra									
99	407347	COVID-19 Deferred Costs									
99	407357	AMORT OF INTERVENOR FUND DEFER									
99	407381	Voluntary RNG Revenue Offset									
99	407407	Reg. Credits-Amortization Depreciation Benefit									
99	407416	Reg. Credits-CCA B&O Tax									
99	407419	Amortization AFUDC Equity Tax Credit									
99	407436	Regulatory Deferral - AMI									
99	407437	Depreciation Deferral									
99	407443	Regulatory Deferral - Reg. Fees									
99	407447	Regulatory Deferral - COVID-19									
99	407452	Regulatory Deferral - Intervenor Funding									
99	407454	Regulatory Deferral - Pension Settlement Deferral									
99	407459	Insurance Balancing									
99	407493	Amortization Remand Residual									
G-OTX		Taxes Other Than FIT--A&G									
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
		TOTAL ADMIN & GENERAL EXPENSES									
		TOTAL EXPENSES BEFORE FIT									
		NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME (LOSS)									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.319%	34.681%
G-ALL	3	Direct Distribution Operating Expense	100.000%	71.900%	28.100%
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
GAS ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
G-495-12A

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous									
4	495028	Deferred Exchange Reservation									
4	495100	Entitlement Penalties									
4	495280	Other Gas Rev-Decoupling Mechanism									
99	495311	Contra Decoupling Deferral									
4	495328	Residential Decoupling Deferral									
4	495329	Amortization Res Decoupling Deferral									
4	495338	Non-Res Decoupling Deferred Rev									
4	495339	Amortization Non-Res Decoupling									
4	495600	Other Gas Revenue-DSM Lost Margin									
4	495680	Other Gas Revenue-Margin Reduction									
4	495711	Other Gas Revenue-Glendale System									
4	495780	Other Gas Revenue-PPP Recovery									
4	495900	Gas Customers-Other Gas Revenues									
		TOTAL OTHER GAS REVENUES									

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
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804018	Merchandise Processing Fee									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense									
99	908600	Public Purpose Tariff Rider Expense Offset									
99	908610	Limited Income Tax Refund Program									
99	908690	Schedule 91 Amortization included in Unbilled									
99	908990	DSM Amortization									
		Total Account 908									

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.319%	34.681%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT--GAS NORTH
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
G-INT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Debt

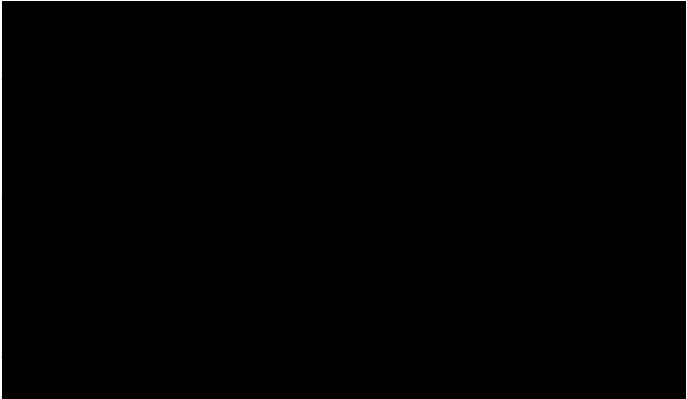
- 1 Capital Structure - Debt Ratio
 - 2 Cost of Debt
- Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-OTX	Less: Idaho ITC Deferral & Amortization			
G-SCM	Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
G-DTE	Customer Tax Credit Amortization			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
12	997002	Injuries and Damages									
12	997005	FAS106 Current Retiree Medical Accrual									
99	997010	Deferred Gas Credit and Refunds									
12	997016	Redemption Expense Amortization									
99	997018	DSM Tariff Rider									
12	997020	FAS87 Current Pension Accrual									
12	997027	Customer Uncollectibles									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
12	997035	Leases									
12	997048	AFUDC									
12	997049	Tax Depreciation									
12	997055	Deferred Gas Exchange									
99	997065	Amortization of Unbilled Revenue Add-Ins									
12	997080	Book Transportation Depreciation									
12	997081	Deferred Compensation									
4	997082	Meal Disallowances									
12	997083	Paid Time Off									
12	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
99	997105	WA Nat Gas Line Extension									
99	997107	MDM System									
99	997108	Provision for Rate Refund-Tax Reform									
99	997109	Tax Reform Amortization									
99	997110	FISERVE									
12	997111	Capitalized Transportation									
12	997114	AFUDC Debt CWIP									
12	997115	AFUDC Equity DFIR Deferral									
12	997118	Depreciation Study Deferral									
12	997119	AFUDC Tax CPI									
12	997120	Transportation Tax Disallowance									
12	997122	Regulatory Fees									
12	997125	COVID-19									
12	997126	Prepaid Expenses									
12	997127	CARES Act SS Deferral									
12	997128	Meters Expensed									
12	997129	Mixed Service Costs (IDD#5)									
12	997138	Intervenor Funding									
12	997139	Pension Settlement									
12	997140	Insurance Balancing									
12	997141	CCA									
	997143	Depreciation Rate Deferral									
		TOTAL SCHEDULE M ADJUSTMENTS									

