

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended October 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	51,666,327	36,850,253	14,816,074
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>51,666,327</u>	<u>36,850,253</u>	<u>14,816,074</u>
G-APL Gas Net Adjusted Rate Base	<u>780,629,373</u>	<u>561,586,777</u>	<u>219,042,596</u>
RATE OF RETURN	<u>6.619%</u>	<u>6.562%</u>	<u>6.764%</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 October 31, 2023
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	10-01-2023 thru 10-31-2023	272,489 100.000%	177,657 65.198%	94,832 34.802%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2022 thru 10-31-2023	13,906,410 100.000%	9,998,709 71.900%	3,907,701 28.100%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	11-01-2022 thru 10-31-2023	313,774,467 100.000%	210,575,545 67.110%	103,198,922 32.890%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2023
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

01-01-2022 thru 12-31-2022

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2023
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421	4,511,142
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013	7,214,107
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040	XXXXXX
	Total		38,722,723	0	26,997,474	11,725,249
	Percentage		100.000%	0.000%	69.720%	30.280%
	Direct Labor Accts 580 - 894		12,190,458	0	8,793,619	3,396,839
	Direct Labor Accts 901 - 935		4,332,630	0	2,024,559	2,308,071
	Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100	XXXXXX
	Total		18,093,188	0	12,388,278	5,704,910
	Percentage		100.000%	0.000%	68.469%	31.531%
	Number of Customers at		377,568	0	270,130	107,438
	Percentage		100.000%	0.000%	71.545%	28.455%
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	Percentage		100.000%	0.000%	66.407%	33.593%
	Total Percentages		400.000%	0.000%	276.141%	123.859%
	Average (GD AA)		100.000%	0.000%	69.035%	30.965%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2023
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	11-01-2022 thru 10-31-2023	31,563,007	22,576,833	8,986,174	
			100.000%	71.529%	28.471%	
12	Net Gas Plant (before ADFIT) Percent	10-01-2023 thru 10-31-2023	855,880,344	608,495,521	247,384,823	
			100.000%	71.096%	28.904%	
13	G-PLT Net Gas General Plant Percent	10-01-2023 thru 10-31-2023	96,857,037	76,615,512	20,241,525	
			100.000%	79.102%	20.898%	
14	Net Allocated Schedule M's Percent	11-01-2022 thru 10-31-2023	-29,333,249	-20,779,356	-8,553,893	
			100.000%	70.839%	29.161%	
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 October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	238,243,004	0	238,243,004	165,482,323	0	165,482,323	72,760,681	0	72,760,681
99	4812XX	Commercial - Firm & Interruptible	119,721,552	0	119,721,552	85,195,143	0	85,195,143	34,526,409	0	34,526,409
99	4813XX	Industrial-Firm	4,208,360	0	4,208,360	2,605,906	0	2,605,906	1,602,454	0	1,602,454
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	449,542	0	449,542	403,788	0	403,788	45,754	0	45,754
99	499XXX	Unbilled Revenue	5,815,695	0	5,815,695	3,684,873	0	3,684,873	2,130,822	0	2,130,822
		TOTAL SALES TO ULTIMATE CUSTOMERS	368,438,153	0	368,438,153	257,372,033	0	257,372,033	111,066,120	0	111,066,120
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	52,399,489	0	52,399,489	34,650,183	0	34,650,183	17,749,306	0	17,749,306
4	488000	Miscellaneous Service Revenues	9,360	0	9,360	3,390	0	3,390	5,970	0	5,970
99	4893XX	Transportation Revenues	5,766,511	0	5,766,511	5,129,976	0	5,129,976	636,535	0	636,535
99	493000	Rent from Gas Property	1,000	0	1,000	1,000	0	1,000	0	0	0
99	495010	CCA Allowance Revenue	21,631,707	0	21,631,707	21,631,707	0	21,631,707	0	0	0
99	407310	CCA Allowance Revenue Deferral	(21,631,707)	0	(21,631,707)	(21,631,707)	0	(21,631,707)	0	0	0
4	495XXX	Other Gas Revenues	(1,943,371)	347,209	(1,596,162)	(1,771,498)	249,109	(1,522,389)	(171,873)	98,100	(73,773)
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	56,232,989	347,209	56,580,198	38,013,051	249,109	38,262,160	18,219,938	98,100	18,318,038
		TOTAL GAS REVENUES	424,671,142	347,209	425,018,351	295,385,084	249,109	295,634,193	129,286,058	98,100	129,384,158
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	206,667,241	0	206,667,241	137,544,005	0	137,544,005	69,123,236	0	69,123,236
99	808XXX	Net Natural Gas Storage Transactions	25,253,320	0	25,253,320	17,135,575	0	17,135,575	8,117,745	0	8,117,745
99	811000	Gas Used for Products Extraction	(415,344)	0	(415,344)	(276,863)	0	(276,863)	(138,481)	0	(138,481)
10	813000	Other Gas Expenses	82,523	998,059	1,080,582	82,523	668,859	751,382	0	329,200	329,200
99	813010	Gas Technology Institute (GTI) Expenses	130,611	0	130,611	90,321	0	90,321	40,290	0	40,290
99	813100	CCA Emission Expense	33,775,137	0	33,775,137	33,775,137	0	33,775,137	0	0	0
99	407417	Regulatory Credits-CCA	(33,775,137)	0	(33,775,137)	(33,775,137)	0	(33,775,137)	0	0	0
		TOTAL PRODUCTION EXPENSES	231,718,351	998,059	232,716,410	154,575,561	668,859	155,244,420	77,142,790	329,200	77,471,990
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	909,933	909,933	0	622,849	622,849	0	287,084	287,084
1	837000	Other Equipment	0	1,780,275	1,780,275	0	1,218,598	1,218,598	0	561,677	561,677
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,690,208	2,690,208	0	1,841,447	1,841,447	0	848,761	848,761
G-DEPX		Depreciation Expense-Underground Storage	0	760,400	760,400	0	520,494	520,494	0	239,906	239,906
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	203,883	203,883	0	139,558	139,558	0	64,325	64,325
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	964,283	964,283	0	660,052	660,052	0	304,231	304,231
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,654,491	3,654,491	0	2,501,499	2,501,499	0	1,152,992	1,152,992

