

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	51,537,156	36,756,619	14,780,537
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	51,537,156	36,756,619	14,780,537
G-APL	Gas Net Adjusted Rate Base	758,290,608	544,903,401	213,387,207
	RATE OF RETURN	6.796%	6.746%	6.927%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers - AMA Percent	11-01-2022 thru 10-31-2023	271,053 100.000%	177,049 65.319%	94,004 34.681%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2022 thru 10-31-2023	13,906,410 100.000%	9,998,709 71.900%	3,907,701 28.100%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	11-01-2022 thru 10-31-2023	313,774,467 100.000%	210,575,545 67.110%	103,198,922 32.890%

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

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AVISTA UTILITIES

01-01-2022 thru 12-31-2022

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

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

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AVISTA UTILITIES

01-01-2022 thru 12-31-2022

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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) - AMA Percent	10-01-2022 thru 10-31-2023	832,781,190	592,709,700	240,071,490	
			100.000%	71.172%	28.828%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2022 thru 10-31-2023	95,945,354	76,119,612	19,825,742	
			100.000%	79.336%	20.664%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2022 thru 10-31-2023	-29,333,249	-20,813,708	-8,519,541	
			100.000%	70.956%	29.044%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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 TAXES	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
	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

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	87,973	87,973	0	57,463	57,463	0	30,510	30,510
2	902000	Meter Reading Expenses	370,781	83,936	454,717	256,480	54,826	311,306	114,301	29,110	143,411
2	903XXX	Customer Records & Collection Expenses	569,399	4,952,164	5,521,563	317,470	3,234,704	3,552,174	251,929	1,717,460	1,969,389
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	168,369	168,369	0	89,395	89,395
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,273,666	5,381,837	6,655,503	802,206	3,515,362	4,317,568	471,460	1,866,475	2,337,935
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	18,303,188	98,585	18,401,773	13,989,893	64,395	14,054,288	4,313,295	34,190	4,347,485
2	909000	Advertising	43,008	534,370	577,378	28,757	349,045	377,802	14,251	185,325	199,576
2	910000	Misc Customer Service & Info Exp	0	159,148	159,148	0	103,954	103,954	0	55,194	55,194
TOTAL CUSTOMER SERVICE & INFO EXP			18,346,196	792,103	19,138,299	14,018,650	517,394	14,536,044	4,327,546	274,709	4,602,255
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
GAS OPERATING STATEMENT
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plant	1,737,850	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, 396	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 Extensio	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 Amortiz	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	164,591	209,897	12,256	66,667	78,923
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 Deferra	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	11,641,460	14,901,816	(188,755)	4,586,325	4,397,570
		TOTAL ADMIN & GENERAL EXPENSES	10,155,682	43,732,234	53,887,916	8,549,258	31,374,802	39,924,060	1,606,424	12,357,432	13,963,856
		TOTAL EXPENSES BEFORE FIT	323,453,175	59,218,681	382,671,856	226,428,206	41,925,674	268,353,880	97,024,969	17,293,007	114,317,976
		NET OPERATING INCOME (LOSS) BEFORE FIT			42,346,495			27,280,313			15,066,182
G-FIT		FEDERAL INCOME TAX			1,458,640			1,403,444			55,196
G-FIT		DEFERRED FEDERAL INCOME TAX			(10,649,301)			(10,879,750)			230,449
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			51,537,156			36,756,619			14,780,537

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.319%	34.681%
G-ALL	3	Direct Distribution Operating Expense	100.000%	71.900%	28.100%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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-804-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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-908-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	139,192	98,585	237,777	85,016	64,395	149,411	54,176	34,190	88,366
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 Unbilled	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	64,395	14,054,288	4,313,295	34,190	4,347,485