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.319%	34.681%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
G-ALL	11	Book Depreciation	100.000%	71.529%	28.471%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.172%	28.828%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
DEFERRED INCOME TAX EXPENSE--GAS
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID: G-DTE-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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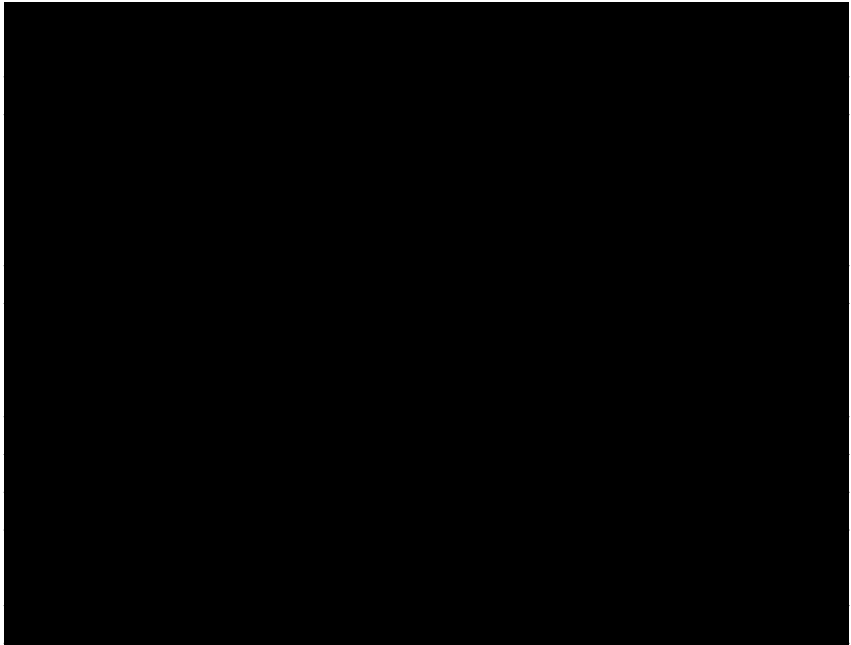
12 410100 Deferred Federal Income Tax Expense - Allocated
 99 410100 Deferred Federal Income Tax Exp
 SUBTOTAL

12 411100 Deferred Federal Income Tax Expense - Allocated
 99 411100 Deferred Federal Income Tax Exp
 SUBTOTAL

12 410193 Deferred Federal Income Tax Expense - Allocated
 99 410193 Deferred Federal Income Tax Exp
 SUBTOTAL

Total Deferred Federal Income Tax Expense

99 411193 Customer Tax Credit Amortization
 SUBTOTAL



ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.172%	28.828%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

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									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
99	411410	State Income Tax-ITC Deferred									
99	411420	State Income Tax-ITC Amortization									
		TOTAL DISTRIBUTION TAX									
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes									
		TOTAL A&G TAX									
		TOTAL TAXES OTHER THAN FIT									

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-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381XXX	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									
4	395XXX	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE									
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage									
G-ADEP		Distribution Plant									
G-ADEP		General Plant									
		TOTAL ACCUMULATED DEPRECIATION									
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000									
G-AAMT		Misc IT Intangible Plant - 3031XX									
G-AAMT		Underground Storage									
G-AAMT		General Plant - 390200, 396200									
		TOTAL ACCUMULATED AMORTIZATION									
		TOTAL ACCUMULATED DEPR/AMORT									
		NET GAS UTILITY PLANT before DFIT									
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282900 from C-DT									
4	282919	ADFIT - Common Plant (282919 from C-DT									
4	283750	ADFIT - Common Plant (283750 from C-DT									
12	283850	ADFIT - Gas portion of Bond Redemptions									
		TOTAL ACCUMULATED DFIT									
		NET GAS UTILITY PLANT									

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%	67.110%	32.890%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.172%	28.828%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended October 31, 2023	
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									
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D									
4	182332	Regulatory Asset - AFUDC									
4	182318	Accumulated Amortization - AFUDC									
1	117100	Gas Stored - Recoverable Base Gas									
1	164100	Gas Inventory--Jackson Prairie									
1	164115	Gas Inventory--Clay Basin									
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs									
99	182337	Regulatory Asset-Deferred AMI Costs									
99	283436	ADFIT-Deferred AMI Costs									
4	252000	Customer Advances									
99	254393	Regulatory Liability-Customer Tax Credit									
99	190393	ADFIT-Customer Tax Credit									
99	235199	Customer Deposits									
99	254911	Rate Base-Regulatory Liability-Nonplant Excess									
99	182302	WA Excess Nat Gas Line Extension									
99	283302	ADFIT - WA Excess Nat Gas Line Extension									
C-WKC		Working Capital									
99	186710	DSM Programs									
		TOTAL OTHER ADJUSTMENTS									
		NET RATE BASE									