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	412,884	1,749,138	2,162,022	348,615	1,257,630	1,606,245	64,269	491,508	555,777
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,908,119	987,095	4,895,214	2,779,168	709,721	3,488,889	1,128,951	277,374	1,406,325
3	875000	Measuring & Reg Sta Exp-General	161,546	0	161,546	108,372	0	108,372	53,174	0	53,174
3	876000	Measuring & Reg Sta Exp-Industrial	17,924	0	17,924	4,518	0	4,518	13,406	0	13,406
3	877000	Measuring & Reg Sta Exp-City Gate	80,723	0	80,723	53,706	0	53,706	27,017	0	27,017
3	878000	Meter & House Regulator Expenses	479,940	0	479,940	288,212	0	288,212	191,728	0	191,728
3	879000	Customer Installation Expenses	2,193,419	89,979	2,283,398	1,440,503	64,695	1,505,198	752,916	25,284	778,200
3	880000	Other Expenses	2,008,181	703,672	2,711,853	1,596,682	505,940	2,102,622	411,499	197,732	609,231
3	881000	Rents	0	(2,104)	(2,104)	0	(1,513)	(1,513)	0	(591)	(591)
		MAINTENANCE									
3	885000	Supervision & Engineering	53,642	0	53,642	37,889	0	37,889	15,753	0	15,753
3	887000	Mains	1,219,454	0	1,219,454	1,012,136	0	1,012,136	207,318	0	207,318
3	889000	Measuring & Reg Sta Exp-General	262,661	26,783	289,444	196,372	19,257	215,629	66,289	7,526	73,815
3	890000	Measuring & Reg Sta Exp-Industrial	24,664	1,477	26,141	18,347	1,062	19,409	6,317	415	6,732
3	891000	Measuring & Reg Sta Exp-City Gate	132,543	4,819	137,362	59,893	3,465	63,358	72,650	1,354	74,004
3	892000	Services	1,541,437	0	1,541,437	1,130,712	0	1,130,712	410,725	0	410,725
3	893000	Meters & House Regulators	1,409,269	788,841	2,198,110	923,582	567,177	1,490,759	485,687	221,664	707,351
3	894000	Other Equipment	0	252,826	252,826	0	181,782	181,782	0	71,044	71,044
		TOTAL DISTRIBUTION OPERATING EXP	13,906,406	4,602,526	18,508,932	9,998,707	3,309,216	13,307,923	3,907,699	1,293,310	5,201,009
G-DEPX		Depreciation Expense-Distribution	23,954,353	57,431	24,011,784	16,806,168	38,542	16,844,710	7,148,185	18,889	7,167,074
G-OTX		Taxes Other Than FIT	24,098,521	0	24,098,521	21,677,656	0	21,677,656	2,420,865	0	2,420,865
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	48,052,874	57,431	48,110,305	38,483,824	38,542	38,522,366	9,569,050	18,889	9,587,939
		TOTAL DISTRIBUTION EXPENSES	61,959,280	4,659,957	66,619,237	48,482,531	3,347,758	51,830,289	13,476,749	1,312,199	14,788,948

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For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	87,973	87,973	0	57,357	57,357	0	30,616	30,616
2	902000	Meter Reading Expenses	370,781	83,935	454,716	256,480	54,724	311,204	114,301	29,211	143,512
2	903XXX	Customer Records & Collection Expenses	569,399	4,952,163	5,521,562	317,470	3,228,711	3,546,181	251,929	1,723,452	1,975,381
2	904000	Uncollectible Accounts	333,486	0	333,486	228,256	0	228,256	105,230	0	105,230
2	905000	Misc Customer Accounts	0	257,764	257,764	0	168,057	168,057	0	89,707	89,707
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,273,666	5,381,835	6,655,501	802,206	3,508,849	4,311,055	471,460	1,872,986	2,344,446
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	18,303,188	98,585	18,401,773	13,989,893	64,275	14,054,168	4,313,295	34,310	4,347,605
2	909000	Advertising	43,008	534,369	577,377	28,757	348,398	377,155	14,251	185,971	200,222
2	910000	Misc Customer Service & Info Exp	0	159,148	159,148	0	103,761	103,761	0	55,387	55,387
		TOTAL CUSTOMER SERVICE & INFO EXP	18,346,196	792,102	19,138,298	14,018,650	516,434	14,535,084	4,327,546	275,668	4,603,214
		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	344,218	9,205,575	9,549,793	155,528	6,604,632	6,760,160	188,690	2,600,943	2,789,633
4	921000	Office Supplies & Expenses	147	1,162,873	1,163,020	135	834,315	834,450	12	328,558	328,570
4	922000	Admin. Expenses Transferred - Credit	0	(19,642)	(19,642)	0	(14,092)	(14,092)	0	(5,550)	(5,550)
4	923000	Outside Services Employed	387,620	3,729,624	4,117,244	331,118	2,675,856	3,006,974	56,502	1,053,768	1,110,270
4	924000	Property Insurance Premium	0	651,213	651,213	0	467,219	467,219	0	183,994	183,994
4	925XXX	Injuries and Damages	17,824	1,858,493	1,876,317	13,429	1,333,394	1,346,823	4,395	525,099	529,494
4	926XXX	Employee Pensions and Benefits	4,308,256	5,453,989	9,762,245	3,137,850	3,913,019	7,050,869	1,170,406	1,540,970	2,711,376
4	928000	Regulatory Commission Expenses	1,133,392	249,664	1,383,056	875,742	179,124	1,054,866	257,650	70,540	328,190
4	930000	Miscellaneous General Expenses	38,181	1,944,227	1,982,408	29,476	1,394,905	1,424,381	8,705	549,322	558,027
4	931000	Rents	0	147,544	147,544	0	105,857	105,857	0	41,687	41,687
4	935000	Maintenance of General Plant	854,443	3,120,889	3,975,332	745,624	2,239,113	2,984,737	108,819	881,776	990,595
		TOTAL ADMIN & GEN OPERATING EXP	7,084,081	27,504,449	34,588,530	5,288,902	19,733,342	25,022,244	1,795,179	7,771,107	9,566,286

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,737,850	5,052,971	6,790,821	1,586,323	3,625,305	5,211,628	151,527	1,427,666	1,579,193
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	771,163	9,760,119	10,531,282	771,163	7,002,495	7,773,658	0	2,757,624	2,757,624
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(50,993)	0	(50,993)	(50,993)	0	(50,993)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	1,842,517	0	1,842,517	1,842,517	0	1,842,517	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	785,502	0	785,502	785,502	0	785,502	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	324,693	0	324,693	324,693	0	324,693	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	57,562	231,258	288,820	45,306	164,415	209,721	12,256	66,843	79,099
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	4,993	0	4,993	0	0	0	4,993	0	4,993
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	(9,488)	0	(9,488)	0	0	0	(9,488)	0	(9,488)
99 407357	AMORT OF INTERVENOR FUND DEFER	4,276	0	4,276	4,276	0	4,276	0	0	0
99 407381	Voluntary RNG Revenue Offset	43,011	0	43,011	35,741	0	35,741	7,270	0	7,270
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407416	Reg. Credits-CCA B&O Tax	(378,555)	0	(378,555)	(378,555)	0	(378,555)	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	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	(43,732)	0	(43,732)	0	0	0	(43,732)	0	(43,732)
99 407443	Regulatory Deferral - Reg. Fees	(464,425)	0	(464,425)	(464,425)	0	(464,425)	0	0	0
99 407447	Regulatory Deferral - COVID-19	91,165	0	91,165	91,165	0	91,165	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	(2,392,484)	0	(2,392,484)	(1,731,369)	0	(1,731,369)	(661,115)	0	(661,115)
99 407459	Insurance Balancing	16,961	0	16,961	11,909	0	11,909	5,052	0	5,052
99 407493	Amortization Remand Residual	(56,683)	0	(56,683)	(56,683)	0	(56,683)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	627,905	1,095,311	1,723,216	456,552	785,842	1,242,394	171,353	309,469	480,822
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,071,601	16,227,785	19,299,386	3,260,356	11,641,284	14,901,640	(188,755)	4,586,501	4,397,746
	TOTAL ADMIN & GENERAL EXPENSES	10,155,682	43,732,234	53,887,916	8,549,258	31,374,626	39,923,884	1,606,424	12,357,608	13,964,032
	TOTAL EXPENSES BEFORE FIT	323,453,175	59,218,678	382,671,853	226,428,206	41,918,025	268,346,231	97,024,969	17,300,653	114,325,622
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,346,498			27,287,962			15,058,536
G-FIT	FEDERAL INCOME TAX			1,329,470			1,315,813			13,657
G-FIT	DEFERRED FEDERAL INCOME TAX			(10,649,299)			(10,878,104)			228,805
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			51,666,327			36,850,253			14,816,074