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH For Twelve Months Ended October 31, 2023 Average of Monthly Averages 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	758,290,608	544,903,401	213,387,207
	Interest Deduction for FIT Calculation	20,880,009	15,001,191	5,878,818
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	425,018,351	295,634,193	129,384,158
G-OPS	Operating & Maintenance Expense	314,297,882	214,269,646	100,028,236
G-OPS	Book Deprec/Amort and Reg Amortizations	42,348,354	31,024,626	11,323,728
G-OTX	Taxes Other than FIT	26,025,620	23,059,608	2,966,012
	Net Operating Income Before FIT	42,346,495	27,280,313	15,066,182
G-INT	Less: Interest Expense	20,880,009	15,001,191	5,878,818
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,721)	0	(4,721)
G-SCM	Schedule M Adjustments	(14,515,861)	(5,596,057)	(8,919,804)
	Taxable Net Operating Income	6,945,904	6,683,065	262,839
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,458,640	1,403,444	55,196
G-DTE	Deferred FIT	1,414,320	74,893	1,339,427
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	(9,190,661)	(9,476,306)	285,645
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	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	1,540,858	1,540,858	0	624,120	624,120
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(267,688)	(267,688)	0	(190,519)	(190,519)	0	(77,169)	(77,169)
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	19,014	19,014	0	7,702	7,702
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	(352,803)	(352,803)	0	(142,902)	(142,902)
12	997027	Customer Uncollectibles	(380,642)	(903,730)	(1,284,372)	(439,507)	(643,203)	(1,082,710)	58,865	(260,527)	(201,662)
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	2,010,657	2,010,657	0	814,411	814,411
12	997035	Leases	0	(30,215)	(30,215)	0	(21,678)	(21,678)	0	(8,537)	(8,537)
12	997048	AFUDC	0	(340,706)	(340,706)	0	(242,487)	(242,487)	0	(98,219)	(98,219)
12	997049	Tax Depreciation	0	(40,058,224)	(40,058,224)	0	(28,510,239)	(28,510,239)	0	(11,547,985)	(11,547,985)
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	5,474,577	5,474,577	0	2,217,460	2,217,460
12	997081	Deferred Compensation	0	(8,866)	(8,866)	0	(6,310)	(6,310)	0	(2,556)	(2,556)
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	131,252	131,252	0	53,163	53,163
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	(4,177,672)	(4,177,672)	0	(1,692,153)	(1,692,153)
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	(46,491)	(46,491)	158,334	(18,831)	139,503
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,561)	(32,561)	0	(13,189)	(13,189)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(325,796)	(325,796)	0	(131,963)	(131,963)
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	1,377,795	1,377,795	0	558,072	558,072
12	997120	Transportation Tax Disallowance	0	14,749	14,749	0	10,497	10,497	0	4,252	4,252
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	(136,598)	(136,598)	0	(55,329)	(55,329)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(295,571)	(295,571)	0	(119,720)	(119,720)
12	997128	Meters Expensed	0	(3,918,507)	(3,918,507)	0	(2,788,880)	(2,788,880)	0	(1,129,627)	(1,129,627)
12	997129	Mixed Service Costs (IDD#5)	0	(7,116,667)	(7,116,667)	0	(5,065,074)	(5,065,074)	0	(2,051,593)	(2,051,593)
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	79,562	79,562	0	32,226	32,226
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	(29,333,251)	(14,515,861)	15,217,652	(20,813,709)	(5,596,057)	(400,262)	(8,519,542)	(8,919,804)

ALLOCATION RATIOS:

