

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended February 29, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	52,793,807	40,185,814	12,607,993
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>52,793,807</u>	<u>40,185,814</u>	<u>12,607,993</u>
G-APL Gas Net Adjusted Rate Base	<u>792,761,394</u>	<u>567,606,035</u>	<u>225,155,359</u>
RATE OF RETURN	<u>6.659%</u>	<u>7.080%</u>	<u>5.600%</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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	2-01-2024 thru 02-29-2024	273,560 100.000%	178,263 65.164%	95,297 34.836%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2023 thru 02-29-2024	14,682,460 100.000%	10,242,445 69.760%	4,440,015 30.240%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000%	278.949%	121.051%
				100.000%	69.737%	30.263%
6	Input	Actual Therms Purchased Percent	03-01-2023 thru 02-29-2024	293,899,305 100.000%	196,623,538 66.902%	97,275,767 33.098%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	03-01-2023 thru 02-29-2024	31,624,814	22,579,360	9,045,454	
			100.000%	71.398%	28.602%	
12	Net Gas Plant (before ADFIT) Percent	2-01-2024 thru 02-29-2024	859,652,095	609,601,826	250,050,269	
			100.000%	70.913%	29.087%	
13	G-PLT Net Gas General Plant Percent	2-01-2024 thru 02-29-2024	95,679,572	74,755,613	20,923,959	
			100.000%	78.131%	21.869%	
14	Net Allocated Schedule M's Percent	03-01-2023 thru 02-29-2024	-37,520,140	-26,807,168	-10,712,972	
			100.000%	71.447%	28.553%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
G-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	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)
		TOTAL SALES TO ULTIMATE CUSTOMERS	368,254,379	0	368,254,379	262,669,874	0	262,669,874	105,584,505	0	105,584,505
		OTHER OPERATING REVENUES:									
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
		TOTAL OTHER OPERATING REVENUES	82,550,867	392,532	82,943,399	56,263,609	273,740	56,537,349	26,287,258	118,792	26,406,050
		TOTAL GAS REVENUES	450,805,246	392,532	451,197,778	318,933,483	273,740	319,207,223	131,871,763	118,792	131,990,555
		PRODUCTION EXPENSES:									
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
		TOTAL PRODUCTION EXPENSES	249,655,285	992,259	250,647,544	169,044,060	666,123	169,710,183	80,611,225	326,136	80,937,361
		UNDERGROUND STORAGE EXPENSES:									
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
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,963,446	2,963,446	0	2,016,329	2,016,329	0	947,117	947,117
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
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)	0	943,617	943,617	0	642,037	642,037	0	301,580	301,580
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,907,063	3,907,063	0	2,658,366	2,658,366	0	1,248,697	1,248,697

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
G-OPS-12E

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

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
G-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	89,161	89,161	0	58,101	58,101	0	31,060	31,060
2	902000	Meter Reading Expenses	361,321	84,999	446,320	247,305	55,389	302,694	114,016	29,610	143,626
2	903XXX	Customer Records & Collection Expenses	569,590	5,043,067	5,612,657	339,311	3,286,264	3,625,575	230,279	1,756,803	1,987,082
2	904000	Uncollectible Accounts	1,194,885	56,092	1,250,977	924,885	36,552	961,437	270,000	19,540	289,540
2	905000	Misc Customer Accounts	0	232,130	232,130	0	151,265	151,265	0	80,865	80,865
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,125,796	5,505,449	7,631,245	1,511,501	3,587,571	5,099,072	614,295	1,917,878	2,532,173
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	19,603,691	97,049	19,700,740	15,536,569	63,241	15,599,810	4,067,122	33,808	4,100,930
2	909000	Advertising	46,588	500,812	547,400	33,610	326,349	359,959	12,978	174,463	187,441
2	910000	Misc Customer Service & Info Exp	0	69,314	69,314	0	45,168	45,168	0	24,146	24,146
TOTAL CUSTOMER SERVICE & INFO EXP			19,650,279	667,175	20,317,454	15,570,179	434,758	16,004,937	4,080,100	232,417	4,312,517
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	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
TOTAL ADMIN & GEN OPERATING EXP			5,097,145	27,764,620	32,861,765	3,876,271	19,362,213	23,238,484	1,220,874	8,402,407	9,623,281