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-12A
For Twelve Months Ended October 31, 2023	
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	
Electric Production														
Steam (ED-AN)														
Steam (ED-ID)														
Steam (ED-WA)														
Hydro (ED-AN)														
Other (ED-AN)														
Total Electric Production														
Electric Transmission														
ED-AN														
ED-ID														
ED-WA														
Total Electric Transmission														
Electric Distribution														
ED-AN														
ED-ID														
ED-WA														
Total Electric Distribution														
Gas Underground Storage														
1	GD-AN													
	GD-OR													
Total Gas Underground Storage														
Gas Distribution														
6	GD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total Gas Distribution														
General Plant														
	ED-AN													
	ED-ID													
	ED-WA													
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
9	CD-WA													
8,4	GD-AA													
4	GD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total General Plant														
Total Depreciation Expense														

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%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	28.254%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased	67.110%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended October 31, 2023	
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	
Production/Transmission														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
Total Production/Transmission														
Distribution														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
Total Distribution														
General Plant - 303000														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA													
9,4	CD-AN													
9,4	CD-ID													
9,4	CD-WA													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
Total Miscellaneous IT Intangible Plant - 3031XX														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4	CD-AA													
4	ED-AN													
	GD-OR													
Total General Plant- 390200, 396200														
Total Amortization Expense														

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended October 31, 2023	
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	
Electric Production														
Steam (ED-AN)														
Steam (ED-ID)														
Steam (ED-WA)														
Hydro (ED-AN)														
Other (ED-AN)														
Total Electric Production														
Electric Transmission														
ED-AN														
ED-ID														
ED-WA														
Total Electric Transmission														
Electric Distribution														
ED-AN														
ED-ID														
ED-WA														
Total Electric Distribution														
Gas Underground Storage														
1 GD-AN														
GD-OR														
Total Gas Underground Storage														
Gas Distribution														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total Gas Distribution														
General Plant														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total General Plant														
Total Accumulated Depreciation														

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	67.110%	32.890%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended October 31, 2023	
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	
Production/Transmission														
Franchises (302000)	ED-AN													
Misc Intangible Plt (303000)	ED-AN													
Total Production/Transmission														
Distribution														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
Total Distribution														
General Plant - 303000														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
9	CD-WA													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
Total Miscellaneous IT Intangible Plant - 3031XX														
Gas Underground Storage														
1	GD-AN													
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4	CD-AA													
9	CD-ID													
9	CD-WA													
4	ED-AN													
	ED-WA													
	GD-WA													
	GD-OR													
Total General Plant - 390200, 396200														
Total Accumulated Amortization														

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -								
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 Ratic	71.746%	28.254%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%				

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A

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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-GPL-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
	393000	Stores Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	394000	Tools, Shop, & Garage Equip										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	394100	Electric Charging Stations										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	395000	Laboratory Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2023	
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
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	397XXX	Communication Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
		<u>TOTAL GENERAL PLANT</u>										

ALLOCATION RATIOS:

G-ALL							
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%	

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	303100	Misc Intangible Plant--Ma										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	30310X	Misc Intangible Plant--Ter										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	303110	Misc Intangible Plant--PC										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
8		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	303115	Misc Intangible Plant--PC										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
8		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	303120	Misc Intangible Plant--So											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
8		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	303121	Misc Intangible Plant--AM											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	30313X	Misc Intangible Plant--Ter											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
		<u>TOTAL</u>											

ALLOCATION RATIOS:

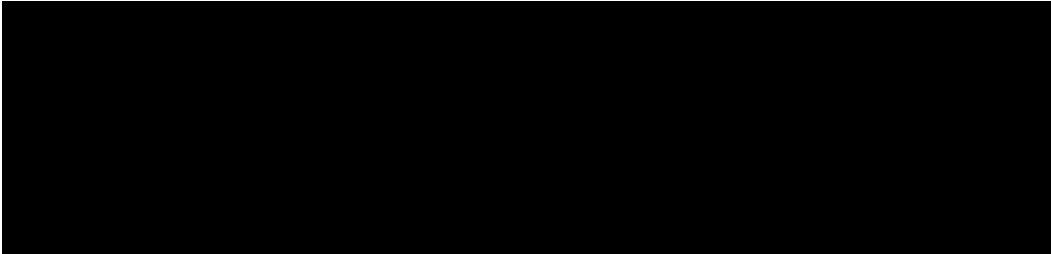
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.112%	20.708%	9.180%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.035%	30.965%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 31, 2023 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				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	282919 CD-AA				
7	283750 CD-AA				
	Total				



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 WORKING CAPITAL
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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									
1	151210 Fuel Stock Hog Ffuel-KFGS									
7/4	154100 Plant Materials & Oper Supplies									
1	154300 Plant Materials & Oper Supplies - CS2									
1	154400 Plant Materials & Oper Supplies - Colstrip									
7/4	154500 Supply Chain Receiving Inventory									
7/4	154550 Supply Chain Average Cost Variance									
7/4	154560 Supply Chain Invoice Price Variance									
99	163998 Common Working Capital									
99	163999 Investor-Supplied Working Capital									
	TOTAL									

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