

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended April 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	53,108,904	39,550,873	13,558,031
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>53,108,904</u>	<u>39,550,873</u>	<u>13,558,031</u>
G-APL Gas Net Adjusted Rate Base	<u>785,806,566</u>	<u>563,706,061</u>	<u>222,100,505</u>
RATE OF RETURN	<u>6.759%</u>	<u>7.016%</u>	<u>6.104%</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 April 30, 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	4-01-2024 thru 04-30-2024	284,323 100.000%	184,943 65.047%	99,380 34.953%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2023 thru 04-30-2024	14,808,449 100.000%	10,458,382 70.624%	4,350,067 29.376%
	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	05-01-2023 thru 04-30-2024	285,438,630 100.000%	190,713,922 66.814%	94,724,708 33.186%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Ending Balance Basis

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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input		Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		107,790,190	93,362,819	10,011,637	4,415,734
Direct O & M Accts 901 - 935		22,024,373	17,671,165	2,366,681	1,986,527
Direct O & M Accts 901 - 905 Utility 9 Only		5,750,511	4,121,480	1,629,031	XXXXXX
Adjustments		0			
Total		135,565,074	115,155,464	14,007,349	6,402,261
Percentage		100.000%	84.944%	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		100.000%	52.215%	34.306%	13.479%
Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
Percentage		100.000%	74.528%	16.914%	8.558%
Total Percentages		400.000%	285.887%	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 April 30, 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 April 30, 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	100.000%	67.132%	32.868%	
11	Book Depreciation Percent	05-01-2023 thru 04-30-2024	100.000%	71.600%	28.400%	
12	Net Gas Plant (before ADFIT) Percent	4-01-2024 thru 04-30-2024	100.000%	70.920%	29.080%	
13	G-PLT Net Gas General Plant Percent	4-01-2024 thru 04-30-2024	100.000%	78.058%	21.942%	
14	Net Allocated Schedule M's Percent	05-01-2023 thru 04-30-2024	100.000%	71.458%	28.542%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	242,348,249	0	242,348,249	172,324,975	0	172,324,975	70,023,274	0	70,023,274
99	4812XX	Commercial - Firm & Interruptible	122,460,891	0	122,460,891	89,000,522	0	89,000,522	33,460,369	0	33,460,369
99	4813XX	Industrial-Firm	4,036,780	0	4,036,780	2,541,566	0	2,541,566	1,495,214	0	1,495,214
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	429,513	0	429,513	386,683	0	386,683	42,830	0	42,830
99	499XXX	Unbilled Revenue	(1,246,739)	0	(1,246,739)	(906,963)	0	(906,963)	(339,776)	0	(339,776)
		TOTAL SALES TO ULTIMATE CUSTOMERS	368,028,694	0	368,028,694	263,346,783	0	263,346,783	104,681,911	0	104,681,911
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	54,701,873	0	54,701,873	36,261,721	0	36,261,721	18,440,152	0	18,440,152
4	488000	Miscellaneous Service Revenues	10,511	0	10,511	3,525	0	3,525	6,986	0	6,986
99	4893XX	Transportation Revenues	5,768,926	0	5,768,926	5,073,775	0	5,073,775	695,151	0	695,151
99	493000	Rent from Gas Property	1,050	0	1,050	1,000	0	1,000	50	0	50
99	495010	CCA Allowance Revenue	40,983,862	0	40,983,862	40,983,862	0	40,983,862	0	0	0
99	407310	CCA Allowance Revenue Deferral	(40,983,862)	0	(40,983,862)	(40,983,862)	0	(40,983,862)	0	0	0
4	495XXX	Other Gas Revenues	18,586,842	380,178	18,967,020	13,237,579	265,125	13,502,704	5,349,263	115,053	5,464,316
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	79,069,202	380,178	79,449,380	54,577,600	265,125	54,842,725	24,491,602	115,053	24,606,655
		TOTAL GAS REVENUES	447,097,896	380,178	447,478,074	317,924,383	265,125	318,189,508	129,173,513	115,053	129,288,566
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	244,914,590	0	244,914,590	166,306,059	0	166,306,059	78,608,531	0	78,608,531
99	808XXX	Net Natural Gas Storage Transactions	(3,406,992)	0	(3,406,992)	(2,107,721)	0	(2,107,721)	(1,299,271)	0	(1,299,271)
99	811000	Gas Used for Products Extraction	(427,266)	0	(427,266)	(284,054)	0	(284,054)	(143,212)	0	(143,212)
10	813000	Other Gas Expenses	85,001	1,001,499	1,086,500	85,001	672,326	757,327	0	329,173	329,173
99	813010	Gas Technology Institute (GTI) Expenses	118,290	0	118,290	81,365	0	81,365	36,925	0	36,925
99	813100	CCA Emission Expense	34,136,063	0	34,136,063	34,136,063	0	34,136,063	0	0	0
99	407417	Regulatory Credits-CCA	(34,227,200)	0	(34,227,200)	(34,227,200)	0	(34,227,200)	0	0	0
		TOTAL PRODUCTION EXPENSES	241,192,486	1,001,499	242,193,985	163,989,513	672,326	164,661,839	77,202,973	329,173	77,532,146
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	830,940	830,940	0	565,372	565,372	0	265,568	265,568
1	837000	Other Equipment	0	1,846,573	1,846,573	0	1,256,408	1,256,408	0	590,165	590,165
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,677,513	2,677,513	0	1,821,780	1,821,780	0	855,733	855,733
G-DEPX		Depreciation Expense-Underground Storage	0	774,189	774,189	0	526,758	526,758	0	247,431	247,431
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	285,336	285,336	0	194,143	194,143	0	91,193	91,193
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/	0	1,059,525	1,059,525	0	720,901	720,901	0	338,624	338,624
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,737,038	3,737,038	0	2,542,681	2,542,681	0	1,194,357	1,194,357