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.198%	34.802%
G-ALL	3	Direct Distribution Operating Expense	100.000%	71.900%	28.100%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	53,735	342,991	396,726	53,735	246,082	299,817	0	96,909	96,909
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,740,344	0	3,740,344	1,884,656	0	1,884,656
4	495100	Entitlement Penalties	25,024	4,218	29,242	10,043	3,026	13,069	14,981	1,192	16,173
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	(1,757,908)	0	(1,757,908)	552,249	0	552,249	(2,310,157)	0	(2,310,157)
4	495329	Amortization Res Decoupling Deferral	(4,036,829)	0	(4,036,829)	(4,772,180)	0	(4,772,180)	735,351	0	735,351
4	495338	Non-Res Decoupling Deferred Rev	115,652	0	115,652	503,242	0	503,242	(387,590)	0	(387,590)
4	495339	Amortization Non-Res Decoupling	(1,968,044)	0	(1,968,044)	(1,858,930)	0	(1,858,930)	(109,114)	0	(109,114)
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	(1,943,370)	347,209	(1,596,161)	(1,771,497)	249,108	(1,522,389)	(171,873)	98,101	(73,772)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	252,348,766	0	252,348,766	170,075,283	0	170,075,283	82,273,483	0	82,273,483
1	804001	Pipeline Demand Costs	20,690,976	0	20,690,976	14,162,973	0	14,162,973	6,528,003	0	6,528,003
1	804002	Transport Variable Charges	389,952	0	389,952	266,922	0	266,922	123,030	0	123,030
6	804010	Gas Costs - Fixed Hedge	73,972	0	73,972	47,929	0	47,929	26,043	0	26,043
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	452,441	0	452,441	301,265	0	301,265	151,176	0	151,176
6	804018	Merchandise Processing Fee	146,051	0	146,051	96,956	0	96,956	49,095	0	49,095
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	(31,544,458)	0	(31,544,458)	(21,546,791)	0	(21,546,791)	(9,997,667)	0	(9,997,667)
6	804700	Gas Costs - Offsystem Bookout	1,847,108	0	1,847,108	1,226,967	0	1,226,967	620,141	0	620,141
6	804711	Gas Costs - Offsystem Bookout Offset	(1,847,108)	0	(1,847,108)	(1,226,967)	0	(1,226,967)	(620,141)	0	(620,141)
6	804730	Gas Costs - Intracompany LDC Gas	6,102,643	0	6,102,643	4,080,269	0	4,080,269	2,022,374	0	2,022,374
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	36,307,337	0	36,307,337	23,255,007	0	23,255,007	13,052,330	0	13,052,330
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(78,300,439)	0	(78,300,439)	(53,195,808)	0	(53,195,808)	(25,104,631)	0	(25,104,631)
		TOTAL PURCHASED GAS COSTS	206,667,241	0	206,667,241	137,544,005	0	137,544,005	69,123,236	0	69,123,236

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended October 31, 2023	
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	139,192	98,585	237,777	85,016	64,275	149,291	54,176	34,310	88,486
99	908600	Public Purpose Tariff Rider Expense Offset	17,816,493	0	17,816,493	13,688,982	0	13,688,982	4,127,511	0	4,127,511
99	908610	Limited Income Tax Refund Program	61,442	0	61,442	61,442	0	61,442	0	0	0
99	908690	Schedule 91 Amortization included in Unbille	286,061	0	286,061	154,453	0	154,453	131,608	0	131,608
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			18,303,188	98,585	18,401,773	13,989,893	64,275	14,054,168	4,313,295	34,310	4,347,605