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

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

Report ID: G-DTE-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(126,929)	(90,338)	(36,591)
99	410100	Deferred Federal Income Tax Exp	8,095,011	5,954,416	2,140,595
		SUBTOTAL	7,968,082	5,864,078	2,104,004
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,043,498)	(1,454,422)	(589,076)
99	411100	Deferred Federal Income Tax Exp	(5,663,774)	(5,142,220)	(521,554)
		SUBTOTAL	(7,707,272)	(6,596,642)	(1,110,630)
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	1,414,320	74,893	1,339,427
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) - AMA	100.000%	71.172%	28.828%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-OTX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	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-12A
For Twelve Months Ended October 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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)	4,322,218	60,529,702	64,851,920	4,322,218	43,427,640	47,749,858	0	17,102,062	17,102,062
		TOTAL INTANGIBLE PLANT	6,116,329	61,862,611	67,978,940	5,344,812	44,383,949	49,728,761	771,517	17,478,662	18,250,179
		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	2,937,642	2,937,642	0	2,010,816	2,010,816	0	926,826	926,826
1	352XXX	Wells	0	23,558,785	23,558,785	0	16,125,988	16,125,988	0	7,432,797	7,432,797
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	15,453,413	15,453,413	0	10,577,861	10,577,861	0	4,875,552	4,875,552
1	355000	Measuring & Regulating Equipment	0	2,062,013	2,062,013	0	1,411,448	1,411,448	0	650,565	650,565
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,075,886	3,075,886	0	2,105,444	2,105,444	0	970,442	970,442
		TOTAL UNDERGROUND STORAGE PLANT	0	50,983,674	50,983,674	0	34,925,110	34,925,110	0	16,058,564	16,058,564
		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	699,631	0	699,631	516,928	0	516,928	182,703	0	182,703
6	375000	Structures & Improvements	1,592,747	0	1,592,747	941,960	0	941,960	650,787	0	650,787
6	376000	Mains	482,916,415	2,518,937	485,435,352	329,251,431	1,690,459	330,941,890	153,664,984	828,478	154,493,462
6	378000	Measuring & Reg Station Equip-General	7,530,467	0	7,530,467	4,836,032	0	4,836,032	2,694,435	0	2,694,435
6	379000	Measuring & Reg Station Equip-City Gate	6,847,931	0	6,847,931	1,955,153	0	1,955,153	4,892,778	0	4,892,778
6	380000	Services	344,463,071	0	344,463,071	236,391,832	0	236,391,832	108,071,239	0	108,071,239
6	381XXX	Meters	121,578,081	0	121,578,081	87,704,565	0	87,704,565	33,873,516	0	33,873,516
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	4,135,864	0	4,135,864	3,065,283	0	3,065,283	1,070,581	0	1,070,581
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	969,852,802	2,518,937	972,371,739	664,727,109	1,690,459	666,417,568	305,125,693	828,478	305,954,171
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,106	2,706,223	6,078,329	3,272,170	1,941,607	5,213,777	99,936	764,616	864,552
4	390XXX	Structures & Improvements	29,686,374	29,644,411	59,330,785	27,837,245	21,268,679	49,105,924	1,849,129	8,375,732	10,224,861
4	391XXX	Office Furniture & Equipment	1,352,869	15,019,421	16,372,290	1,350,611	10,775,834	12,126,445	2,258	4,243,587	4,245,845
4	392XXX	Transportation Equipment	14,126,765	5,498,948	19,625,713	10,422,588	3,945,275	14,367,863	3,704,177	1,553,673	5,257,850
4	393000	Stores Equipment	413,426	1,114,656	1,528,082	357,808	799,721	1,157,529	55,618	314,935	370,553
4	394000	Tools, Shop & Garage Equipment	3,333,183	7,942,075	11,275,258	2,668,285	5,698,121	8,366,406	664,898	2,243,954	2,908,852
4	395XXX	Laboratory Equipment	107,442	536,974	644,416	107,442	385,257	492,699	0	151,717	151,717
4	396XXX	Power Operated Equipment	3,557,460	1,074,574	4,632,034	2,654,419	770,964	3,425,383	903,041	303,610	1,206,651
4	397XXX	Communications Equipment	4,764,057	21,161,054	25,925,111	3,627,920	15,182,210	18,810,130	1,136,137	5,978,844	7,114,981
4	398000	Miscellaneous Equipment	1,845	178,859	180,704	0	128,324	128,324	1,845	50,535	52,380
		TOTAL GENERAL PLANT	60,715,527	84,877,195	145,592,722	52,298,488	60,895,992	113,194,480	8,417,039	23,981,203	32,398,242