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	440,113	1,999,654	2,439,767	367,972	1,412,236	1,780,208	72,141	587,418	659,559
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,174,338	3,021,722	8,196,060	3,457,830	2,134,061	5,591,891	1,716,508	887,661	2,604,169
3	875000	Measuring & Reg Sta Exp-General	143,082	0	143,082	112,171	0	112,171	30,911	0	30,911
3	876000	Measuring & Reg Sta Exp-Industrial	6,646	0	6,646	3,269	0	3,269	3,377	0	3,377
3	877000	Measuring & Reg Sta Exp-City Gate	87,681	0	87,681	58,466	0	58,466	29,215	0	29,215
3	878000	Meter & House Regulator Expenses	454,397	0	454,397	287,118	0	287,118	167,279	0	167,279
3	879000	Customer Installation Expenses	2,352,763	5,202,614	7,555,377	1,531,343	3,674,294	5,205,637	821,420	1,528,320	2,349,740
3	880000	Other Expenses	1,960,738	2,374,564	4,335,302	1,547,052	1,677,012	3,224,064	413,686	697,552	1,111,238
3	881000	Rents	0	(1,179)	(1,179)	0	(833)	(833)	0	(346)	(346)
		MAINTENANCE									
3	885000	Supervision & Engineering	131,999	45	132,044	63,359	32	63,391	68,640	13	68,653
3	887000	Mains	1,199,808	0	1,199,808	960,015	0	960,015	239,793	0	239,793
3	889000	Measuring & Reg Sta Exp-General	244,442	21,344	265,786	172,007	15,074	187,081	72,435	6,270	78,705
3	890000	Measuring & Reg Sta Exp-Industrial	24,385	2,086	26,471	18,999	1,473	20,472	5,386	613	5,999
3	891000	Measuring & Reg Sta Exp-City Gate	146,714	2,662	149,376	70,194	1,880	72,074	76,520	782	77,302
3	892000	Services	1,378,691	0	1,378,691	1,076,200	0	1,076,200	302,491	0	302,491
3	893000	Meters & House Regulators	1,061,426	654,681	1,716,107	731,161	462,362	1,193,523	330,265	192,319	522,584
3	894000	Other Equipment	1,226	233,666	234,892	1,226	165,024	166,250	0	68,642	68,642
		TOTAL DISTRIBUTION OPERATING EXP	14,808,449	13,511,859	28,320,308	10,458,382	9,542,615	20,000,997	4,350,067	3,969,244	8,319,311
G-DEPX		Depreciation Expense-Distribution	24,376,795	55,921	24,432,716	17,254,088	37,363	17,291,451	7,122,707	18,558	7,141,265
G-OTX		Taxes Other Than FIT	25,039,987	0	25,039,987	22,391,055	0	22,391,055	2,648,932	0	2,648,932
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,416,782	55,921	49,472,703	39,645,143	37,363	39,682,506	9,771,639	18,558	9,790,197
		TOTAL DISTRIBUTION EXPENSES	64,225,231	13,567,780	77,793,011	50,103,525	9,579,978	59,683,503	14,121,706	3,987,802	18,109,508

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	87,025	87,025	0	56,607	56,607	0	30,418	30,418
2	902000	Meter Reading Expenses	345,481	77,143	422,624	239,555	50,179	289,734	105,926	26,964	132,890
2	903XXX	Customer Records & Collection Expenses	594,474	5,065,768	5,660,242	345,904	3,295,130	3,641,034	248,570	1,770,638	2,019,208
2	904000	Uncollectible Accounts	1,109,957	56,092	1,166,049	786,361	36,486	822,847	323,596	19,606	343,202
2	905000	Misc Customer Accounts	0	220,330	220,330	0	143,318	143,318	0	77,012	77,012
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,049,912	5,506,358	7,556,270	1,371,820	3,581,720	4,953,540	678,092	1,924,638	2,602,730
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	19,986,801	91,022	20,077,823	16,005,033	59,207	16,064,240	3,981,768	31,815	4,013,583
2	909000	Advertising	46,696	493,948	540,644	34,145	321,298	355,443	12,551	172,650	185,201
2	910000	Misc Customer Service & Info Exp	0	65,606	65,606	0	42,675	42,675	0	22,931	22,931
		TOTAL CUSTOMER SERVICE & INFO EXP	20,033,497	650,576	20,684,073	16,039,178	423,180	16,462,358	3,994,319	227,396	4,221,715
		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	(23)	(23)	0	(15)	(15)	0	(8)	(8)
		TOTAL SALES EXPENSES	0	(23)	(23)	0	(15)	(15)	0	(8)	(8)
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	516,328	8,505,360	9,021,688	258,373	5,931,383	6,189,756	257,955	2,573,977	2,831,932
4	921000	Office Supplies & Expenses	132	1,109,053	1,109,185	132	773,420	773,552	0	335,633	335,633
4	922000	Admin. Expenses Transferred - Credit	0	(19,255)	(19,255)	0	(13,428)	(13,428)	0	(5,827)	(5,827)
4	923000	Outside Services Employed	620,034	3,720,630	4,340,664	526,377	2,594,656	3,121,033	93,657	1,125,974	1,219,631
4	924000	Property Insurance Premium	0	687,279	687,279	0	479,288	479,288	0	207,991	207,991
4	925XXX	Injuries and Damages	21,455	2,056,008	2,077,463	16,586	1,433,798	1,450,384	4,869	622,210	627,079
4	926XXX	Employee Pensions and Benefits	1,949,438	5,896,240	7,845,678	1,448,911	4,111,861	5,560,772	500,527	1,784,379	2,284,906
4	928000	Regulatory Commission Expenses	1,311,603	237,541	1,549,144	1,082,549	165,654	1,248,203	229,054	71,887	300,941
4	930000	Miscellaneous General Expenses	34,431	1,742,398	1,776,829	25,828	1,215,096	1,240,924	8,603	527,302	535,905
4	931000	Rents	0	155,239	155,239	0	108,259	108,259	0	46,980	46,980
4	935000	Maintenance of General Plant	633,689	3,278,671	3,912,360	535,881	2,286,447	2,822,328	97,808	992,224	1,090,032
		TOTAL ADMIN & GEN OPERATING EXP	5,087,110	27,369,164	32,456,274	3,894,637	19,086,434	22,981,071	1,192,473	8,282,730	9,475,203