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.198%	34.802%
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 October 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		4.919%	4.923%
	Total Cost of Debt		2.753%	2.755%
	Total Weighted Cost		2.753%	2.755%
G-APL	Net Rate Base	780,629,373	561,586,777	219,042,596
	Interest Deduction for FIT Calculation	21,495,108	15,460,484	6,034,624
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 October 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	425,018,351	295,634,193	129,384,158
G-OPS	Operating & Maintenance Expense	314,297,879	214,262,173	100,035,706
G-OPS	Book Deprec/Amort and Reg Amortizations	42,348,354	31,024,450	11,323,904
G-OTX	Taxes Other than FIT	26,025,620	23,059,608	2,966,012
	Net Operating Income Before FIT	42,346,498	27,287,962	15,058,536
G-INT	Less: Interest Expense	21,495,108	15,460,484	6,034,624
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,721)	0	(4,721)
G-SCM	Schedule M Adjustments	(14,515,860)	(5,561,702)	(8,954,158)
	Taxable Net Operating Income	6,330,809	6,265,776	65,033
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,329,470	1,315,813	13,657
G-DTE	Deferred FIT	1,414,322	76,539	1,337,783
G-DTE	Customer Tax Credit Amortization	(12,063,621)	(10,954,643)	(1,108,978)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(9,319,829)	(9,562,291)	242,462
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 October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,503,023	15,719,048	42,222,071	19,188,516	11,250,063	30,438,579	7,314,507	4,468,985	11,783,492
12	997001	Contributions In Aid of Construction	0	2,164,978	2,164,978	0	1,539,213	1,539,213	0	625,765	625,765
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(267,687)	(267,687)	0	(190,315)	(190,315)	0	(77,372)	(77,372)
99	997010	Deferred Gas Credit and Refunds	(41,993,102)	0	(41,993,102)	(29,940,801)	0	(29,940,801)	(12,052,301)	0	(12,052,301)
12	997016	Redemption Expense Amortization	0	26,716	26,716	0	18,994	18,994	0	7,722	7,722
99	997018	DSM Tariff Rider	3,222,580	0	3,222,580	1,092,847	0	1,092,847	2,129,733	0	2,129,733
12	997020	FAS87 Current Pension Accrual	0	(495,705)	(495,705)	0	(352,426)	(352,426)	0	(143,279)	(143,279)
12	997027	Customer Uncollectibles	(380,642)	(903,730)	(1,284,372)	(439,507)	(642,516)	(1,082,023)	58,865	(261,214)	(202,349)
99	997031	Decoupling Mechanism	7,647,130	0	7,647,130	5,575,620	0	5,575,620	2,071,510	0	2,071,510
12	997032	Interest Rate Swaps	0	2,825,068	2,825,068	0	2,008,510	2,008,510	0	816,558	816,558
12	997035	Leases	0	(30,215)	(30,215)	0	(21,678)	(21,678)	0	(8,537)	(8,537)
12	997048	AFUDC	0	(340,705)	(340,705)	0	(242,228)	(242,228)	0	(98,477)	(98,477)
12	997049	Tax Depreciation	0	(40,058,224)	(40,058,224)	0	(28,479,795)	(28,479,795)	0	(11,578,429)	(11,578,429)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	287,249	0	287,249	155,641	0	155,641	131,608	0	131,608
12	997080	Book Transportation Depreciation	0	7,692,037	7,692,037	0	5,468,731	5,468,731	0	2,223,306	2,223,306
12	997081	Deferred Compensation	0	(8,866)	(8,866)	0	(6,303)	(6,303)	0	(2,563)	(2,563)
4	997082	Meal Disallowances	0	178,265	178,265	0	127,898	127,898	0	50,367	50,367
12	997083	Paid Time Off	0	184,415	184,415	0	131,112	131,112	0	53,303	53,303
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(56,683)	0	(56,683)	(56,683)	0	(56,683)	0	0	0
12	997101	Repairs 481 (a)	0	(5,869,825)	(5,869,825)	0	(4,173,211)	(4,173,211)	0	(1,696,614)	(1,696,614)
99	997105	WA Nat Gas Line Extension	1,842,517	0	1,842,517	1,842,517	0	1,842,517	0	0	0
99	997107	MDM System	(2,996,972)	0	(2,996,972)	(2,996,972)	0	(2,996,972)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(27,059)	0	(27,059)	(27,059)	0	(27,059)	0	0	0
99	997109	Tax Reform Amortization	(23,934)	0	(23,934)	(23,934)	0	(23,934)	0	0	0
99	997110	FISERVE	158,334	(65,322)	93,012	0	(46,441)	(46,441)	158,334	(18,881)	139,453
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,526)	(32,526)	0	(13,224)	(13,224)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(325,448)	(325,448)	0	(132,311)	(132,311)
12	997115	AFUDC Equity DFIR Deferral	4,993	0	4,993	0	0	0	4,993	0	4,993
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	1,935,867	1,935,867	0	1,376,324	1,376,324	0	559,543	559,543
12	997120	Transportation Tax Disallowance	0	14,748	14,748	0	10,485	10,485	0	4,263	4,263
12	997122	Regulatory Fees	(464,425)	0	(464,425)	(464,425)	0	(464,425)	0	0	0
12	997125	COVID-19	(82,614)	0	(82,614)	91,165	0	91,165	(173,779)	0	(173,779)
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,452)	(136,452)	0	(55,475)	(55,475)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(295,255)	(295,255)	0	(120,036)	(120,036)
12	997128	Meters Expensed	0	(3,918,508)	(3,918,508)	0	(2,785,902)	(2,785,902)	0	(1,132,606)	(1,132,606)
12	997129	Mixed Service Costs (IDD#5)	0	(7,116,666)	(7,116,666)	0	(5,059,665)	(5,059,665)	0	(2,057,001)	(2,057,001)
12	997138	Intervenor Funding	(34,540)	0	(34,540)	(34,540)	0	(34,540)	0	0	0
12	997139	Pension Settlement	0	111,788	111,788	0	79,477	79,477	0	32,311	32,311
12	997140	Insurance Balancing	11,909	0	11,909	11,909	0	11,909	0	0	0
12	997141	CCA	21,243,358	0	21,243,358	21,243,358	0	21,243,358	0	0	0
	997143	Depreciation Rate Deferral	(43,732)	0	(43,732)	0	0	0	(43,732)	0	(43,732)
		TOTAL SCHEDULE M ADJUSTMENTS	14,817,390	(29,333,250)	(14,515,860)	15,217,652	(20,779,354)	(5,561,702)	(400,262)	(8,553,896)	(8,954,158)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.198%	34.802%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
G-ALL	11	Book Depreciation	100.000%	71.529%	28.471%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.096%	28.904%
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 October 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(126,928)	(90,241)	(36,687)
99	410100	Deferred Federal Income Tax Exp	8,095,011	5,954,416	2,140,595
		SUBTOTAL	7,968,083	5,864,175	2,103,908
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,043,497)	(1,452,873)	(590,624)
99	411100	Deferred Federal Income Tax Exp	(5,663,774)	(5,142,220)	(521,554)
		SUBTOTAL	(7,707,271)	(6,595,093)	(1,112,178)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,153,510	807,457	346,053
		SUBTOTAL	1,153,510	807,457	346,053
		Total Deferred Federal Income Tax Expense	1,414,322	76,539	1,337,783
99	411193	Customer Tax Credit Amortization	(12,063,621)	(10,954,643)	(1,108,978)
		SUBTOTAL	(12,063,621)	(10,954,643)	(1,108,978)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.096%	28.904%
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 October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	203,883	203,883	0	139,558	139,558	0	64,325	64,325
		TOTAL UNDERGROUND STORAGE TAX	0	203,883	203,883	0	139,558	139,558	0	64,325	64,325
		DISTRIBUTION									
99	408110	State Excise Tax	10,244,006	0	10,244,006	10,244,006	0	10,244,006	0	0	0
99	408120	Municipal Occupation & License Tax	10,801,766	0	10,801,766	8,942,122	0	8,942,122	1,859,644	0	1,859,644
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	3,057,431	0	3,057,431	2,491,501	0	2,491,501	565,930	0	565,930
99	409100	State Income Tax	39	0	39	27	0	27	12	0	12
99	411410	State Income Tax-ITC Deferred	7	0	7	0	0	0	7	0	7
99	411420	State Income Tax-ITC Amortization	(4,728)	0	(4,728)	0	0	0	(4,728)	0	(4,728)
		TOTAL DISTRIBUTION TAX	24,098,521	0	24,098,521	21,677,656	0	21,677,656	2,420,865	0	2,420,865
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	627,905	1,095,311	1,723,216	456,552	785,842	1,242,394	171,353	309,469	480,822
		TOTAL A&G TAX	627,905	1,095,311	1,723,216	456,552	785,842	1,242,394	171,353	309,469	480,822
		TOTAL TAXES OTHER THAN FIT	24,726,426	1,299,194	26,025,620	22,134,208	925,400	23,059,608	2,592,218	373,794	2,966,012