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,036,684,658	200,242,417	1,236,927,075	722,370,409	141,895,510	864,265,919	314,314,249	58,346,907	372,661,156
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,461,632)	(19,461,632)	0	(13,321,487)	(13,321,487)	0	(6,140,145)	(6,140,145)
G-ADEP		Distribution Plant	(295,833,421)	(2,042,646)	(297,876,067)	(192,071,794)	(1,370,820)	(193,442,614)	(103,761,627)	(671,826)	(104,433,453)
G-ADEP		General Plant	(19,853,331)	(29,794,037)	(49,647,368)	(15,698,838)	(21,376,030)	(37,074,868)	(4,154,493)	(8,418,007)	(12,572,500)
		TOTAL ACCUMULATED DEPRECIATION	(315,686,752)	(51,298,315)	(366,985,067)	(207,770,632)	(36,068,337)	(243,838,969)	(107,916,120)	(15,229,978)	(123,146,098)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(488,869)	(1,105,423)	(1,594,292)	(323,888)	(793,097)	(1,116,985)	(164,981)	(312,326)	(477,307)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,832,045)	(31,734,482)	(35,566,527)	(3,832,045)	(22,768,222)	(26,600,267)	0	(8,966,260)	(8,966,260)
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	(4,320,914)	(32,839,905)	(37,160,819)	(4,155,933)	(23,561,319)	(27,717,252)	(164,981)	(9,278,586)	(9,443,567)
		TOTAL ACCUMULATED DEPR/AMORT	(320,007,666)	(84,138,220)	(404,145,886)	(211,926,565)	(59,629,656)	(271,556,221)	(108,081,101)	(24,508,564)	(132,589,665)
		NET GAS UTILITY PLANT before DFIT	716,676,992	116,104,197	832,781,189	510,443,844	82,265,854	592,709,698	206,233,148	33,838,343	240,071,491
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,899,510)	(101,899,510)	0	(72,523,919)	(72,523,919)	0	(29,375,591)	(29,375,591)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,937,822)	(14,937,822)	0	(10,716,206)	(10,716,206)	0	(4,221,616)	(4,221,616)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,257,575)	(1,257,575)	0	(902,260)	(902,260)	0	(355,315)	(355,315)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	10,813	10,813	0	7,758	7,758	0	3,055	3,055
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(275,199)	(275,199)	0	(195,865)	(195,865)	0	(79,334)	(79,334)
		TOTAL ACCUMULATED DFIT	0	(118,359,293)	(118,359,293)	0	(84,330,492)	(84,330,492)	0	(34,028,801)	(34,028,801)
		NET GAS UTILITY PLANT	716,676,992	(2,255,096)	714,421,896	510,443,844	(2,064,638)	508,379,206	206,233,148	(190,458)	206,042,690

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.172%	28.828%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	716,676,992	(2,255,096)	714,421,896	510,443,844	(2,064,638)	508,379,206	206,233,148	(190,458)	206,042,690
	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	1,440,848	2,136,889	3,577,737	924,053	1,533,132	2,457,185	516,795	603,757	1,120,552
4	182318 Accumulated Amortization - AFUDC	(307,027)	(869,475)	(1,176,502)	(227,159)	(623,811)	(850,970)	(79,868)	(245,664)	(325,532)
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	15,221,461	15,221,461	0	10,419,090	10,419,090	0	4,802,371	4,802,371
1	164115 Gas Inventory--Clay Basin	0	42,586	42,586	0	30,554	30,554	0	12,032	12,032
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,287,123	0	3,287,123	3,287,123	0	3,287,123	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,802,654	0	7,802,654	7,802,654	0	7,802,654	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,221,042)	0	(2,221,042)	(2,221,042)	0	(2,221,042)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(23,895,663)	0	(23,895,663)	(13,112,278)	0	(13,112,278)	(10,783,385)	0	(10,783,385)
99	190393 ADFIT-Customer Tax Credit	5,018,089	0	5,018,089	2,753,578	0	2,753,578	2,264,511	0	2,264,511
99	235199 Customer Deposits	(1,755)	0	(1,755)	(1,755)	0	(1,755)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,689,869	0	3,689,869	3,689,869	0	3,689,869	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(774,872)	0	(774,872)	(774,872)	0	(774,872)	0	0	0
C-WKC	Working Capital	27,567,963	0	27,567,963	19,122,146	0	19,122,146	8,445,817	0	8,445,817
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	21,606,187	22,262,525	43,868,712	21,242,317	15,281,878	36,524,195	363,870	6,980,647	7,344,517
	NET RATE BASE	738,283,179	20,007,429	758,290,608	531,686,161	13,217,240	544,903,401	206,597,018	6,790,189	213,387,207