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,644,431	4,769,622	6,414,053	1,496,175	3,326,191	4,822,366	148,256	1,443,431	1,591,687
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 - 303000	408,380	10,074,327	10,482,707	408,380	7,025,533	7,433,913	0	3,048,794	3,048,794
G-AMTX	Amortization Expense-General Plant - 390200, 390200	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 Extens	1,550,390	0	1,550,390	1,550,390	0	1,550,390	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 Amorti	318,056	0	318,056	318,056	0	318,056	0	0	0
99	407311 Regulatory Debit - AFUDC Amortization	44,830	235,430	280,260	32,853	166,967	199,820	11,977	68,463	80,440
99	407314 Regulatory Debit - FISERVE Amortization	158,334	0	158,334	0	0	0	158,334	0	158,334
99	407317 Regulatory Debit - CCA WA Gas Amortization	3,462,593	0	3,462,593	3,462,593	0	3,462,593	0	0	0
99	407319 AFUDC Equity DFIT Deferral	19,973	0	19,973	0	0	0	19,973	0	19,973
99	407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99	407337 Regulatory Debit - Depreciation Deferral	355,529	0	355,529	228,733	0	228,733	126,796	0	126,796
99	407347 COVID-19 Deferred Costs	(16,523)	0	(16,523)	0	0	0	(16,523)	0	(16,523)
99	407357 AMORT OF INTERVENOR FUND DEFER	31,701	0	31,701	31,701	0	31,701	0	0	0
99	407359 Insurance Balance Acct O&M - Amort	(6,266)	0	(6,266)	(6,266)	0	(6,266)	0	0	0
99	407381 Voluntary RNG Revenue Offset	41,276	0	41,276	35,062	0	35,062	6,214	0	6,214
99	407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413 Reg Credits - Williams Outage	(9,308,692)	0	(9,308,692)	(6,599,956)	0	(6,599,956)	(2,708,736)	0	(2,708,736)
99	407416 Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99	407419 Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99	407426 Reg Credits - CCA WA Gas Amortization	(1,251,575)	0	(1,251,575)	(1,251,575)	0	(1,251,575)	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	(606,480)	0	(606,480)	(606,480)	0	(606,480)	0	0	0
99	407447 Regulatory Deferral - COVID-19	(467,273)	0	(467,273)	(463,672)	0	(463,672)	(3,601)	0	(3,601)
99	407452 Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407454 Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459 Insurance Balancing	(150,997)	0	(150,997)	(103,281)	0	(103,281)	(47,716)	0	(47,716)
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	651,336	1,133,099	1,784,435	477,760	790,189	1,267,949	173,576	342,910	516,486
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,543,148)	16,296,310	13,753,162	(339,029)	11,367,342	11,028,313	(2,204,119)	4,928,968	2,724,849
	TOTAL ADMIN & GENERAL EXPENSES	2,543,962	43,665,474	46,209,436	3,555,608	30,453,776	34,009,384	(1,011,646)	13,211,698	12,200,052
	TOTAL EXPENSES BEFORE FIT	330,045,088	68,128,702	398,173,790	235,059,644	47,253,646	282,313,290	94,985,444	20,875,056	115,860,500
	NET OPERATING INCOME (LOSS) BEFORE FIT			49,304,284			35,876,218			13,428,066
G-FIT	FEDERAL INCOME TAX			24,337,645			19,605,370			4,732,275
G-FIT	DEFERRED FEDERAL INCOME TAX			(28,142,265)			(23,280,025)			(4,862,240)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			53,108,904			39,550,873			13,558,031

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.047%	34.953%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.624%	29.376%
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 April 30, 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	56,828	375,961	432,789	56,828	262,184	319,012	0	113,777	113,777
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,731,016	0	3,731,016	1,893,984	0	1,893,984
4	495100	Entitlement Penalties	76,259	4,218	80,477	61,278	2,942	64,220	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	12,502,871	0	12,502,871	10,387,206	0	10,387,206	2,115,665	0	2,115,665
4	495329	Amortization Res Decoupling Deferral	(153,361)	0	(153,361)	(938,804)	0	(938,804)	785,443	0	785,443
4	495338	Non-Res Decoupling Deferred Rev	2,633,448	0	2,633,448	2,180,709	0	2,180,709	452,739	0	452,739
4	495339	Amortization Non-Res Decoupling	(2,154,202)	0	(2,154,202)	(2,240,653)	0	(2,240,653)	86,451	0	86,451
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	18,586,843	380,179	18,967,022	13,237,580	265,126	13,502,706	5,349,263	115,053	5,464,316

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 April 30, 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	102,755,759	0	102,755,759	68,286,885	0	68,286,885	34,468,874	0	34,468,874
1	804001	Pipeline Demand Costs	28,231,638	0	28,231,638	19,265,087	0	19,265,087	8,966,551	0	8,966,551
1	804002	Transport Variable Charges	358,658	0	358,658	244,596	0	244,596	114,062	0	114,062
6	804010	Gas Costs - Fixed Hedge	(37,392)	0	(37,392)	(25,558)	0	(25,558)	(11,834)	0	(11,834)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	538,159	0	538,159	388,164	0	388,164	149,995	0	149,995
6	804018	Merchandise Processing Fee	151,722	0	151,722	100,619	0	100,619	51,103	0	51,103
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	29,892,208	0	29,892,208	20,005,393	0	20,005,393	9,886,815	0	9,886,815
6	804700	Gas Costs - Offsystem Bookout	24,536	0	24,536	16,242	0	16,242	8,294	0	8,294
6	804711	Gas Costs - Offsystem Bookout Offset	(24,536)	0	(24,536)	(16,242)	0	(16,242)	(8,294)	0	(8,294)
6	804730	Gas Costs - Intracompany LDC Gas	5,520,978	0	5,520,978	3,655,414	0	3,655,414	1,865,564	0	1,865,564
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	71,285,630	0	71,285,630	50,395,591	0	50,395,591	20,890,039	0	20,890,039
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	6,217,230	0	6,217,230	3,989,868	0	3,989,868	2,227,362	0	2,227,362
		TOTAL PURCHASED GAS COSTS	244,914,590	0	244,914,590	166,306,059	0	166,306,059	78,608,531	0	78,608,531

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.814%	33.186%
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 April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	138,482	91,022	229,504	80,133	59,207	139,340	58,349	31,815	90,164
99	908600	Public Purpose Tariff Rider Expense Offset	19,796,387	0	19,796,387	15,851,905	0	15,851,905	3,944,482	0	3,944,482
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	26,801	0	26,801	47,864	0	47,864	(21,063)	0	(21,063)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			19,986,801	91,022	20,077,823	16,005,033	59,207	16,064,240	3,981,768	31,815	4,013,583