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
G-OPS-12E

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	169,009	206,036	12,175	69,324	81,499
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
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,406,886)	16,214,655	10,807,769	(3,175,727)	11,310,416	8,134,689	(2,231,159)	4,904,239	2,673,080
	TOTAL ADMIN & GENERAL EXPENSES	(309,741)	43,979,275	43,669,534	700,544	30,672,629	31,373,173	(1,010,285)	13,306,646	12,296,361
	TOTAL EXPENSES BEFORE FIT	335,368,517	68,728,751	404,097,268	236,725,091	47,559,272	284,284,363	98,643,426	21,169,479	119,812,905
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,100,510			34,922,860			12,177,650
G-FIT	FEDERAL INCOME TAX			22,375,739			17,971,551			4,404,188
G-FIT	DEFERRED FEDERAL INCOME TAX			(28,069,036)			(23,234,505)			(4,834,531)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			52,793,807			40,185,814			12,607,993

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.164%	34.836%
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	55,838	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
		TOTAL OTHER GAS REVENUES	12,505,947	392,533	12,898,480	8,508,503	273,741	8,782,244	3,997,444	118,792	4,116,236

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		TOTAL PURCHASED GAS COSTS	247,375,185	0	247,375,185	167,365,314	0	167,365,314	80,009,871	0	80,009,871

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	126,305	97,049	223,354	70,486	63,241	133,727	55,819	33,808	89,627
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	97,049	19,700,740	15,536,569	63,241	15,599,810	4,067,122	33,808	4,100,930

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.164%	34.836%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 29, 2024 Ending Balance 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	792,761,394	567,606,035	225,155,359
	Interest Deduction for FIT Calculation	22,816,752	16,330,026	6,486,726
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended February 29, 2024 Ending Balance 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	342,724,767	235,813,357	106,911,410
G-OPS	Book Deprec/Amort and Reg Amortizations	34,103,172	24,532,040	9,571,132
G-OTX	Taxes Other than FIT	27,269,329	23,938,966	3,330,363
	Net Operating Income Before FIT	47,100,510	34,922,860	12,177,650
G-INT	Less: Interest Expense	22,816,752	16,330,026	6,486,726
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	82,272,101	66,985,981	15,286,120
	Taxable Net Operating Income	106,551,140	85,578,815	20,972,325
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	22,375,739	17,971,551	4,404,188
G-DTE	Deferred FIT	(19,152,157)	(15,392,129)	(3,760,028)
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	(5,693,297)	(5,262,954)	(430,343)
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,518,516	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	1,501,044	1,501,044	0	1,064,435	1,064,435	0	436,609	436,609
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	(209,993)	(209,993)	0	(86,135)	(86,135)
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	17,317	17,317	0	7,103	7,103
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	(269,897)	(269,897)	0	(110,706)	(110,706)
12	997027	Customer Uncollectibles	321,819	(891,436)	(569,617)	113,800	(632,144)	(518,344)	208,019	(259,292)	(51,273)
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	1,991,170	1,991,170	0	816,735	816,735
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	(150,589)	(150,589)	0	(61,768)	(61,768)
12	997049	Tax Depreciation	0	(40,697,422)	(40,697,422)	0	(28,859,763)	(28,859,763)	0	(11,837,659)	(11,837,659)
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	2,837,440	2,837,440	0	1,163,857	1,163,857
12	997081	Deferred Compensation	0	(25,108)	(25,108)	0	(17,805)	(17,805)	0	(7,303)	(7,303)
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	216,523	216,523	0	88,813	88,813
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	(3,892,512)	(3,892,512)	0	(2,760,297)	(2,760,297)	0	(1,132,215)	(1,132,215)
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	56,404	56,404	158,334	23,136	181,470
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,872)	(21,872)	0	(8,971)	(8,971)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,544	27,544	0	11,298	11,298
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	832,647	832,647	0	590,455	590,455	0	242,192	242,192
12	997120	Transportation Tax Disallowance	0	34,043	34,043	0	24,141	24,141	0	9,902	9,902
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	(53,443)	(53,443)	0	(21,921)	(21,921)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,382,187)	(12,382,187)	0	(8,780,580)	(8,780,580)	0	(3,601,607)	(3,601,607)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,325,693)	(4,325,693)	0	(1,774,307)	(1,774,307)
12	997138	Intervenor Funding	(14,699)	0	(14,699)	(14,699)	0	(14,699)	0	0	0
12	997139	Pension Settlement	0	134,032	134,032	0	95,046	95,046	0	38,986	38,986
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	1,903,156	1,903,156	0	1,349,585	1,349,585	0	553,571	553,571
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			119,792,243	(37,520,142)	82,272,101	93,793,150	(26,807,169)	66,985,981	25,999,093	(10,712,973)	15,286,120