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended October 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,449,694	61,821,720	66,271,414	4,449,694	44,354,611	48,804,305	0	17,467,109	17,467,109
		TOTAL INTANGIBLE PLANT	6,243,805	63,154,629	69,398,434	5,472,288	45,310,920	50,783,208	771,517	17,843,709	18,615,226
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	911,162	911,162	0	380,841	380,841
1	351XXX	Structures & Improvements	0	3,178,986	3,178,986	0	2,176,016	2,176,016	0	1,002,970	1,002,970
1	352XXX	Wells	0	23,800,137	23,800,137	0	16,291,194	16,291,194	0	7,508,943	7,508,943
1	353000	Lines	0	2,058,789	2,058,789	0	1,409,241	1,409,241	0	649,548	649,548
1	354000	Compressor Station Equipment	0	15,694,765	15,694,765	0	10,743,067	10,743,067	0	4,951,698	4,951,698
1	355000	Measuring & Regulating Equipment	0	2,303,366	2,303,366	0	1,576,654	1,576,654	0	726,712	726,712
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,317,239	3,317,239	0	2,270,650	2,270,650	0	1,046,589	1,046,589
		TOTAL UNDERGROUND STORAGE PLANT	0	52,190,428	52,190,428	0	35,751,134	35,751,134	0	16,439,294	16,439,294
		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	708,172	0	708,172	521,802	0	521,802	186,370	0	186,370
6	375000	Structures & Improvements	1,673,773	0	1,673,773	993,285	0	993,285	680,488	0	680,488
6	376000	Mains	502,733,128	2,518,937	505,252,065	345,020,140	1,690,459	346,710,599	157,712,988	828,478	158,541,466
6	378000	Measuring & Reg Station Equip-General	7,683,248	0	7,683,248	4,907,745	0	4,907,745	2,775,503	0	2,775,503
6	379000	Measuring & Reg Station Equip-City Gate	7,013,143	0	7,013,143	1,987,053	0	1,987,053	5,026,090	0	5,026,090
6	380000	Services	353,011,662	0	353,011,662	241,717,668	0	241,717,668	111,293,994	0	111,293,994
6	381XXX	Meters	126,387,992	0	126,387,992	89,811,121	0	89,811,121	36,576,871	0	36,576,871
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	4,245,357	0	4,245,357	3,172,223	0	3,172,223	1,073,134	0	1,073,134
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,003,545,070	2,518,937	1,006,064,007	688,194,962	1,690,459	689,885,421	315,350,108	828,478	316,178,586
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,968,617	5,240,710	99,936	775,253	875,189
4	390XXX	Structures & Improvements	29,704,335	29,849,346	59,553,681	27,838,425	21,415,712	49,254,137	1,865,910	8,433,634	10,299,544
4	391XXX	Office Furniture & Equipment	488,148	14,294,739	14,782,887	485,890	10,255,903	10,741,793	2,258	4,038,836	4,041,094
4	392XXX	Transportation Equipment	13,906,905	5,578,605	19,485,510	10,266,040	4,002,426	14,268,466	3,640,865	1,576,179	5,217,044
4	393000	Stores Equipment	456,416	1,146,309	1,602,725	401,395	822,431	1,223,826	55,021	323,878	378,899
4	394000	Tools, Shop & Garage Equipment	3,647,434	8,000,252	11,647,686	2,843,663	5,739,861	8,583,524	803,771	2,260,391	3,064,162
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	380,162	490,493	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,655,617	1,074,574	4,730,191	2,740,325	770,964	3,511,289	915,292	303,610	1,218,902
4	397XXX	Communications Equipment	4,784,060	23,330,803	28,114,863	3,648,489	16,738,918	20,387,407	1,135,571	6,591,885	7,727,456
4	398000	Miscellaneous Equipment	1,044	172,237	173,281	0	123,573	123,573	1,044	48,664	49,708
		TOTAL GENERAL PLANT	60,126,319	86,720,607	146,846,926	51,606,651	62,218,567	113,825,218	8,519,668	24,502,040	33,021,708

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended October 31, 2023
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	1,069,915,194	204,584,601	1,274,499,795	745,273,901	144,971,080	890,244,981	324,641,293	59,613,521	384,254,814
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,844,944)	(19,844,944)	0	(13,583,864)	(13,583,864)	0	(6,261,080)	(6,261,080)
G-ADEP		Distribution Plant	(306,556,566)	(2,071,362)	(308,627,928)	(199,601,935)	(1,390,091)	(200,992,026)	(106,954,631)	(681,271)	(107,635,902)
G-ADEP		General Plant	(19,718,652)	(30,271,237)	(49,989,889)	(15,491,304)	(21,718,402)	(37,209,706)	(4,227,348)	(8,552,835)	(12,780,183)
		TOTAL ACCUMULATED DEPRECIATION	(326,275,218)	(52,187,543)	(378,462,761)	(215,093,239)	(36,692,357)	(251,785,596)	(111,181,979)	(15,495,186)	(126,677,165)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(508,698)	(1,149,488)	(1,658,186)	(336,320)	(824,712)	(1,161,032)	(172,378)	(324,776)	(497,154)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,182,403)	(34,316,106)	(38,498,509)	(4,182,403)	(24,620,434)	(28,802,837)	0	(9,695,672)	(9,695,672)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,691,101)	(35,465,594)	(40,156,695)	(4,518,723)	(25,445,146)	(29,963,869)	(172,378)	(10,020,448)	(10,192,826)
		TOTAL ACCUMULATED DEPR/AMORT	(330,966,319)	(87,653,137)	(418,619,456)	(219,611,962)	(62,137,503)	(281,749,465)	(111,354,357)	(25,515,634)	(136,869,991)
		NET GAS UTILITY PLANT before DFIT	738,948,875	116,931,464	855,880,339	525,661,939	82,833,577	608,495,516	213,286,936	34,097,887	247,384,823
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,644,569)	(102,644,569)	0	(72,976,183)	(72,976,183)	0	(29,668,386)	(29,668,386)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,998,163)	(13,998,163)	0	(10,041,890)	(10,041,890)	0	(3,956,273)	(3,956,273)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,411,169)	(1,411,169)	0	(1,012,457)	(1,012,457)	0	(398,712)	(398,712)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(272,563)	(272,563)	0	(193,781)	(193,781)	0	(78,782)	(78,782)
		TOTAL ACCUMULATED DFIT	0	(118,327,951)	(118,327,951)	0	(84,225,378)	(84,225,378)	0	(34,102,573)	(34,102,573)
		NET GAS UTILITY PLANT	738,948,875	(1,396,487)	737,552,388	525,661,939	(1,391,801)	524,270,138	213,286,936	(4,686)	213,282,250