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.047%	34.953%
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 April 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.52%	55.52%
2	Cost of Debt		5.228%	5.235%
	Total Cost of Debt		2.903%	2.906%
	Total Weighted Cost		2.903%	2.906%
G-APL	Net Rate Base	785,806,566	563,706,061	222,100,505
	Interest Deduction for FIT Calculation	22,818,628	16,364,387	6,454,241
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 April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	447,478,074	318,189,508	129,288,566
G-OPS	Operating & Maintenance Expense	333,888,400	230,881,570	103,006,830
G-OPS	Book Deprec/Amort and Reg Amortizations	37,175,632	27,578,573	9,597,059
G-OTX	Taxes Other than FIT	27,109,758	23,853,147	3,256,611
	Net Operating Income Before FIT	49,304,284	35,876,218	13,428,066
G-INT	Less: Interest Expense	22,818,628	16,364,387	6,454,241
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	89,412,609	73,847,072	15,565,537
	Taxable Net Operating Income	115,893,546	93,358,903	22,534,643
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	24,337,645	19,605,370	4,732,275
G-DTE	Deferred FIT	(20,578,055)	(16,776,642)	(3,801,413)
G-DTE	Customer Tax Credit Amortization	(7,564,210)	(6,503,383)	(1,060,827)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(3,804,620)	(3,674,655)	(129,965)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12E
For Twelve Months Ended April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,469,263	15,757,890	42,227,153	19,183,506	10,974,307	30,157,813	7,285,757	4,783,583	12,069,340
12	997001	Contributions In Aid of Construction	0	1,527,710	1,527,710	0	1,083,452	1,083,452	0	444,258	444,258
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(396,726)	(396,726)	0	(281,358)	(281,358)	0	(115,368)	(115,368)
99	997010	Deferred Gas Credit and Refunds	77,502,861	0	77,502,861	54,385,460	0	54,385,460	23,117,401	0	23,117,401
12	997016	Redemption Expense Amortization	0	22,927	22,927	0	16,260	16,260	0	6,667	6,667
99	997018	DSM Tariff Rider	546,917	0	546,917	(1,340,764)	0	(1,340,764)	1,887,681	0	1,887,681
12	997020	FAS87 Current Pension Accrual	0	(408,298)	(408,298)	0	(289,565)	(289,565)	0	(118,733)	(118,733)
12	997027	Customer Uncollectibles	205,832	(897,788)	(691,956)	(50,858)	(636,711)	(687,569)	256,690	(261,077)	(4,387)
99	997031	Decoupling Mechanism	(12,828,754)	0	(12,828,754)	(9,388,457)	0	(9,388,457)	(3,440,297)	0	(3,440,297)
12	997032	Interest Rate Swaps	0	2,106,610	2,106,610	0	1,494,008	1,494,008	0	612,602	612,602
12	997035	Leases	0	(6,342)	(6,342)	0	(4,423)	(4,423)	0	(1,919)	(1,919)
12	997048	AFUDC	0	(180,457)	(180,457)	0	(127,980)	(127,980)	0	(52,477)	(52,477)
12	997049	Tax Depreciation	0	(40,793,506)	(40,793,506)	0	(28,930,754)	(28,930,754)	0	(11,862,752)	(11,862,752)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	1,265,479	0	1,265,479	1,286,542	0	1,286,542	(21,063)	0	(21,063)
12	997080	Book Transportation Depreciation	0	4,270,035	4,270,035	0	3,028,309	3,028,309	0	1,241,726	1,241,726
12	997081	Deferred Compensation	0	(30,860)	(30,860)	0	(21,886)	(21,886)	0	(8,974)	(8,974)
4	997082	Meal Disallowances	0	201,874	201,874	0	140,781	140,781	0	61,093	61,093
12	997083	Paid Time Off	0	266,444	266,444	0	188,962	188,962	0	77,482	77,482
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	(3,275,845)	(3,275,845)	0	(2,323,229)	(2,323,229)	0	(952,616)	(952,616)
99	997105	WA Nat Gas Line Extension	1,550,390	0	1,550,390	1,550,390	0	1,550,390	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	80,072	238,406	0	56,787	56,787	158,334	23,285	181,619
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,874)	(21,874)	0	(8,969)	(8,969)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,547	27,547	0	11,295	11,295
12	997115	AFUDC Equity DFIR Deferral	19,973	0	19,973	0	0	0	19,973	0	19,973
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	809,841	809,841	0	574,339	574,339	0	235,502	235,502
12	997120	Transportation Tax Disallowance	0	35,840	35,840	0	25,418	25,418	0	10,422	10,422
12	997122	Regulatory Fees	(606,480)	0	(606,480)	(606,480)	0	(606,480)	0	0	0
12	997125	COVID-19	(648,087)	0	(648,087)	(463,672)	0	(463,672)	(184,415)	0	(184,415)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,449)	(53,449)	0	(21,916)	(21,916)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,919,703)	(12,919,703)	0	(9,162,653)	(9,162,653)	0	(3,757,050)	(3,757,050)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,326,120)	(4,326,120)	0	(1,773,880)	(1,773,880)
12	997138	Intervenor Funding	30,929	0	30,929	30,929	0	30,929	0	0	0
12	997139	Pension Settlement	0	133,362	133,362	0	94,580	94,580	0	38,782	38,782
99	997140	Insurance Balancing	(157,005)	0	(157,005)	(109,289)	0	(109,289)	(47,716)	0	(47,716)
99	997141	CCA	41,832,145	0	41,832,145	41,832,145	0	41,832,145	0	0	0
99	997143	Depreciation Rate Deferral	268,065	0	268,065	228,733	0	228,733	39,332	0	39,332
99	997144	Williams Pipeline Outage	(9,308,692)	0	(9,308,692)	(6,599,956)	0	(6,599,956)	(2,708,736)	0	(2,708,736)
12	997145	Sec 174 Research Costs	0	2,034,490	2,034,490	0	1,442,860	1,442,860	0	591,630	591,630
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			127,242,405	(37,829,796)	89,412,609	100,879,464	(27,032,392)	73,847,072	26,362,941	(10,797,404)	15,565,537

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.047%	34.953%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.814%	33.186%
G-ALL	11	Book Depreciation	100.000%	71.600%	28.400%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.920%	29.080%
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 April 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	866,461	614,494	251,967
99	410100	Deferred Federal Income Tax Exp	(2,341,855)	(1,474,619)	(867,236)
		SUBTOTAL	(1,475,394)	(860,125)	(615,269)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,140,867)	(2,227,503)	(913,364)
99	411100	Deferred Federal Income Tax Exp	(18,849,103)	(15,710,130)	(3,138,973)
		SUBTOTAL	(21,989,970)	(17,937,633)	(4,052,337)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,887,309	2,021,116	866,193
		SUBTOTAL	2,887,309	2,021,116	866,193
		Total Deferred Federal Income Tax Expense	(20,578,055)	(16,776,642)	(3,801,413)
99	411193	Customer Tax Credit Amortization	(7,564,210)	(6,503,383)	(1,060,827)
		SUBTOTAL	(7,564,210)	(6,503,383)	(1,060,827)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.920%	29.080%
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 April 30, 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	285,336	285,336	0	194,143	194,143	0	91,193	91,193
		TOTAL UNDERGROUND STORAGE TAX	0	285,336	285,336	0	194,143	194,143	0	91,193	91,193
		DISTRIBUTION									
99	408110	State Excise Tax	10,286,864	0	10,286,864	10,286,864	0	10,286,864	0	0	0
99	408120	Municipal Occupation & License Tax	10,917,943	0	10,917,943	9,125,399	0	9,125,399	1,792,544	0	1,792,544
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	3,839,854	0	3,839,854	2,978,765	0	2,978,765	861,089	0	861,089
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	25,039,987	0	25,039,987	22,391,055	0	22,391,055	2,648,932	0	2,648,932
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	651,336	1,133,099	1,784,435	477,760	790,189	1,267,949	173,576	342,910	516,486
		TOTAL A&G TAX	651,336	1,133,099	1,784,435	477,760	790,189	1,267,949	173,576	342,910	516,486
		TOTAL TAXES OTHER THAN FIT	25,691,323	1,418,435	27,109,758	22,868,815	984,332	23,853,147	2,822,508	434,103	3,256,611