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.164%	34.836%
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)	100.000%	70.913%	29.087%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended February 29, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,065,978	755,917	310,061
99	410100	Deferred Federal Income Tax Exp	(5,063,796)	(3,186,100)	(1,877,696)
		SUBTOTAL	(3,997,818)	(2,430,183)	(1,567,635)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,397,196)	(2,409,054)	(988,142)
99	411100	Deferred Federal Income Tax Exp	(14,551,726)	(12,509,100)	(2,042,626)
		SUBTOTAL	(17,948,922)	(14,918,154)	(3,030,768)
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
		SUBTOTAL	2,794,583	1,956,208	838,375
		Total Deferred Federal Income Tax Expense	(19,152,157)	(15,392,129)	(3,760,028)
99	411193	Customer Tax Credit Amortization	(8,916,879)	(7,842,376)	(1,074,503)
		SUBTOTAL	(8,916,879)	(7,842,376)	(1,074,503)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.913%	29.087%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended February 29, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	1,005,921	60,225,299	61,231,220	1,005,921	41,999,317	43,005,238	0	18,225,982	18,225,982
		TOTAL INTANGIBLE PLANT	2,800,032	61,493,198	64,293,230	2,028,515	42,883,512	44,912,027	771,517	18,609,686	19,381,203
		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	3,215,971	3,215,971	0	2,188,147	2,188,147	0	1,027,824	1,027,824
1	352XXX	Wells	0	23,837,122	23,837,122	0	16,218,778	16,218,778	0	7,618,344	7,618,344
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	15,731,752	15,731,752	0	10,703,884	10,703,884	0	5,027,868	5,027,868
1	355000	Measuring & Regulating Equipment	0	2,340,351	2,340,351	0	1,592,375	1,592,375	0	747,976	747,976
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,354,225	3,354,225	0	2,282,215	2,282,215	0	1,072,010	1,072,010
		TOTAL UNDERGROUND STORAGE PLANT	0	52,375,356	52,375,356	0	35,649,984	35,649,984	0	16,725,372	16,725,372
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	711,300	0	711,300	524,919	0	524,919	186,381	0	186,381
6	375000	Structures & Improvements	1,677,575	0	1,677,575	996,801	0	996,801	680,774	0	680,774
6	376000	Mains	506,880,325	2,518,937	509,399,262	348,084,757	1,685,219	349,769,976	158,795,568	833,718	159,629,286
6	378000	Measuring & Reg Station Equip-General	7,705,750	0	7,705,750	4,919,337	0	4,919,337	2,786,413	0	2,786,413
6	379000	Measuring & Reg Station Equip-City Gate	7,039,045	0	7,039,045	1,997,492	0	1,997,492	5,041,553	0	5,041,553
6	380000	Services	357,998,396	0	357,998,396	244,173,859	0	244,173,859	113,824,537	0	113,824,537
6	381XXX	Meters	130,972,705	0	130,972,705	94,228,063	0	94,228,063	36,744,642	0	36,744,642
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	4,288,312	0	4,288,312	3,230,087	0	3,230,087	1,058,225	0	1,058,225
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,017,362,003	2,518,937	1,019,880,940	698,219,240	1,685,219	699,904,459	319,142,763	833,718	319,976,481
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,609,636	5,966,139	3,261,721	1,819,882	5,081,603	94,782	789,754	884,536
4	390XXX	Structures & Improvements	29,502,000	28,652,355	58,154,355	27,722,945	19,981,293	47,704,238	1,779,055	8,671,062	10,450,117
4	391XXX	Office Furniture & Equipment	420,017	11,922,209	12,342,226	417,875	8,314,191	8,732,066	2,142	3,608,018	3,610,160
4	392XXX	Transportation Equipment	14,171,081	5,296,101	19,467,182	10,641,986	3,693,342	14,335,328	3,529,095	1,602,759	5,131,854
4	393000	Stores Equipment	452,160	1,089,852	1,542,012	401,567	760,030	1,161,597	50,593	329,822	380,415
4	394000	Tools, Shop & Garage Equipment	3,692,872	7,712,556	11,405,428	2,903,957	5,378,505	8,282,462	788,915	2,334,051	3,122,966
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	3,545,339	1,061,792	4,607,131	2,650,416	740,462	3,390,878	894,923	321,330	1,216,253
4	397XXX	Communications Equipment	4,062,345	23,840,957	27,903,302	3,698,758	16,625,968	20,324,726	363,587	7,214,989	7,578,576
4	398000	Miscellaneous Equipment	990	166,778	167,768	0	116,306	116,306	990	50,472	51,462
		TOTAL GENERAL PLANT	59,313,638	82,854,371	142,168,009	51,809,556	57,780,153	109,589,709	7,504,082	25,074,218	32,578,300