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	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		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	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		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		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	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	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 Rat	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-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(79,345,738)	(79,345,738)										
	Steam (ED-ID)	(97,182,674)	(97,182,674)										
	Steam (ED-WA)	(189,760,832)	(189,760,832)										
	Hydro (ED-AN)	(194,114,269)	(194,114,269)										
	Other (ED-AN)	(173,145,610)	(173,145,610)										
	Total Electric Production	(733,549,123)	(733,549,123)										
Electric Transmission													
	ED-AN	(247,872,183)	(247,872,183)										
	ED-ID	(10,690,349)	(10,690,349)										
	ED-WA	(16,895,421)	(16,895,421)										
	Total Electric Transmission	(275,457,953)	(275,457,953)										
Electric Distribution													
	ED-AN	(523,276)	(523,276)										
	ED-ID	(283,796,031)	(283,796,031)										
	ED-WA	(469,554,206)	(469,554,206)										
	Total Electric Distribution	(753,873,513)	(753,873,513)										
Gas Underground Storage													
1	GD-AN	(19,461,632)	(19,461,632)			(19,461,632)	(19,461,632)		(13,321,487)	(13,321,487)		(6,140,145)	(6,140,145)
	GD-OR	(1,686,254)	(1,686,254)										
	Total Gas Underground Storage	(21,147,886)	(19,461,632)	(1,686,254)		(19,461,632)	(19,461,632)		(13,321,487)	(13,321,487)		(6,140,145)	(6,140,145)
Gas Distribution													
6	GD-AN	(2,042,646)	(2,042,646)			(2,042,646)	(2,042,646)		(1,370,820)	(1,370,820)		(671,826)	(671,826)
	GD-ID	(103,761,627)	(103,761,627)		(103,761,627)	(103,761,627)	(103,761,627)				(103,761,627)		(103,761,627)
	GD-WA	(192,071,794)	(192,071,794)		(192,071,794)	(192,071,794)	(192,071,794)	(192,071,794)					
	GD-OR	(143,469,820)	(143,469,820)										
	Total Gas Distribution	(441,345,887)	(297,876,067)	(143,469,820)	(295,833,421)	(2,042,646)	(297,876,067)	(192,071,794)	(1,370,820)	(193,442,614)	(103,761,627)	(671,826)	(104,433,453)
General Plant													
	ED-AN	(37,146,924)	(37,146,924)										
	ED-ID	(13,520,097)	(13,520,097)										
	ED-WA	(26,826,872)	(26,826,872)										
7,4	CD-AA	(106,081,350)	(74,375,756)	(21,967,326)	(9,738,268)	(21,967,326)	(21,967,326)		(15,760,678)	(15,760,678)		(6,206,648)	(6,206,648)
9,4	CD-AN	(8,843,829)	(6,822,395)	(2,021,434)		(2,021,434)	(2,021,434)		(1,450,298)	(1,450,298)		(571,136)	(571,136)
9	CD-ID	(7,513,115)	(5,795,842)	(1,717,273)		(1,717,273)	(1,717,273)				(1,717,273)		(1,717,273)
9	CD-WA	(11,816,945)	(9,115,946)	(2,700,999)		(2,700,999)	(2,700,999)	(2,700,999)					
8,4	GD-AA	(2,590,721)	(1,788,504)	(802,217)		(1,788,504)	(1,788,504)		(1,283,180)	(1,283,180)		(505,324)	(505,324)
4	GD-AN	(4,016,773)	(4,016,773)			(4,016,773)	(4,016,773)		(2,881,874)	(2,881,874)		(1,134,899)	(1,134,899)
	GD-ID	(2,437,220)	(2,437,220)		(2,437,220)	(2,437,220)	(2,437,220)				(2,437,220)		(2,437,220)
	GD-WA	(12,997,839)	(12,997,839)		(12,997,839)	(12,997,839)	(12,997,839)	(12,997,839)					
	GD-OR	(5,731,259)	(5,731,259)										
	Total General Plant	(239,522,944)	(173,603,832)	(49,647,368)	(16,271,744)	(19,853,331)	(29,794,037)	(49,647,368)	(15,698,838)	(21,376,030)	(37,074,868)	(4,154,493)	(8,418,007)
	Total Accumulated Depreciation	(2,464,897,306)	(1,936,484,421)	(366,985,067)	(161,427,818)	(315,686,752)	(51,298,315)	(366,985,067)	(207,770,632)	(36,068,337)	(243,838,969)	(107,916,120)	(15,229,978)