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.096%	28.904%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	738,948,875	(1,396,487)	737,552,388	525,661,939	(1,391,801)	524,270,138	213,286,936	(4,686)	213,282,250
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	1,457,509	2,173,191	3,630,700	934,908	1,559,178	2,494,086	522,601	614,013	1,136,614
4 182318 Accumulated Amortization - AFUDC	(333,377)	(949,016)	(1,282,393)	(247,341)	(680,869)	(928,210)	(86,036)	(268,147)	(354,183)
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,922,913	3,922,913	0	1,808,151	1,808,151
1 164100 Gas Inventory--Jackson Prairie	0	15,455,711	15,455,711	0	10,579,434	10,579,434	0	4,876,277	4,876,277
1 164115 Gas Inventory--Clay Basin	0	48,662	48,662	0	34,913	34,913	0	13,749	13,749
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,127,548	0	3,127,548	3,127,548	0	3,127,548	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,422,675	0	7,422,675	7,422,675	0	7,422,675	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,215,547)	0	(2,215,547)	(2,215,547)	0	(2,215,547)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(18,957,630)	0	(18,957,630)	(8,506,197)	0	(8,506,197)	(10,451,433)	0	(10,451,433)
99 190393 ADFIT-Customer Tax Credit	3,981,102	0	3,981,102	1,786,301	0	1,786,301	2,194,801	0	2,194,801
99 235199 Customer Deposits	(2,493)	0	(2,493)	(2,493)	0	(2,493)	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	2,841,642	0	2,841,642	2,841,642	0	2,841,642	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(596,745)	0	(596,745)	(596,745)	0	(596,745)	0	0	0
C-WKC Working Capital	23,892,689	0	23,892,689	17,356,319	0	17,356,319	6,536,370	0	6,536,370
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	20,617,373	22,459,612	43,076,985	21,901,070	15,415,569	37,316,639	(1,283,697)	7,044,043	5,760,346
NET RATE BASE	759,566,248	21,063,125	780,629,373	547,563,009	14,023,768	561,586,777	212,003,239	7,039,357	219,042,596

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	4,213,719	4,213,719												
Steam (ED-ID)	4,366,160	4,366,160												
Steam (ED-WA)	11,337,422	11,337,422												
Hydro (ED-AN)	16,575,885	16,575,885												
Other (ED-AN)	11,012,034	11,012,034												
Total Electric Production	47,505,220	47,505,220												
Electric Transmission														
ED-AN	20,029,915	20,029,915												
ED-ID	276,531	276,531												
ED-WA	521,712	521,712												
Total Electric Transmission	20,828,158	20,828,158												
Electric Distribution														
ED-AN	86,160	86,160												
ED-ID	20,402,382	20,402,382												
ED-WA	39,350,849	39,350,849												
Total Electric Distribution	59,839,391	59,839,391												
Gas Underground Storage														
1 GD-AN	760,400		760,400			760,400	760,400		520,494	520,494		239,906	239,906	
GD-OR	129,115			129,115										
Total Gas Underground Storage	889,515		760,400	129,115		760,400	760,400		520,494	520,494		239,906	239,906	
Gas Distribution														
6 GD-AN	57,431		57,431				57,431	57,431		38,542	38,542		18,889	18,889
GD-ID	7,148,185		7,148,185		7,148,185	7,148,185	7,148,185				7,148,185		7,148,185	
GD-WA	16,806,168		16,806,168		16,806,168	16,806,168	16,806,168	16,806,168						
GD-OR	10,898,613			10,898,613										
Total Gas Distribution	34,910,397		24,011,784	10,898,613	23,954,353	57,431	24,011,784	16,806,168	38,542	16,844,710	7,148,185	18,889	7,167,074	
General Plant														
ED-AN	2,831,058	2,831,058												
ED-ID	520,781	520,781												
ED-WA	1,398,986	1,398,986												
7,4 CD-AA	22,249,001	15,599,220	4,607,323	2,042,458		4,607,323	4,607,323		3,305,570	3,305,570		1,301,753	1,301,753	
9,4 CD-AN	750,598	579,034	171,564			171,564	171,564		123,090	123,090		48,474	48,474	
9 CD-ID	481,840	371,706	110,134		110,134	110,134	110,134				110,134		110,134	
9 CD-WA	2,151,358	1,659,622	491,736		491,736	491,736	491,736	491,736						
8,4 GD-AA	354,636		244,823	109,813		244,823	244,823		175,651	175,651		69,172	69,172	
4 GD-AN	29,261		29,261			29,261	29,261		20,994	20,994		8,267	8,267	
GD-ID	41,393		41,393		41,393	41,393	41,393				41,393		41,393	
GD-WA	1,094,587		1,094,587		1,094,587	1,094,587	1,094,587	1,094,587						
GD-OR	192,461			192,461										
Total General Plant	32,095,960	22,960,407	6,790,821	2,344,732	1,737,850	5,052,971	6,790,821	1,586,323	3,625,305	5,211,628	151,527	1,427,666	1,579,193	
Total Depreciation Expense	196,068,641	151,133,176	31,563,005	13,372,460	25,692,203	5,870,802	31,563,005	18,392,491	4,184,341	22,576,832	7,299,712	1,686,461	8,986,173	

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System Contract Demand				68.450%	31.550%			
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio				71.746%	28.254%			
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6	Actual Therms Purchased				67.110%	32.890%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended October 31, 2023
 Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	262,149	262,149											
Total Production/Transmission	1,180,549	1,180,549											
Distribution													
Franchises (302000) ED-WA	109,597	109,597											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	115,463	115,463											
General Plant - 303000													
7,4 CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271
9,4 CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628
GD-ID	14,795		14,795		14,795	14,795	14,795				14,795		14,795
GD-WA	24,862		24,862		24,862	24,862	24,862	24,862		24,862			
GD-OR	6,850			6,850									
Total General Plant - 303000	471,068	298,353	127,783	44,932	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	46,628,362	32,692,077	9,655,801	4,280,484		9,655,801	9,655,801		6,927,651	6,927,651		2,728,150	2,728,150
9,4 CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756
9,4 CD-ID	0	0	0		0	0	0				0		0
9,4 CD-WA	3,373,858	2,602,695	771,163		771,163	771,163	771,163	771,163		771,163			0
ED-AN	7,074,956	7,074,956											
ED-ID	0	0											
ED-WA	1,208,593	1,208,593											
8,4 GD-AA	111,345		76,867	34,478		76,867	76,867		55,149	55,149		21,718	21,718
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	65,274			65,274									
Total Miscellaneous IT Intangible Plant - 3031XX	58,582,485	43,670,967	10,531,282	4,380,236	771,163	9,760,119	10,531,282	771,163	7,002,495	7,773,658	0	2,757,624	2,757,624
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	422,431	422,431											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,431	422,431	0	0		0	0		0	0		0	0
Total Amortization Expense	60,771,996	45,687,763	10,659,065	4,425,168	810,820	9,848,245	10,659,065	796,025	7,065,722	7,861,747	14,795	2,782,523	2,797,318