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended February 29, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,079,475,673	199,241,862	1,278,717,535	752,057,311	137,998,868	890,056,179	327,418,362	61,242,994	388,661,356
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,109,089)	(20,109,089)	0	(13,682,224)	(13,682,224)	0	(6,426,865)	(6,426,865)
G-ADEP		Distribution Plant	(313,813,294)	(2,089,751)	(315,903,045)	(204,815,409)	(1,398,085)	(206,213,494)	(108,997,885)	(691,666)	(109,689,551)
G-ADEP		General Plant	(19,251,753)	(27,236,684)	(46,488,437)	(15,840,050)	(18,994,046)	(34,834,096)	(3,411,703)	(8,242,638)	(11,654,341)
		TOTAL ACCUMULATED DEPRECIATION	(333,065,047)	(49,435,524)	(382,500,571)	(220,655,459)	(34,074,355)	(254,729,814)	(112,409,588)	(15,361,169)	(127,770,757)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(521,916)	(1,121,376)	(1,643,292)	(344,607)	(782,014)	(1,126,621)	(177,309)	(339,362)	(516,671)
G-AAMT		Misc IT Intangible Plant - 3031XX	(808,435)	(34,113,147)	(34,921,582)	(808,435)	(23,789,484)	(24,597,919)	0	(10,323,663)	(10,323,663)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,330,351)	(35,234,523)	(36,564,874)	(1,153,042)	(24,571,498)	(25,724,540)	(177,309)	(10,663,025)	(10,840,334)
		TOTAL ACCUMULATED DEPR/AMORT	(334,395,398)	(84,670,047)	(419,065,445)	(221,808,501)	(58,645,853)	(280,454,354)	(112,586,897)	(26,024,194)	(138,611,091)
		NET GAS UTILITY PLANT before DFIT	745,080,275	114,571,815	859,652,090	530,248,810	79,353,015	609,601,825	214,831,465	35,218,800	250,050,265
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,467,617)	(101,467,617)	0	(71,953,731)	(71,953,731)	0	(29,513,886)	(29,513,886)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,654,840)	(12,654,840)	0	(8,827,220)	(8,827,220)	0	(3,827,620)	(3,827,620)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,339,593)	(1,339,593)	0	(934,192)	(934,192)	0	(405,401)	(405,401)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,344	6,344	0	4,424	4,424	0	1,920	1,920
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(257,798)	(257,798)	0	(182,812)	(182,812)	0	(74,986)	(74,986)
		TOTAL ACCUMULATED DFIT	0	(115,713,504)	(115,713,504)	0	(81,893,531)	(81,893,531)	0	(33,819,973)	(33,819,973)
		NET GAS UTILITY PLANT	745,080,275	(1,141,689)	743,938,586	530,248,810	(2,540,516)	527,708,294	214,831,465	1,398,827	216,230,292

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)	100.000%	70.913%	29.087%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	745,080,275	(1,141,689)	743,938,586	530,248,810	(2,540,516)	527,708,294	214,831,465	1,398,827	216,230,292
OTHER ADJUSTMENTS:									
4 108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4 182332 Regulatory Asset - AFUDC	1,330,999	2,078,296	3,409,295	807,914	1,449,341	2,257,255	523,085	628,955	1,152,040
4 182318 Accumulated Amortization - AFUDC	(216,966)	(948,715)	(1,165,681)	(127,146)	(661,636)	(788,782)	(89,820)	(287,079)	(376,899)
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1 164100 Gas Inventory--Jackson Prairie	0	7,647,469	7,647,469	0	5,203,338	5,203,338	0	2,444,131	2,444,131
1 164115 Gas Inventory--Clay Basin	0	88,163	88,163	0	61,482	61,482	0	26,681	26,681
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,021,530	0	3,021,530	3,021,530	0	3,021,530	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,171,059	0	7,171,059	7,171,059	0	7,171,059	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,140,444)	0	(2,140,444)	(2,140,444)	0	(2,140,444)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(17,153,149)	0	(17,153,149)	(6,588,768)	0	(6,588,768)	(10,564,381)	0	(10,564,381)
99 190393 ADFIT-Customer Tax Credit	3,602,161	0	3,602,161	1,383,641	0	1,383,641	2,218,520	0	2,218,520
99 235199 Customer Deposits	(2,776)	0	(2,776)	(2,776)	0	(2,776)	0	0	0
99 254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99 182302 WA Excess Nat Gas Line Extension	2,324,845	0	2,324,845	2,324,845	0	2,324,845	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(488,217)	0	(488,217)	(488,217)	0	(488,217)	0	0	0
C-WKC Working Capital	36,777,489	0	36,777,489	24,584,162	0	24,584,162	12,193,327	0	12,193,327
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	34,226,531	14,596,277	48,822,808	29,945,800	9,951,941	39,897,741	4,280,731	4,644,336	8,925,067
NET RATE BASE	779,306,806	13,454,588	792,761,394	560,194,610	7,411,425	567,606,035	219,112,196	6,043,163	225,155,359