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,957,888)	(15,957,888)											
Misc Intangible Plt (303000)	ED-AN	(2,906,655)	(2,906,655)											
Total Production/Transmission		(18,864,543)	(18,864,543)											
Distribution														
Franchises (302000)	ED-WA	(430,003)	(430,003)											
Misc Intangible Plt (303000)	ED-WA	(68,093)	(68,093)											
Total Distribution		(498,096)	(498,096)											
General Plant - 303000														
7,4	CD-AA	(5,174,065)	(3,627,641)	(1,071,445)	(474,979)		(1,071,445)	(1,071,445)		(768,719)	(768,719)		(302,726)	(302,726)
9,4	CD-AN	(148,655)	(114,677)	(33,978)			(33,978)	(33,978)		(24,378)	(24,378)		(9,600)	(9,600)
	GD-ID	(164,981)		(164,981)		(164,981)		(164,981)				(164,981)		(164,981)
	GD-WA	(323,888)		(323,888)		(323,888)		(323,888)	(323,888)		(323,888)			
	GD-OR	(131,183)			(131,183)									
Total General Plant - 303000		(5,942,772)	(3,742,318)	(1,594,292)	(606,162)	(488,869)	(1,105,423)	(1,594,292)	(323,888)	(793,097)	(1,116,985)	(164,981)	(312,326)	(477,307)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(151,863,852)	(106,474,783)	(31,447,967)	(13,941,102)		(31,447,967)	(31,447,967)		(22,562,659)	(22,562,659)		(8,885,308)	(8,885,308)
9,4	CD-AN	(433,294)	(334,256)	(99,038)			(99,038)	(99,038)		(71,056)	(71,056)		(27,982)	(27,982)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(16,765,299)	(12,933,254)	(3,832,045)		(3,832,045)		(3,832,045)	(3,832,045)		(3,832,045)		0	0
	ED-AN	(13,388,897)	(13,388,897)											
	ED-ID	0	0											
	ED-WA	(2,482,011)	(2,482,011)											
8,4	GD-AA	(269,708)		(186,193)	(83,515)		(187,477)	(187,477)		(134,507)	(134,507)		(52,970)	(52,970)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(36,937)			(36,937)									
Total Miscellaneous IT Intangible Plant - 3031XX		(185,239,998)	(135,613,201)	(35,565,243)	(14,061,554)	(3,832,045)	(31,734,482)	(35,566,527)	(3,832,045)	(22,768,222)	(26,600,267)	0	(8,966,260)	(8,966,260)
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	(1,300,616)	(1,300,616)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,300,616)	(1,300,616)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(211,846,025)	(160,018,774)	(37,159,535)	(14,667,716)	(4,320,914)	(32,839,905)	(37,160,819)	(4,155,933)	(23,561,319)	(27,717,252)	(164,981)	(9,278,586)	(9,443,567)