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended April 30, 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)	739,956	60,666,049	61,406,005	739,956	42,306,682	43,046,638	0	18,359,367	18,359,367
		TOTAL INTANGIBLE PLANT	2,534,067	61,933,948	64,468,015	1,762,550	43,190,877	44,953,427	771,517	18,743,071	19,514,588
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,300,304	3,300,304	0	2,245,527	2,245,527	0	1,054,777	1,054,777
1	352XXX	Wells	0	23,921,458	23,921,458	0	16,276,160	16,276,160	0	7,645,298	7,645,298
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	15,816,086	15,816,086	0	10,761,265	10,761,265	0	5,054,821	5,054,821
1	355000	Measuring & Regulating Equipment	0	2,424,687	2,424,687	0	1,649,757	1,649,757	0	774,930	774,930
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,438,560	3,438,560	0	2,339,596	2,339,596	0	1,098,964	1,098,964
		TOTAL UNDERGROUND STORAGE PLANT	0	53,014,292	53,014,292	0	36,088,402	36,088,402	0	16,925,890	16,925,890
		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	716,779	0	716,779	529,377	0	529,377	187,402	0	187,402
6	375000	Structures & Improvements	1,671,511	0	1,671,511	996,801	0	996,801	674,710	0	674,710
6	376000	Mains	510,003,793	2,518,938	512,522,731	350,656,020	1,683,003	352,339,023	159,347,773	835,935	160,183,708
6	378000	Measuring & Reg Station Equip-General	7,694,251	0	7,694,251	4,914,601	0	4,914,601	2,779,650	0	2,779,650
6	379000	Measuring & Reg Station Equip-City Gate	7,039,067	0	7,039,067	1,997,514	0	1,997,514	5,041,553	0	5,041,553
6	380000	Services	361,244,236	0	361,244,236	245,774,187	0	245,774,187	115,470,049	0	115,470,049
6	381XXX	Meters	132,259,360	0	132,259,360	95,536,538	0	95,536,538	36,722,822	0	36,722,822
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	4,292,475	0	4,292,475	3,234,250	0	3,234,250	1,058,225	0	1,058,225
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,025,010,067	2,518,938	1,027,529,005	703,703,213	1,683,003	705,386,216	321,306,854	835,935	322,142,789
		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	29,502,247	28,660,391	58,162,638	27,723,192	19,986,897	47,710,089	1,779,055	8,673,494	10,452,549
4	391XXX	Office Furniture & Equipment	420,017	11,994,727	12,414,744	417,875	8,364,763	8,782,638	2,142	3,629,964	3,632,106
4	392XXX	Transportation Equipment	14,221,158	5,287,341	19,508,499	10,694,506	3,687,233	14,381,739	3,526,652	1,600,108	5,126,760
4	393000	Stores Equipment	453,783	1,093,141	1,546,924	402,509	762,324	1,164,833	51,274	330,817	382,091
4	394000	Tools, Shop & Garage Equipment	3,741,829	7,726,493	11,468,322	2,947,128	5,388,224	8,335,352	794,701	2,338,269	3,132,970
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	3,947,447	1,061,792	5,009,239	2,943,424	740,462	3,683,886	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,014,210	24,810,622	28,824,832	3,707,177	17,302,183	21,009,360	307,033	7,508,439	7,815,472
4	398000	Miscellaneous Equipment	990	168,799	169,789	0	117,715	117,715	990	51,084	52,074
		TOTAL GENERAL PLANT	59,768,515	83,915,077	143,683,592	52,207,863	58,519,857	110,727,720	7,560,652	25,395,220	32,955,872

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended April 30, 2024		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,087,312,649	201,382,255	1,288,694,904	757,673,626	139,482,139	897,155,765	329,639,023	61,900,116	391,539,139
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,240,519)	(20,240,519)	0	(13,771,649)	(13,771,649)	0	(6,468,870)	(6,468,870)
G-ADEP		Distribution Plant	(317,135,434)	(2,098,567)	(319,234,001)	(207,150,183)	(1,402,137)	(208,552,320)	(109,985,251)	(696,430)	(110,681,681)
G-ADEP		General Plant	(19,373,881)	(27,845,480)	(47,219,361)	(16,011,249)	(19,418,602)	(35,429,851)	(3,362,632)	(8,426,878)	(11,789,510)
		TOTAL ACCUMULATED DEPRECIATION	(336,509,315)	(50,184,566)	(386,693,881)	(223,161,432)	(34,592,388)	(257,753,820)	(113,347,883)	(15,592,178)	(128,940,061)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(528,526)	(1,135,349)	(1,663,875)	(348,751)	(791,758)	(1,140,509)	(179,775)	(343,591)	(523,366)
G-AAMT		Misc IT Intangible Plant - 3031XX	(566,266)	(35,567,771)	(36,134,037)	(566,266)	(24,803,896)	(25,370,162)	0	(10,763,875)	(10,763,875)
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	(1,094,792)	(36,703,120)	(37,797,912)	(915,017)	(25,595,654)	(26,510,671)	(179,775)	(11,107,466)	(11,287,241)
		TOTAL ACCUMULATED DEPR/AMORT	(337,604,107)	(86,887,686)	(424,491,793)	(224,076,449)	(60,188,042)	(284,264,491)	(113,527,658)	(26,699,644)	(140,227,302)
		NET GAS UTILITY PLANT before DFIT	749,708,542	114,494,569	864,203,111	533,597,177	79,294,097	612,891,274	216,111,365	35,200,472	251,311,837
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,537,827)	(101,537,827)	0	(72,010,627)	(72,010,627)	0	(29,527,200)	(29,527,200)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,478,435)	(12,478,435)	0	(8,704,213)	(8,704,213)	0	(3,774,222)	(3,774,222)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,380,700)	(1,380,700)	0	(962,859)	(962,859)	0	(417,841)	(417,841)
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	(257,046)	(257,046)	0	(182,297)	(182,297)	0	(74,749)	(74,749)
		TOTAL ACCUMULATED DFIT	0	(115,647,664)	(115,647,664)	0	(81,855,572)	(81,855,572)	0	(33,792,092)	(33,792,092)
		NET GAS UTILITY PLANT	749,708,542	(1,153,095)	748,555,447	533,597,177	(2,561,475)	531,035,702	216,111,365	1,408,380	217,519,745