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	4,098,151	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												
Total Electric Production	47,549,526	47,549,526												
Electric Transmission														
ED-AN	20,935,136	20,935,136												
ED-ID	261,189	261,189												
ED-WA	522,448	522,448												
Total Electric Transmission	21,718,773	21,718,773												
Electric Distribution														
ED-AN	86,632	86,632												
ED-ID	20,252,194	20,252,194												
ED-WA	40,268,849	40,268,849												
Total Electric Distribution	60,607,675	60,607,675												
Gas Underground Storage														
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										
Total Gas Underground Storage	901,458		770,638	130,820		770,638	770,638		524,342	524,342		246,296	246,296	
Gas Distribution														
6 GD-AN	56,676		56,676				56,676	56,676		37,917	37,917		18,759	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										
Total Gas Distribution	35,525,857		24,356,312	11,169,545	24,299,636	56,676	24,356,312	17,130,383	37,917	17,168,300	7,169,253	18,759	7,188,012	
General Plant														
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										
Total General Plant	31,974,139	23,214,729	6,497,865	2,261,545	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	
Total Depreciation Expense	198,277,428	153,090,703	31,624,815	13,561,910	25,958,920	5,665,895	31,624,815	18,642,820	3,936,540	22,579,360	7,316,100	1,729,355	9,045,455	

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

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended February 29, 2024
 Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	263,207	263,207												
Total Production/Transmission		1,181,607	1,181,607												
Distribution															
Franchises (302000)	ED-WA	110,398	110,398												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		116,264	116,264												
General Plant - 303000															
7,4	CD-AA	414,833	296,489	81,723	36,621		81,723	81,723		56,991	56,991		24,732	24,732	
9,4	CD-AN	9,729	7,620	2,109			2,109	2,109		1,471	1,471		638	638	
	GD-ID	14,795		14,795			14,795	14,795				14,795		14,795	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	6,607			6,607										
Total General Plant - 303000		470,826	304,109	123,489	43,228		39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	49,424,916	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										
Total Miscellaneous IT Intangible Plant - 3031XX		60,936,258	46,041,408	10,404,880	4,489,970		519,939	9,884,941	10,404,880	519,939	6,893,461	7,413,400	0	2,991,480	2,991,480
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	422,431	422,431												
	GD-OR	0			0										
Total General Plant- 390200, 396200		422,431	422,431	0	0		0	0		0	0		0	0	
Total Amortization Expense		63,127,386	48,065,819	10,528,369	4,533,198		559,596	9,968,773	10,528,369	544,801	6,951,923	7,496,724	14,795	3,016,850	3,031,645