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%			

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	994,941	122,220	362,279	510,442	994,941	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	
99	GD-OR / AS	845,517	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	
7	CD-AA	12,001,038	0	0	8,414,168	8,414,168	0	0	2,485,175	2,485,175	0	1,101,695	
9	CD-WA / ID / AN	2,284,366	678,897	337,288	746,044	1,762,229	201,153	99,936	221,048	522,137	0	0	
	TOTAL ACCOUNT	19,196,879	801,117	699,567	9,670,654	11,171,338	3,272,170	99,936	2,706,223	6,078,329	845,517	1,101,695	1,947,212
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,705,103	8,472,687	3,102,109	9,130,307	20,705,103	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	
99	GD-OR / AS	4,289,918	0	0	0	0	0	0	0	4,289,918	0	4,289,918	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	131,040,786	0	0	91,875,316	91,875,316	0	0	27,135,926	27,135,926	0	12,029,544	
9	CD-WA / ID / AN	31,256,330	9,405,005	6,240,860	8,466,205	24,112,070	2,786,646	1,849,129	2,508,485	7,144,260	0	0	
	TOTAL ACCOUNT	212,342,737	17,877,692	9,342,969	109,471,828	136,692,489	27,837,246	1,849,129	29,644,411	59,330,786	4,289,918	12,029,544	16,319,462
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,557,099	1,246,649	7,798	2,302,652	3,557,099	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	
99	GD-OR / AS	12,109	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	
7	CD-AA	71,609,474	0	0	50,206,834	50,206,834	0	0	14,828,890	14,828,890	0	6,573,750	
9	CD-WA / ID / AN	5,217,039	3,771,553	7,622	245,406	4,024,581	1,117,488	2,258	72,712	1,192,458	0	0	
	TOTAL ACCOUNT	80,799,511	5,018,202	15,420	52,754,892	57,788,514	1,350,611	2,258	15,019,422	16,372,291	12,109	6,626,597	6,638,706
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,218,758	26,090,623	12,224,844	22,903,291	61,218,758	0	0	0	0	0	0	
99	GD-WA / ID / AN	16,336,496	0	0	0	0	9,960,484	3,461,780	2,914,232	16,336,496	0	0	
99	GD-OR / AS	4,822,578	0	0	0	0	0	0	0	4,822,578	0	4,822,578	
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	
7	CD-AA	7,568,308	0	0	5,306,292	5,306,292	0	0	1,567,245	1,567,245	0	694,771	
9	CD-WA / ID / AN	7,240,140	1,559,615	818,098	3,207,548	5,585,261	462,105	242,397	950,377	1,654,879	0	0	
	TOTAL ACCOUNT	97,283,467	27,650,238	13,042,942	31,417,131	72,110,311	10,422,589	3,704,177	5,498,947	19,625,713	4,822,578	724,865	5,547,443

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	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	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	5,701,252	457,164	187,713	3,753,240	4,398,117	135,455	55,618	1,112,062	1,303,135	0	0	0	
		TOTAL ACCOUNT	6,429,703	516,030	187,713	4,175,937	4,879,680	357,808	55,618	1,114,655	1,528,081	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,360,114	1,453,323	474,503	6,432,288	8,360,114	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,556,118	0	0	0	0	2,662,418	443,268	450,432	3,556,118	0	0	0	
99		GD-OR / AS	1,065,961	0	0	0	0	0	0	0	0	1,065,961	0	1,065,961	
8		GD-AA	5,773,479	0	0	0	0	0	0	3,985,721	3,985,721	0	1,787,758	1,787,758	
7		CD-AA	15,804,164	0	0	11,080,616	11,080,616	0	0	3,272,726	3,272,726	0	1,450,822	1,450,822	
9		CD-WA / ID / AN	2,015,543	19,799	748,009	787,042	1,554,850	5,866	221,631	233,196	460,693	0	0	0	
		TOTAL ACCOUNT	36,575,379	1,473,122	1,222,512	18,299,946	20,995,580	2,668,284	664,899	7,942,075	11,275,258	1,065,961	3,238,580	4,304,541	
	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	3,236,905	397,876	15,791	2,823,238	3,236,905	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	202,359	0	0	0	0	107,442	0	94,917	202,359	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	1,359,546	0	0	953,205	953,205	0	0	281,535	281,535	0	124,806	124,806	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,049,919	397,876	15,791	3,776,443	4,190,110	107,442	0	536,974	644,416	18,586	196,807	215,393	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,028,414	12,883,837	7,934,540	6,210,037	27,028,414	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,200,239	0	0	0	0	2,580,343	799,307	820,589	4,200,239	0	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	1,410,324	250,008	350,104	487,854	1,087,966	74,076	103,734	144,548	322,358	0	0	0	
		TOTAL ACCOUNT	33,211,289	13,133,845	8,284,644	7,068,418	28,486,907	2,654,419	903,041	1,074,574	4,632,034	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	44,491,077	13,060,655	6,534,500	24,895,922	44,491,077	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	893,135	0	0	0	0	598,720	288,293	6,122	893,135	0	0	0	
99		GD-OR / AS	747,883	0	0	0	0	0	0	0	0	747,883	0	747,883	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	97,977,482	0	0	68,693,972	68,693,972	0	0	20,289,177	20,289,177	0	8,994,333	8,994,333	
9		CD-WA / ID / AN	20,015,047	10,223,632	2,861,499	2,355,076	15,440,207	3,029,200	847,845	697,795	4,574,840	0	0	0	
		TOTAL ACCOUNT	164,367,922	23,284,287	9,395,999	95,944,970	128,625,256	3,627,920	1,136,138	21,161,055	25,925,113	747,883	9,069,670	9,817,553	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	288,768	0	6,846	281,922	288,768	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	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	851,125	0	0	596,741	596,741	0	0	176,251	176,251	0	78,133	78,133	
9		CD-WA / ID / AN	16,794	0	6,227	6,728	12,955	0	1,845	1,994	3,839	0	0	0	
		TOTAL ACCOUNT	1,166,668	0	13,073	885,391	898,464	0	1,845	178,859	180,704	9,092	78,408	87,500	
		TOTAL GENERAL PLANT	656,540,261	90,152,409	42,220,630	333,582,397	465,955,436	52,298,489	8,417,041	84,877,195	145,592,725	11,876,270	33,115,830	44,992,100	