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%	66.814%	33.186%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.920%	29.080%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended April 30, 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	749,708,542	(1,153,095)	748,555,447	533,597,177	(2,561,475)	531,035,702	216,111,365	1,408,380	217,519,745
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	1,340,390	2,103,530	3,443,920	817,319	1,466,939	2,284,258	523,071	636,591	1,159,662
4 182318 Accumulated Amortization - AFUDC	(222,256)	(984,070)	(1,206,326)	(130,575)	(686,293)	(816,868)	(91,681)	(297,777)	(389,458)
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	7,456,908	7,456,908	0	5,073,680	5,073,680	0	2,383,228	2,383,228
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:	2,968,520	0	2,968,520	2,968,520	0	2,968,520	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,045,251	0	7,045,251	7,045,251	0	7,045,251	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,102,892)	0	(2,102,892)	(2,102,892)	0	(2,102,892)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(15,820,416)	0	(15,820,416)	(5,447,143)	0	(5,447,143)	(10,373,273)	0	(10,373,273)
99 190393 ADFIT-Customer Tax Credit	3,322,287	0	3,322,287	1,143,900	0	1,143,900	2,178,387	0	2,178,387
99 235199 Customer Deposits	(1,913)	0	(1,913)	(1,913)	0	(1,913)	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	2,066,447	0	2,066,447	2,066,447	0	2,066,447	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(433,954)	0	(433,954)	(433,954)	0	(433,954)	0	0	0
C-WKC Working Capital	24,694,060	0	24,694,060	16,930,175	0	16,930,175	7,763,885	0	7,763,885
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	22,855,524	14,395,595	37,251,119	22,855,135	9,815,224	32,670,359	389	4,580,371	4,580,760
NET RATE BASE	772,564,066	13,242,500	785,806,566	556,452,312	7,253,749	563,706,061	216,111,754	5,988,751	222,100,505

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 April 30, 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)	3,955,625	3,955,625												
Steam (ED-ID)	4,468,334	4,468,334												
Steam (ED-WA)	11,415,323	11,415,323												
Hydro (ED-AN)	16,913,669	16,913,669												
Other (ED-AN)	10,729,401	10,729,401												
Total Electric Production	47,482,352	47,482,352												
Electric Transmission														
ED-AN	21,576,531	21,576,531												
ED-ID	248,636	248,636												
ED-WA	522,824	522,824												
Total Electric Transmission	22,347,991	22,347,991												
Electric Distribution														
ED-AN	86,568	86,568												
ED-ID	19,917,055	19,917,055												
ED-WA	40,682,222	40,682,222												
Total Electric Distribution	60,685,845	60,685,845												
Gas Underground Storage														
1 GD-AN	774,189		774,189			774,189	774,189		526,758	526,758		247,431	247,431	
GD-OR	131,888			131,888										
Total Gas Underground Storage	906,077		774,189	131,888		774,189	774,189		526,758	526,758		247,431	247,431	
Gas Distribution														
6 GD-AN	55,921		55,921				55,921	55,921		37,363	37,363		18,558	18,558
GD-ID	7,122,707		7,122,707		7,122,707	7,122,707	7,122,707				7,122,707		7,122,707	
GD-WA	17,254,088		17,254,088		17,254,088	17,254,088	17,254,088	17,254,088						
GD-OR	11,314,605			11,314,605										
Total Gas Distribution	35,747,321		24,432,716	11,314,605		24,376,795	55,921	24,432,716	17,254,088	37,363	17,291,451	7,122,707	18,558	7,141,265
General Plant														
ED-AN	2,757,111	2,757,111												
ED-ID	560,637	560,637												
ED-WA	1,504,211	1,504,211												
7,4 CD-AA	21,935,244	15,677,558	4,321,243	1,936,443		4,321,243	4,321,243		3,013,505	3,013,505		1,307,738	1,307,738	
9,4 CD-AN	858,723	672,569	186,154			186,154	186,154		129,818	129,818		56,336	56,336	
9 CD-ID	458,022	358,732	99,290		99,290	99,290	99,290				99,290		99,290	
9 CD-WA	1,765,298	1,382,617	382,681		382,681	382,681	382,681	382,681						
8,4 GD-AA	346,761		238,655	108,106		238,655	238,655		166,431	166,431		72,224	72,224	
4 GD-AN	23,570		23,570			23,570	23,570		16,437	16,437		7,133	7,133	
GD-ID	48,966		48,966		48,966	48,966	48,966				48,966		48,966	
GD-WA	1,113,494		1,113,494		1,113,494	1,113,494	1,113,494	1,113,494						
GD-OR	179,858			179,858										
Total General Plant	31,551,895	22,913,435	6,414,053	2,224,407		1,644,431	4,769,622	6,414,053	1,496,175	3,326,191	4,822,366	148,256	1,443,431	1,591,687
Total Depreciation Expense	198,721,481	153,429,623	31,620,958	13,670,900		26,021,226	5,599,732	31,620,958	18,750,263	3,890,312	22,640,575	7,270,963	1,709,420	8,980,383

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				66.814%	33.186%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended April 30, 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	110,956	110,956												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		116,822	116,822												
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	50,271,908	35,930,338	9,903,566	4,438,004		9,903,566	9,903,566		6,906,450	6,906,450		2,997,116	2,997,116	
9,4	CD-AN	94,654	74,135	20,519			20,519	20,519		14,309	14,309		6,210	6,210	
9,4	CD-ID	0	0	0			0	0				0		0	
9,4	CD-WA	1,883,846	1,475,466	408,380			408,380	408,380	408,380		408,380			0	
	ED-AN	7,651,146	7,651,146												
	ED-ID	0	0												
	ED-WA	1,316,706	1,316,706												
8,4	GD-AA	218,299		150,242	68,057		150,242	150,242		104,774	104,774		45,468	45,468	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	71,659			71,659										
Total Miscellaneous IT Intangible Plant - 3031XX		61,508,218	46,447,791	10,482,707	4,577,720		408,380	10,074,327	10,482,707	408,380	7,025,533	7,433,913	0	3,048,794	3,048,794
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		63,699,904	48,472,760	10,606,196	4,620,948		448,037	10,158,159	10,606,196	433,242	7,083,995	7,517,237	14,795	3,074,164	3,088,959