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(82,593,119)	(82,593,119)											
	Steam (ED-ID)	(100,742,261)	(100,742,261)											
	Steam (ED-WA)	(198,954,334)	(198,954,334)											
	Hydro (ED-AN)	(206,389,535)	(206,389,535)											
	Other (ED-AN)	(181,684,491)	(181,684,491)											
	Total Electric Production	(770,363,740)	(770,363,740)											
Electric Transmission														
	ED-AN	(262,116,304)	(262,116,304)											
	ED-ID	(10,900,975)	(10,900,975)											
	ED-WA	(17,322,462)	(17,322,462)											
	Total Electric Transmission	(290,339,741)	(290,339,741)											
Electric Distribution														
	ED-AN	(591,873)	(591,873)											
	ED-ID	(298,539,912)	(298,539,912)											
	ED-WA	(498,679,339)	(498,679,339)											
	Total Electric Distribution	(797,811,124)	(797,811,124)											
Gas Underground Storage														
1	GD-AN	(20,109,089)	(20,109,089)			(20,109,089)	(20,109,089)		(13,682,224)	(13,682,224)		(6,426,865)	(6,426,865)	
	GD-OR	(1,795,940)		(1,795,940)										
	Total Gas Underground Storage	(21,905,029)	(20,109,089)	(1,795,940)		(20,109,089)	(20,109,089)		(13,682,224)	(13,682,224)		(6,426,865)	(6,426,865)	
Gas Distribution														
6	GD-AN	(2,089,751)	(2,089,751)			(2,089,751)	(2,089,751)		(1,398,085)	(1,398,085)		(691,666)	(691,666)	
	GD-ID	(108,997,885)	(108,997,885)		(108,997,885)	(108,997,885)					(108,997,885)		(108,997,885)	
	GD-WA	(204,815,409)	(204,815,409)		(204,815,409)	(204,815,409)	(204,815,409)			(204,815,409)				
	GD-OR	(151,268,576)		(151,268,576)										
	Total Gas Distribution	(467,171,621)	(315,903,045)	(151,268,576)	(313,813,294)	(2,089,751)	(315,903,045)	(204,815,409)	(1,398,085)	(206,213,494)	(108,997,885)	(691,666)	(109,689,551)	
General Plant														
	ED-AN	(36,955,868)	(36,955,868)											
	ED-ID	(13,844,874)	(13,844,874)											
	ED-WA	(27,663,206)	(27,663,206)											
7,4	CD-AA	(97,434,795)	(69,638,597)	(19,194,654)	(8,601,544)	(19,194,654)	(19,194,654)		(13,385,776)	(13,385,776)		(5,808,878)	(5,808,878)	
9,4	CD-AN	(9,137,224)	(7,156,456)	(1,980,768)		(1,980,768)	(1,980,768)		(1,381,328)	(1,381,328)		(599,440)	(599,440)	
9	CD-ID	(4,347,830)	(3,405,307)	(942,523)		(942,523)	(942,523)				(942,523)		(942,523)	
9	CD-WA	(9,113,050)	(7,137,523)	(1,975,527)		(1,975,527)	(1,975,527)	(1,975,527)		(1,975,527)				
8,4	GD-AA	(2,888,197)		(1,987,773)	(900,424)	(1,987,773)	(1,987,773)		(1,386,213)	(1,386,213)		(601,560)	(601,560)	
4	GD-AN	(4,073,489)		(4,073,489)		(4,073,489)	(4,073,489)		(2,840,729)	(2,840,729)		(1,232,760)	(1,232,760)	
	GD-ID	(2,469,180)		(2,469,180)		(2,469,180)	(2,469,180)				(2,469,180)		(2,469,180)	
	GD-WA	(13,864,523)		(13,864,523)		(13,864,523)	(13,864,523)	(13,864,523)		(13,864,523)				
	GD-OR	(5,994,765)		(5,994,765)										
	Total General Plant	(227,787,001)	(165,801,831)	(46,488,437)	(15,496,733)	(19,251,753)	(27,236,684)	(46,488,437)	(15,840,050)	(18,994,046)	(34,834,096)	(3,411,703)	(8,242,638)	(11,654,341)
Total Accumulated Depreciation		(2,575,378,256)	(2,024,316,436)	(382,500,571)	(168,561,249)	(333,065,047)	(49,435,524)	(382,500,571)	(220,655,459)	(34,074,355)	(254,729,814)	(112,409,588)	(15,361,169)	(127,770,757)