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%

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	12,103,218	319,716	0	11,783,502	12,103,218	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	425,951	
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	20,739,831	319,716	0	16,295,918	16,615,634	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	26,954,181	4,233,935	0	22,720,246	26,954,181	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	325,132	0	0	0	0	0	0	0	0	325,132	0	
8		GD-AA	422,670	0	0	0	0	0	0	291,790	291,790	0	130,880	
7		CD-AA	122,168,275	0	0	85,654,621	85,654,621	0	0	25,298,606	25,298,606	0	11,215,048	
9		CD-WA / ID / AN	926,180	251,786	0	462,697	714,483	74,603	0	137,094	211,697	0	0	
		TOTAL ACCOUNT	150,796,438	4,485,721	0	108,837,564	113,323,285	74,603	0	25,727,490	25,802,093	325,132	11,345,928	11,671,060
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,822,220	0	0	3,822,220	3,822,220	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	134,149	0	0	0	0	0	0	92,610	92,610	0	41,539	
7		CD-AA	24,502,218	0	0	17,178,995	17,178,995	0	0	5,073,919	5,073,919	0	2,249,304	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	28,458,587	0	0	21,001,215	21,001,215	0	0	5,166,529	5,166,529	0	2,290,843	2,290,843
	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

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	314,255	0	0	314,255	314,255	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	15,675,639	0	0	10,990,504	10,990,504	0	0	3,246,111	3,246,111	0	1,439,024	1,439,024
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	15,989,894	0	0	11,304,759	11,304,759	0	0	3,246,111	3,246,111	0	1,439,024	1,439,024
	TOTAL		371,597,628	20,920,779	0	254,601,129	275,521,908	5,344,812	771,517	61,862,609	67,978,938	751,083	27,345,699	28,096,782

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)					
7	282900 CD-AA	(71,223,440)	(49,936,178)	(14,748,950)	(6,538,312)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(826,322)	(637,450)	(188,872)	0
7	282919 CD-AA	(6,072,898)	(4,257,830)	(1,257,576)	(557,492)
7	283750 CD-AA	52,220	36,612	10,814	4,794
	Total	<u>(78,070,440)</u>	<u>(54,794,846)</u>	<u>(16,184,584)</u>	<u>(7,091,010)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	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	6,472,621	6,472,621	0	0	0	0	6,472,621
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	857	857	0	0	0	0	857
7/4	154550 Supply Chain Average Cost Variance	0	0	(144)	(144)	0	0	0	0	(144)
7/4	154560 Supply Chain Invoice Price Variance	0	0	78	78	0	0	0	0	78
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	123,924,786	57,506,427	0	181,431,213	104,802,640	49,060,610	19,122,146	8,445,817	0
TOTAL		123,924,786	57,506,427	6,473,412	187,904,625	104,802,640	49,060,610	19,122,146	8,445,817	6,473,412

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric 70.112% Gas-North 20.708% Gas-South 9.180%

Idaho Electric 33.057%

Idaho Gas 28.254%

Oregon Gas 100.000%