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 April 30, 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)	(78,686,492)	(78,686,492)											
	Steam (ED-ID)	(101,519,864)	(101,519,864)											
	Steam (ED-WA)	(200,961,881)	(200,961,881)											
	Hydro (ED-AN)	(209,032,309)	(209,032,309)											
	Other (ED-AN)	(183,307,250)	(183,307,250)											
	Total Electric Production	(773,507,796)	(773,507,796)											
Electric Transmission														
	ED-AN	(261,471,580)	(261,471,580)											
	ED-ID	(10,934,530)	(10,934,530)											
	ED-WA	(17,409,825)	(17,409,825)											
	Total Electric Transmission	(289,815,935)	(289,815,935)											
Electric Distribution														
	ED-AN	(602,346)	(602,346)											
	ED-ID	(301,221,485)	(301,221,485)											
	ED-WA	(504,128,049)	(504,128,049)											
	Total Electric Distribution	(805,951,880)	(805,951,880)											
Gas Underground Storage														
1	GD-AN	(20,240,519)	(20,240,519)			(20,240,519)	(20,240,519)		(13,771,649)	(13,771,649)		(6,468,870)	(6,468,870)	
	GD-OR	(1,818,660)		(1,818,660)										
	Total Gas Underground Storage	(22,059,179)	(20,240,519)	(1,818,660)		(20,240,519)	(20,240,519)		(13,771,649)	(13,771,649)		(6,468,870)	(6,468,870)	
Gas Distribution														
6	GD-AN	(2,098,567)	(2,098,567)			(2,098,567)	(2,098,567)		(1,402,137)	(1,402,137)		(696,430)	(696,430)	
	GD-ID	(109,985,251)	(109,985,251)		(109,985,251)	(109,985,251)					(109,985,251)		(109,985,251)	
	GD-WA	(207,150,183)	(207,150,183)		(207,150,183)	(207,150,183)	(207,150,183)			(207,150,183)				
	GD-OR	(152,655,191)		(152,655,191)										
	Total Gas Distribution	(471,889,192)	(319,234,001)	(152,655,191)	(317,135,434)	(2,098,567)	(319,234,001)	(207,150,183)	(1,402,137)	(208,552,320)	(109,985,251)	(696,430)	(110,681,681)	
General Plant														
	ED-AN	(36,848,804)	(36,848,804)											
	ED-ID	(13,965,403)	(13,965,403)											
	ED-WA	(27,473,730)	(27,473,730)											
7,4	CD-AA	(100,622,608)	(71,916,990)	(19,822,654)	(8,882,964)	(19,822,654)	(19,822,654)		(13,823,724)	(13,823,724)		(5,998,930)	(5,998,930)	
9,4	CD-AN	(9,007,192)	(7,054,613)	(1,952,579)		(1,952,579)	(1,952,579)		(1,361,670)	(1,361,670)		(590,909)	(590,909)	
9	CD-ID	(4,152,851)	(3,252,596)	(900,255)		(900,255)	(900,255)				(900,255)		(900,255)	
9	CD-WA	(9,238,544)	(7,235,812)	(2,002,732)		(2,002,732)	(2,002,732)	(2,002,732)		(2,002,732)				
8,4	GD-AA	(2,846,454)		(1,959,043)	(887,411)	(1,959,043)	(1,959,043)		(1,366,178)	(1,366,178)		(592,865)	(592,865)	
4	GD-AN	(4,111,204)		(4,111,204)		(4,111,204)	(4,111,204)		(2,867,030)	(2,867,030)		(1,244,174)	(1,244,174)	
	GD-ID	(2,462,377)		(2,462,377)		(2,462,377)	(2,462,377)				(2,462,377)		(2,462,377)	
	GD-WA	(14,008,517)		(14,008,517)		(14,008,517)	(14,008,517)	(14,008,517)		(14,008,517)				
	GD-OR	(6,054,927)		(6,054,927)										
	Total General Plant	(230,792,611)	(167,747,948)	(47,219,361)	(15,825,302)	(19,373,881)	(27,845,480)	(47,219,361)	(16,011,249)	(19,418,602)	(35,429,851)	(3,362,632)	(8,426,878)	(11,789,510)
Total Accumulated Depreciation		(2,594,016,593)	(2,037,023,559)	(386,693,881)	(170,299,153)	(336,509,315)	(50,184,566)	(386,693,881)	(223,161,432)	(34,592,388)	(257,753,820)	(113,347,883)	(15,592,178)	(128,940,061)

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	66.814%	33.186%					

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended April 30, 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	(16,876,287)	(16,876,287)											
Misc Intangible Plt (303000)	ED-AN	(3,169,705)	(3,169,705)											
Total Production/Transmission		(20,045,992)	(20,045,992)											
Distribution														
Franchises (302000)	ED-WA	(540,912)	(540,912)											
Misc Intangible Plt (303000)	ED-WA	(73,959)	(73,959)											
Total Distribution		(614,871)	(614,871)											
General Plant - 303000														
7,4	CD-AA	(5,588,900)	(3,994,498)	(1,101,014)	(493,388)		(1,101,014)	(1,101,014)		(767,814)	(767,814)		(333,200)	(333,200)
9,4	CD-AN	(158,386)	(124,051)	(34,335)			(34,335)	(34,335)		(23,944)	(23,944)		(10,391)	(10,391)
	GD-ID	(179,775)		(179,775)		(179,775)		(179,775)				(179,775)		(179,775)
	GD-WA	(348,751)		(348,751)		(348,751)		(348,751)	(348,751)		(348,751)			
	GD-OR	(137,810)			(137,810)									
Total General Plant - 303000		(6,413,622)	(4,118,549)	(1,663,875)	(631,198)	(528,526)	(1,135,349)	(1,663,875)	(348,751)	(791,758)	(1,140,509)	(179,775)	(343,591)	(523,366)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(178,829,662)	(127,813,136)	(35,229,444)	(15,787,082)		(35,229,444)	(35,229,444)		(24,567,957)	(24,567,957)		(10,661,487)	(10,661,487)
9,4	CD-AN	(189,407)	(148,347)	(41,060)			(41,060)	(41,060)		(28,634)	(28,634)		(12,426)	(12,426)
9	CD-ID	0	0	0		0		0				0		0
9	CD-WA	(2,612,172)	(2,045,906)	(566,266)		(566,266)		(566,266)	(566,266)		(566,266)			0
	ED-AN	(18,545,760)	(18,545,760)											
	ED-ID	0	0											
	ED-WA	(3,795,292)	(3,795,292)											
8,4	GD-AA	(293,117)		(201,735)	(91,382)		(297,267)	(297,267)		(207,305)	(207,305)		(89,962)	(89,962)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(106,998)			(106,998)									
Total Miscellaneous IT Intangible Plant - 3031X		(204,372,408)	(152,348,441)	(36,038,505)	(15,985,462)	(566,266)	(35,567,771)	(36,134,037)	(566,266)	(24,803,896)	(25,370,162)	0	(10,763,875)	(10,763,875)
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
9	CD-WA	0	0	0		0		0	0		0			0
4	ED-AN	(1,720,375)	(1,720,375)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,720,375)	(1,720,375)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(233,167,268)	(178,848,228)	(37,702,380)	(16,616,660)	(1,094,792)	(36,703,120)	(37,797,912)	(915,017)	(25,595,654)	(26,510,671)	(179,775)	(11,107,466)	(11,287,241)