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,723,221)	(16,723,221)											
Misc Intangible Plt (303000)	ED-AN	(3,125,837)	(3,125,837)											
Total Production/Transmission		(19,849,058)	(19,849,058)											
Distribution														
Franchises (302000)	ED-WA	(522,061)	(522,061)											
Misc Intangible Plt (303000)	ED-WA	(72,982)	(72,982)											
Total Distribution		(595,043)	(595,043)											
General Plant - 303000														
7,4	CD-AA	(5,519,761)	(3,945,084)	(1,087,393)	(487,284)		(1,087,393)	(1,087,393)	(758,315)	(758,315)		(329,078)	(329,078)	
9,4	CD-AN	(156,764)	(122,781)	(33,983)			(33,983)	(33,983)	(23,699)	(23,699)		(10,284)	(10,284)	
	GD-ID	(177,309)		(177,309)		(177,309)		(177,309)			(177,309)		(177,309)	
	GD-WA	(344,607)		(344,607)		(344,607)		(344,607)	(344,607)		(344,607)		(344,607)	
	GD-OR	(136,709)			(136,709)									
Total General Plant - 303000		(6,335,150)	(4,067,865)	(1,643,292)	(623,993)	(521,916)	(1,121,376)	(1,643,292)	(344,607)	(782,014)	(1,126,621)	(177,309)	(339,362)	(516,671)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(171,631,376)	(122,668,377)	(33,811,381)	(15,151,618)		(33,811,381)	(33,811,381)	(23,579,042)	(23,579,042)		(10,232,339)	(10,232,339)	
9,4	CD-AN	(180,699)	(141,527)	(39,172)			(39,172)	(39,172)	(27,317)	(27,317)		(11,855)	(11,855)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(3,729,288)	(2,920,853)	(808,435)		(808,435)		(808,435)		(808,435)		0	0	
	ED-AN	(17,157,848)	(17,157,848)											
	ED-ID	0	0											
	ED-WA	(3,560,662)	(3,560,662)											
8,4	GD-AA	(280,858)		(193,298)	(87,560)		(262,594)	(262,594)	(183,125)	(183,125)		(79,469)	(79,469)	
4	GD-AN	0		0			0	0	0	0		0	0	
	GD-OR	(95,153)			(95,153)									
Total Miscellaneous IT Intangible Plant - 3031X		(196,635,884)	(146,449,267)	(34,852,286)	(15,334,331)	(808,435)	(34,113,147)	(34,921,582)	(808,435)	(23,789,484)	(24,597,919)	0	(10,323,663)	(10,323,663)
Gas Underground Storage														
1	GD-AN	0		0			0	0	0	0		0	0	
Total Gas Underground Storage		0		0			0	0	0	0		0	0	
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0	0	0		0	0	
9	CD-ID	0	0	0		0	0	0			0		0	
9	CD-WA	0	0	0		0	0	0	0	0			0	
4	ED-AN	(1,652,643)	(1,652,643)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,652,643)	(1,652,643)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(225,067,778)	(172,613,876)	(36,495,578)	(15,958,324)	(1,330,351)	(35,234,523)	(36,564,874)	(1,153,042)	(24,571,498)	(25,724,540)	(177,309)	(10,663,025)	(10,840,334)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	1,071,286
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,051,109	8,516,429	3,394,048	9,140,632	21,051,109	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,458,044	0	0	0	0	0	0	0	0	4,458,044	0	4,458,044
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,340,911	0	0	94,586,696	94,586,696	0	0	26,071,159	26,071,159	0	11,683,056	11,683,056
9	CD-WA / ID / AN	32,441,168	9,655,109	6,427,675	9,325,787	25,408,571	2,672,346	1,779,055	2,581,196	7,032,597	0	0	0
	TOTAL ACCOUNT	215,341,832	18,171,538	9,821,723	113,053,115	141,046,376	27,722,946	1,779,055	28,652,355	58,154,356	4,458,044	11,683,056	16,141,100
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,991,042	1,693,584	7,798	2,289,660	3,991,042	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	59,641,502	0	0	42,626,974	42,626,974	0	0	11,749,376	11,749,376	0	5,265,152	5,265,152
9	CD-WA / ID / AN	1,117,575	667,507	7,739	200,061	875,307	184,753	2,142	55,373	242,268	0	0	0
	TOTAL ACCOUNT	65,166,018	2,361,091	15,537	45,116,695	47,493,323	417,876	2,142	11,922,209	12,342,227	12,109	5,318,359	5,330,468
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,367,277	25,614,246	12,254,369	24,498,662	62,367,277	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,344,135	0	0	0	0	10,206,893	3,313,285	2,823,957	16,344,135	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,579,031	0	0	5,416,885	5,416,885	0	0	1,493,069	1,493,069	0	669,077	669,077
9	CD-WA / ID / AN	7,210,485	1,571,979	779,715	3,295,702	5,647,396	435,093	215,810	912,186	1,563,089	0	0	0
	TOTAL ACCOUNT	98,410,441	27,186,225	13,034,084	33,211,249	73,431,558	10,641,986	3,529,095	5,296,100	19,467,181	4,812,326	699,376	5,511,702

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended February 29, 2024 Ending Balance Basis	Report ID: C-GPL-12E
---------------------------------------------------------------------------------------------------------------------------	--------------------------------