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	(81,338,163)	(81,338,163)												
	Steam (ED-ID)	(99,339,788)	(99,339,788)												
	Steam (ED-WA)	(195,339,718)	(195,339,718)												
	Hydro (ED-AN)	(201,515,311)	(201,515,311)												
	Other (ED-AN)	(178,488,496)	(178,488,496)												
	Total Electric Production	(756,021,476)	(756,021,476)												
Electric Transmission															
	ED-AN	(255,932,487)	(255,932,487)												
	ED-ID	(10,828,305)	(10,828,305)												
	ED-WA	(17,155,726)	(17,155,726)												
	Total Electric Transmission	(283,916,518)	(283,916,518)												
Electric Distribution															
	ED-AN	(563,215)	(563,215)												
	ED-ID	(292,936,709)	(292,936,709)												
	ED-WA	(486,545,758)	(486,545,758)												
	Total Electric Distribution	(780,045,682)	(780,045,682)												
Gas Underground Storage															
1	GD-AN	(19,844,944)	(19,844,944)			(19,844,944)	(19,844,944)		(13,583,864)	(13,583,864)		(6,261,080)	(6,261,080)		
	GD-OR	(1,751,112)		(1,751,112)											
	Total Gas Underground Storage	(21,596,056)	(19,844,944)	(1,751,112)		(19,844,944)	(19,844,944)		(13,583,864)	(13,583,864)		(6,261,080)	(6,261,080)		
Gas Distribution															
6	GD-AN	(2,071,362)	(2,071,362)			(2,071,362)	(2,071,362)		(1,390,091)	(1,390,091)		(681,271)	(681,271)		
	GD-ID	(106,954,631)	(106,954,631)		(106,954,631)	(106,954,631)					(106,954,631)		(106,954,631)		
	GD-WA	(199,601,935)	(199,601,935)		(199,601,935)	(199,601,935)	(199,601,935)			(199,601,935)					
	GD-OR	(148,180,785)		(148,180,785)											
	Total Gas Distribution	(456,808,713)	(308,627,928)	(148,180,785)		(306,556,566)	(2,071,362)	(308,627,928)	(199,601,935)	(1,390,091)	(200,992,026)	(106,954,631)	(681,271)	(107,635,902)	
General Plant															
	ED-AN	(36,914,469)	(36,914,469)												
	ED-ID	(13,584,050)	(13,584,050)												
	ED-WA	(26,927,659)	(26,927,659)												
7,4	CD-AA	(107,170,949)	(75,139,696)	(22,192,960)	(9,838,293)		(22,192,960)	(22,192,960)		(15,922,561)	(15,922,561)		(6,270,399)	(6,270,399)	
9,4	CD-AN	(9,057,580)	(6,987,289)	(2,070,291)			(2,070,291)	(2,070,291)		(1,485,351)	(1,485,351)		(584,940)	(584,940)	
9	CD-ID	(7,635,356)	(5,890,143)	(1,745,213)		(1,745,213)	(1,745,213)					(1,745,213)	(1,745,213)		
9	CD-WA	(9,030,436)	(6,966,349)	(2,064,087)		(2,064,087)	(2,064,087)	(2,064,087)			(2,064,087)				
8,4	GD-AA	(2,770,792)		(1,912,816)	(857,976)		(1,912,816)	(1,912,816)		(1,372,369)	(1,372,369)		(540,447)	(540,447)	
4	GD-AN	(4,095,170)		(4,095,170)		(4,095,170)	(4,095,170)		(2,938,121)	(2,938,121)		(1,157,049)	(1,157,049)		
	GD-ID	(2,482,135)		(2,482,135)		(2,482,135)	(2,482,135)					(2,482,135)	(2,482,135)		
	GD-WA	(13,427,217)		(13,427,217)		(13,427,217)	(13,427,217)	(13,427,217)			(13,427,217)				
	GD-OR	(5,875,024)		(5,875,024)											
	Total General Plant	(238,970,837)	(172,409,655)	(49,989,889)	(16,571,293)		(19,718,652)	(30,271,237)	(49,989,889)	(15,491,304)	(21,718,402)	(37,209,706)	(4,227,348)	(8,552,835)	(12,780,183)
Total Accumulated Depreciation		(2,537,359,282)	(1,992,393,331)	(378,462,761)	(166,503,190)		(326,275,218)	(52,187,543)	(378,462,761)	(215,093,239)	(36,692,357)	(251,785,596)	(111,181,979)	(15,495,186)	(126,677,165)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand			68.450%	31.550%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio			71.746%	28.254%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased			67.110%	32.890%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,417,087)	(16,417,087)											
Misc Intangible Plt (303000)	ED-AN	(3,038,101)	(3,038,101)											
Total Production/Transmission		(19,455,188)	(19,455,188)											
Distribution														
Franchises (302000)	ED-WA	(484,939)	(484,939)											
Misc Intangible Plt (303000)	ED-WA	(71,026)	(71,026)											
Total Distribution		(555,965)	(555,965)											
General Plant - 303000														
7,4	CD-AA	(5,381,483)	(3,773,065)	(1,114,398)	(494,020)		(1,114,398)	(1,114,398)		(799,536)	(799,536)		(314,862)	(314,862)
9,4	CD-AN	(153,520)	(118,430)	(35,090)			(35,090)	(35,090)		(25,176)	(25,176)		(9,914)	(9,914)
	GD-ID	(172,378)		(172,378)		(172,378)		(172,378)				(172,378)		(172,378)
	GD-WA	(336,320)		(336,320)		(336,320)		(336,320)	(336,320)		(336,320)			
	GD-OR	(134,507)			(134,507)									
Total General Plant - 303000		(6,178,208)	(3,891,495)	(1,658,186)	(628,527)	(508,698)	(1,149,488)	(1,658,186)	(336,320)	(824,712)	(1,161,032)	(172,378)	(324,776)	(497,154)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(164,047,825)	(115,017,210)	(33,971,024)	(15,059,591)		(33,971,024)	(33,971,024)		(24,372,851)	(24,372,851)		(9,598,173)	(9,598,173)
9,4	CD-AN	(493,342)	(380,579)	(112,763)			(112,763)	(112,763)		(80,903)	(80,903)		(31,860)	(31,860)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(18,298,128)	(14,115,725)	(4,182,403)		(4,182,403)		(4,182,403)	(4,182,403)		(4,182,403)		0	0
	ED-AN	(14,540,455)	(14,540,455)											
	ED-ID	0	0											
	ED-WA	(3,097,354)	(3,097,354)											
8,4	GD-AA	(309,693)		(213,797)	(95,896)		(232,319)	(232,319)		(166,680)	(166,680)		(65,639)	(65,639)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(71,462)			(71,462)									
Total Miscellaneous IT Intangible Plant - 3031X		(200,858,259)	(147,151,323)	(38,479,987)	(15,226,949)	(4,182,403)	(34,316,106)	(38,498,509)	(4,182,403)	(24,620,434)	(28,802,837)	0	(9,695,672)	(9,695,672)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,511,832)	(1,511,832)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(1,511,832)	(1,511,832)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(228,559,452)	(172,565,803)	(40,138,173)	(15,855,476)	(4,691,101)	(35,465,594)	(40,156,695)	(4,518,723)	(25,445,146)	(29,963,869)	(172,378)	(10,020,448)	(10,192,826)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,264,576	800,859	699,567	9,688,733	11,189,159	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,672,611	8,515,822	3,001,497	9,155,292	20,672,611	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,294,690	0	0	0	0	0	0	0	0	4,294,690	0	4,294,690
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,737,354	0	0	92,363,694	92,363,694	0	0	27,280,171	27,280,171	0	12,093,489	12,093,489
9	CD-WA / ID / AN	31,600,432	9,408,986	6,297,497	8,671,038	24,377,521	2,787,825	1,865,910	2,569,176	7,222,911	0	0	0
	TOTAL ACCOUNT	213,355,687	17,924,808	9,298,994	110,190,024	137,413,826	27,838,425	1,865,910	29,849,347	59,553,682	4,294,690	12,093,489	16,388,179
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,745,581	1,329,124	7,798	2,408,659	3,745,581	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	68,179,130	0	0	47,801,752	47,801,752	0	0	14,118,534	14,118,534	0	6,258,844	6,258,844
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	0
	TOTAL ACCOUNT	73,711,791	2,182,223	15,420	50,407,460	52,605,103	485,891	2,258	14,294,739	14,782,888	12,109	6,311,691	6,323,800
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,515,411	25,684,695	12,387,605	24,443,111	62,515,411	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,181,423	0	0	0	0	9,798,071	3,413,318	2,970,034	16,181,423	0	0	0
99	GD-OR / AS	4,849,260	0	0	0	0	0	0	0	0	4,849,260	0	4,849,260
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,326,375	1,579,408	767,978	3,304,400	5,651,786	467,969	227,547	979,073	1,674,589	0	0	0
	TOTAL ACCOUNT	98,514,589	27,264,103	13,155,583	33,037,414	73,457,100	10,266,040	3,640,865	5,578,605	19,485,510	4,849,260	722,719	5,571,979