Allocation Ratios:		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 COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,089	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	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	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	4,461,543	0	0	0	0	0	0	0	0	4,461,543	0	4,461,543
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,380,502	0	0	94,614,992	94,614,992	0	0	26,078,959	26,078,959	0	11,686,551	11,686,551
9	CD-WA / ID / AN	32,443,396	9,656,001	6,427,675	9,326,640	25,410,316	2,672,593	1,779,055	2,581,432	7,033,080	0	0	0
	TOTAL ACCOUNT	215,388,051	18,172,430	9,825,297	113,079,591	141,077,318	27,723,193	1,779,055	28,660,391	58,162,639	4,461,543	11,686,551	16,148,094
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,838,924	1,693,584	7,798	2,137,542	3,838,924	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	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	60,542,022	0	0	43,270,594	43,270,594	0	0	11,926,778	11,926,778	0	5,344,650	5,344,650
9	CD-WA / ID / AN	939,508	667,507	7,739	60,595	735,841	184,753	2,142	16,772	203,667	0	0	0
	TOTAL ACCOUNT	65,627,936	2,361,091	15,537	45,468,731	47,845,359	417,876	2,142	11,994,727	12,414,745	0	5,367,832	5,367,832
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,587,349	25,500,323	12,155,211	24,931,815	62,587,349	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,423,510	0	0	0	0	10,286,268	3,313,285	2,823,957	16,423,510	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	7,034,929	1,474,953	770,891	3,264,054	5,509,898	408,238	213,367	903,426	1,525,031	0	0	0
	TOTAL ACCOUNT	98,534,332	26,975,276	12,926,102	33,612,754	73,514,132	10,694,506	3,526,652	5,287,340	19,508,498	4,812,326	699,376	5,511,702

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	6,098,828	650,898	185,252	3,940,574	4,776,724	180,156	51,274	1,090,674	1,322,104	0	0	0
	TOTAL ACCOUNT	6,818,779	709,764	185,252	4,363,441	5,258,457	402,509	51,274	1,093,141	1,546,924	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,533,808	1,847,546	636,027	7,050,235	9,533,808	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,859,915	0	0	0	0	2,939,195	586,116	334,604	3,859,915	0	0	0
99	GD-OR / AS	1,451,209	0	0	0	0	0	0	0	0	1,451,209	0	1,451,209
8	GD-AA	5,855,828	0	0	0	0	0	0	4,030,215	4,030,215	0	1,825,613	1,825,613
7	CD-AA	15,947,727	0	0	11,398,160	11,398,160	0	0	3,141,702	3,141,702	0	1,407,865	1,407,865
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	38,662,000	1,876,208	1,389,638	19,243,146	22,508,992	2,947,128	794,701	7,726,492	11,468,321	1,451,209	3,233,478	4,684,687
	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 April 30, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,838,831	12,246,524	7,583,364	5,008,943	24,838,831	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,608,825	0	0	0	0	2,873,170	915,066	820,589	4,608,825	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	31,386,810	12,500,353	7,904,763	5,881,967	26,287,083	2,943,425	1,004,023	1,061,791	5,009,239	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,413,260	12,203,505	6,554,370	22,655,385	41,413,260	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,059,973	0	0	0	0	766,125	287,726	6,122	1,059,973	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	121,522,057	0	0	86,854,245	86,854,245	0	0	23,939,845	23,939,845	0	10,727,967	10,727,967
9	CD-WA / ID / AN	16,872,248	10,625,937	69,756	2,518,989	13,214,682	2,941,052	19,307	697,207	3,657,566	0	0	0
	TOTAL ACCOUNT	181,830,068	22,829,442	6,624,126	112,028,619	141,482,187	3,707,177	307,033	24,810,621	28,824,831	719,232	10,803,818	11,523,050
	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	844,143	0	0	603,326	603,326	0	0	166,296	166,296	0	74,521	74,521
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	1,126,092	0	10,423	861,990	872,413	0	990	168,799	169,789	9,092	74,798	83,890
	TOTAL GENERAL PLANT	663,896,027	86,634,660	39,588,071	348,447,914	474,670,645	52,207,867	7,560,652	83,915,072	143,683,591	12,373,631	33,168,160	45,541,791

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 INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		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	29,833,389	5,227,806	0	24,605,583	29,833,389	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	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	0	
7		CD-AA	111,892,827	0	0	79,972,041	79,972,041	0	0	22,042,887	22,042,887	0	9,877,899	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	143,599,243	5,925,324	0	104,782,241	110,707,565	193,060	0	22,351,821	22,544,881	354,611	9,992,186	10,346,797
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,396,713	0	0	7,396,713	7,396,713	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	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	40,202,243	0	0	28,733,347	28,733,347	0	0	7,919,842	7,919,842	0	3,549,054	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	48,738,949	0	0	36,130,060	36,130,060	0	0	8,704,431	8,704,431	0	3,904,458	3,904,458
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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 April 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	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	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	0
		TOTAL ACCOUNT	4,385,587	3,755,446	0	59,497	3,814,943	546,896	0	16,399	563,295	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	415,300	0	0	415,300	415,300	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	22,866,947	0	0	16,343,464	16,343,464	0	0	4,504,789	4,504,789	0	2,018,694	2,018,694
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	23,282,247	0	0	16,758,764	16,758,764	0	0	4,504,789	4,504,789	0	2,018,694	2,018,694
		TOTAL	375,960,142	10,000,486	0	272,996,316	282,996,802	1,762,550	771,517	61,933,949	64,468,016	780,562	27,714,762	28,495,324

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 April 30, 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	(62,429,708)	(44,619,761)	(12,298,652)	(5,511,295)
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	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	<u>(70,235,461)</u>	<u>(50,255,497)</u>	<u>(13,852,790)</u>	<u>(6,127,174)</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 April 30, 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	7,290,493	7,290,493	0	0	0	0	7,290,493
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	(1,398)	(1,398)	0	0	0	0	(1,398)
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	116,146,667	47,809,870	0	163,956,537	99,216,492	40,045,985	16,930,175	7,763,885	0
TOTAL		116,146,667	47,809,870	7,289,195	171,245,732	99,216,492	40,045,985	16,930,175	7,763,885	7,289,195

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						