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,076,169	647,496	182,790	3,928,691	4,758,977	179,214	50,593	1,087,385	1,317,192	0	0	0
	TOTAL ACCOUNT	6,796,120	706,362	182,790	4,351,558	5,240,710	401,567	50,593	1,089,852	1,542,012	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,444,839	1,847,546	607,184	6,990,109	9,444,839	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,810,958	0	0	0	0	2,896,024	580,330	334,604	3,810,958	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	1,823,716
7	CD-AA	15,898,242	0	0	11,362,791	11,362,791	0	0	3,131,954	3,131,954	0	1,403,497	1,403,497
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	TOTAL ACCOUNT	38,313,480	1,876,208	1,360,795	19,147,651	22,384,654	2,903,957	788,915	7,712,556	11,405,428	1,296,185	3,227,213	4,523,398
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,232,144	398,866	2,211	2,831,067	3,232,144	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	4,943,253	398,866	2,211	3,727,864	4,128,941	110,331	0	502,134	612,465	18,586	183,261	201,847

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended February 29, 2024 Ending Balance Basis	Report ID: C-GPL-12E
---------------------------------------------------------------------------------------------------------------------------	--------------------------------

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,065,810	12,577,381	7,583,364	4,905,065	25,065,810	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,206,717	0	0	0	0	2,580,162	805,966	820,589	4,206,717	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,211,681	12,831,210	7,904,763	5,778,089	26,514,062	2,650,417	894,923	1,061,791	4,607,131	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,761,413	12,441,921	6,553,062	22,766,430	41,761,413	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,056,413	0	0	0	0	762,565	287,726	6,122	1,056,413	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	116,614,138	0	0	83,346,457	83,346,457	0	0	22,972,985	22,972,985	0	10,294,696	10,294,696
9	CD-WA / ID / AN	17,097,779	10,608,384	274,084	2,508,855	13,391,323	2,936,193	75,861	694,402	3,706,456	0	0	0
	TOTAL ACCOUNT	177,492,273	23,050,305	6,827,146	108,621,742	138,499,193	3,698,758	363,587	23,840,956	27,903,301	719,232	10,370,547	11,089,779
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	833,889	0	0	595,997	595,997	0	0	164,276	164,276	0	73,616	73,616
9	CD-WA / ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	TOTAL ACCOUNT	1,115,838	0	10,423	854,661	865,084	0	990	166,779	167,769	9,092	73,893	82,985
	TOTAL GENERAL PLANT	658,369,642	87,393,035	39,864,194	344,042,435	471,299,664	51,809,560	7,504,082	82,854,368	142,168,010	12,227,217	32,674,751	44,901,968

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
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	549,322
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,808,057	5,227,205	0	24,580,852	29,808,057	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	114,287
7		CD-AA	113,151,714	0	0	80,871,793	80,871,793	0	0	22,290,888	22,290,888	0	9,989,033	9,989,033
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	0
		TOTAL ACCOUNT	144,832,798	5,924,723	0	105,657,262	111,581,985	193,060	0	22,599,822	22,792,882	354,611	10,103,320	10,457,931
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,011,711	0	0	6,011,711	6,011,711	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,137,969	0	0	0	0	0	0	783,196	783,196	0	354,773	354,773
7		CD-AA	37,050,110	0	0	26,480,454	26,480,454	0	0	7,298,872	7,298,872	0	3,270,784	3,270,784
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,199,790	0	0	32,492,165	32,492,165	0	0	8,082,068	8,082,068	0	3,625,557	3,625,557
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	3,749,705	2,936,844	0	0	2,936,844	812,861	0	0	812,861	0	0	0
		TOTAL ACCOUNT	5,612,477	4,716,371	0	59,497	4,775,868	812,861	0	16,399	829,260	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	22,529,953	0	0	16,102,608	16,102,608	0	0	4,438,401	4,438,401	0	1,988,944	1,988,944
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,919,758	0	0	16,492,413	16,492,413	0	0	4,438,401	4,438,401	0	1,988,944	1,988,944
		TOTAL	373,518,939	10,960,810	0	269,967,091	280,927,901	2,028,515	771,517	61,493,199	64,293,231	780,562	27,517,245	28,297,807

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(63,325,168)	(45,259,764)	(12,475,058)	(5,590,346)
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	(6,799,966)	(4,860,072)	(1,339,593)	(600,301)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	<u>(70,922,258)</u>	<u>(50,746,365)</u>	<u>(13,988,089)</u>	<u>(6,187,804)</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:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,752,831	6,752,831	0	0	0	0	6,752,831
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	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(84)	(84)	0	0	0	0	(84)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	143,056,052	64,490,296	0	207,546,348	118,471,890	52,296,969	24,584,162	12,193,327	0
TOTAL		143,056,052	64,490,296	6,752,847	214,299,195	118,471,890	52,296,969	24,584,162	12,193,327	6,752,847

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						