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended October 31, 2023 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,027,819	604,272	185,696	3,860,072	4,650,040	179,042	55,021	1,143,716	1,377,779	0	0	0
	TOTAL ACCOUNT	6,756,270	663,138	185,696	4,282,769	5,131,603	401,395	55,021	1,146,309	1,602,725	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,813,203	1,753,162	530,005	6,530,036	8,813,203	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,855,735	0	0	0	0	2,836,448	582,146	437,141	3,855,735	0	0	0
99	GD-OR / AS	1,286,101	0	0	0	0	0	0	0	0	1,286,101	0	1,286,101
8	GD-AA	5,849,572	0	0	0	0	0	0	4,038,252	4,038,252	0	1,811,320	1,811,320
7	CD-AA	15,891,552	0	0	11,141,885	11,141,885	0	0	3,290,823	3,290,823	0	1,458,844	1,458,844
9	CD-WA / ID / AN	2,025,099	24,351	747,989	789,882	1,562,222	7,215	221,625	234,037	462,877	0	0	0
	TOTAL ACCOUNT	37,721,262	1,777,513	1,277,994	18,461,803	21,517,310	2,843,663	803,771	8,000,253	11,647,687	1,286,101	3,270,164	4,556,265
	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	3,300,701	398,866	15,791	2,886,044	3,300,701	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,082,309	398,866	15,791	3,815,204	4,229,861	110,331	0	529,872	640,203	18,586	193,659	212,245

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,469,472	12,614,323	7,583,364	5,271,785	25,469,472	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,308,335	0	0	0	0	2,666,249	821,497	820,589	4,308,335	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	TOTAL ACCOUNT	31,716,961	12,864,331	7,899,925	6,130,166	26,894,422	2,740,325	915,292	1,074,574	4,730,191	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,409,025	12,553,362	6,516,880	23,338,783	42,409,025	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	108,256,646	0	0	75,900,900	75,900,900	0	0	22,417,786	22,417,786	0	9,937,960	9,937,960
9	CD-WA / ID / AN	20,298,526	10,303,468	2,861,499	2,493,924	15,658,891	3,052,855	847,845	738,935	4,639,635	0	0	0
	TOTAL ACCOUNT	172,839,155	22,856,830	9,378,379	101,733,607	133,968,816	3,648,489	1,135,571	23,330,804	28,114,864	742,178	10,013,297	10,755,475
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,852	0	6,846	275,006	281,852	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	819,147	0	0	574,320	574,320	0	0	169,629	169,629	0	75,198	75,198
9	CD-WA / ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,124,270	0	10,370	856,054	866,424	0	1,044	172,237	173,281	9,092	75,473	84,565
	TOTAL GENERAL PLANT	660,203,657	86,732,671	41,937,719	338,720,021	467,390,411	51,606,652	8,519,668	86,720,610	146,846,930	12,122,159	33,844,157	45,966,316

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended October 31, 2023
 Ending Balance Basis

Report ID:
C-IPL-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
	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	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,406,877	4,619,730	0	22,787,147	27,406,877	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	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	116,106,049	0	0	81,404,273	81,404,273	0	0	24,043,241	24,043,241	0	10,658,535	
9		CD-WA / ID / AN	1,483,893	682,023	0	462,697	1,144,720	202,079	0	137,094	339,173	0	0	
		TOTAL ACCOUNT	145,771,828	5,301,753	0	104,654,117	109,955,870	202,079	0	24,470,557	24,672,636	354,611	10,788,711	11,143,322
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,207,637	0	0	5,207,637	5,207,637	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,085,315	0	0	0	0	0	0	749,247	749,247	0	336,068	
7		CD-AA	29,907,535	0	0	20,968,771	20,968,771	0	0	6,193,252	6,193,252	0	2,745,512	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	36,200,487	0	0	26,176,408	26,176,408	0	0	6,942,499	6,942,499	0	3,081,580	3,081,580
	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	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	378,798	0	0	378,798	378,798	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	19,408,407	0	0	13,607,622	13,607,622	0	0	4,019,093	4,019,093	0	1,781,692	1,781,692
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,787,205	0	0	13,986,420	13,986,420	0	0	4,019,093	4,019,093	0	1,781,692	1,781,692
		TOTAL	378,159,838	21,736,811	0	258,322,145	280,058,956	5,472,288	771,517	63,154,628	69,398,433	780,562	27,921,887	28,702,449

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(66,682,459)	(46,752,405)	(13,808,604)	(6,121,450)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,814,609)	(4,777,859)	(1,411,169)	(625,581)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(74,333,582)	(52,175,070)	(15,410,821)	(6,747,691)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended October 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,583,338	6,583,338	0	0	0	0	6,583,338
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	3	3	0	0	0	0	3
7/4	154560 Supply Chain Invoice Price Variance	0	0	86	86	0	0	0	0	86
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	95,288,261	41,767,308	0	137,055,569	77,931,942	35,230,938	17,356,319	6,536,370	0
TOTAL		95,288,261	41,767,308	6,583,531	143,639,100	77,931,942	35,230,938	17,356,319	6,536,370	6,583,531

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