

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended November 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	50,425,318	36,977,919	13,447,399
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>50,425,318</u>	<u>36,977,919</u>	<u>13,447,399</u>
G-APL Gas Net Adjusted Rate Base	<u>792,467,244</u>	<u>569,934,327</u>	<u>222,532,917</u>
RATE OF RETURN	<u>6.363%</u>	<u>6.488%</u>	<u>6.043%</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 November 30, 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	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	11-01-2023 thru 11-30-2023	272,445 100.000%	177,606 65.190%	94,839 34.810%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2022 thru 11-30-2023	13,693,506 100.000%	9,766,370 71.321%	3,927,136 28.679%
	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	12-01-2022 thru 11-30-2023	303,202,512 100.000%	203,855,112 67.234%	99,347,400 32.766%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
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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 November 30, 2023
Ending Balance Basis

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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 November 30, 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	12-01-2022 thru 11-30-2023	31,695,866	22,666,256	9,029,610	
			100.000%	71.512%	28.488%	
12	Net Gas Plant (before ADFIT) Percent	11-01-2023 thru 11-30-2023	859,844,440	611,194,644	248,649,796	
			100.000%	71.082%	28.918%	
13	G-PLT Net Gas General Plant Percent	11-01-2023 thru 11-30-2023	97,087,162	76,790,338	20,296,824	
			100.000%	79.094%	20.906%	
14	Net Allocated Schedule M's Percent	12-01-2022 thru 11-30-2023	-28,396,180	-20,108,396	-8,287,784	
			100.000%	70.814%	29.186%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
G-OPS-12E

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	241,150,246	0	241,150,246	168,090,638	0	168,090,638	73,059,608	0	73,059,608
99	4812XX	Commercial - Firm & Interruptible	120,925,450	0	120,925,450	86,210,652	0	86,210,652	34,714,798	0	34,714,798
99	4813XX	Industrial-Firm	4,217,175	0	4,217,175	2,622,042	0	2,622,042	1,595,133	0	1,595,133
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	438,885	0	438,885	393,068	0	393,068	45,817	0	45,817
99	499XXX	Unbilled Revenue	2,615,630	0	2,615,630	1,106,686	0	1,106,686	1,508,944	0	1,508,944
TOTAL SALES TO ULTIMATE CUSTOMERS			369,347,386	0	369,347,386	258,423,086	0	258,423,086	110,924,300	0	110,924,300
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	46,372,016	0	46,372,016	30,708,348	0	30,708,348	15,663,668	0	15,663,668
4	488000	Miscellaneous Service Revenues	9,104	0	9,104	3,330	0	3,330	5,774	0	5,774
99	4893XX	Transportation Revenues	5,772,452	0	5,772,452	5,103,959	0	5,103,959	668,493	0	668,493
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	(2,259,725)	344,156	(1,915,569)	(742,919)	246,918	(496,001)	(1,516,806)	97,238	(1,419,568)
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			49,894,847	344,156	50,239,003	35,073,718	246,918	35,320,636	14,821,129	97,238	14,918,367
TOTAL GAS REVENUES			419,242,233	344,156	419,586,389	293,496,804	246,918	293,743,722	125,745,429	97,238	125,842,667
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	210,808,540	0	210,808,540	141,237,135	0	141,237,135	69,571,405	0	69,571,405
99	808XXX	Net Natural Gas Storage Transactions	14,590,573	0	14,590,573	10,105,452	0	10,105,452	4,485,121	0	4,485,121
99	811000	Gas Used for Products Extraction	(410,720)	0	(410,720)	(274,159)	0	(274,159)	(136,561)	0	(136,561)
10	813000	Other Gas Expenses	82,436	1,014,112	1,096,548	82,436	679,617	762,053	0	334,495	334,495
99	813010	Gas Technology Institute (GTI) Expenses	126,722	0	126,722	87,763	0	87,763	38,959	0	38,959
99	813100	CCA Emission Expense	39,636,458	0	39,636,458	39,636,458	0	39,636,458	0	0	0
99	407417	Regulatory Credits-CCA	(39,636,458)	0	(39,636,458)	(39,636,458)	0	(39,636,458)	0	0	0
TOTAL PRODUCTION EXPENSES			225,197,551	1,014,112	226,211,663	151,238,627	679,617	151,918,244	73,958,924	334,495	74,293,419
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	942,341	942,341	0	641,169	641,169	0	301,172	301,172
1	837000	Other Equipment	0	1,888,794	1,888,794	0	1,285,135	1,285,135	0	603,659	603,659
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,831,135	2,831,135	0	1,926,304	1,926,304	0	904,831	904,831
G-DEPX		Depreciation Expense-Underground Storage	0	763,833	763,833	0	519,712	519,712	0	244,121	244,121
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	196,157	196,157	0	133,465	133,465	0	62,692	62,692
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)			0	959,990	959,990	0	653,177	653,177	0	306,813	306,813
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,791,125	3,791,125	0	2,579,481	2,579,481	0	1,211,644	1,211,644

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
G-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	390,007	2,086,618	2,476,625	325,915	1,488,197	1,814,112	64,092	598,421	662,513
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,859,433	2,738,858	6,598,291	2,664,243	1,953,381	4,617,624	1,195,190	785,477	1,980,667
3	875000	Measuring & Reg Sta Exp-General	153,992	0	153,992	104,147	0	104,147	49,845	0	49,845
3	876000	Measuring & Reg Sta Exp-Industrial	17,775	0	17,775	4,347	0	4,347	13,428	0	13,428
3	877000	Measuring & Reg Sta Exp-City Gate	93,170	0	93,170	61,186	0	61,186	31,984	0	31,984
3	878000	Meter & House Regulator Expenses	454,654	0	454,654	248,676	0	248,676	205,978	0	205,978
3	879000	Customer Installation Expenses	2,227,213	278,101	2,505,314	1,458,728	198,344	1,657,072	768,485	79,757	848,242
3	880000	Other Expenses	2,006,009	2,660,706	4,666,715	1,602,546	1,897,642	3,500,188	403,463	763,064	1,166,527
3	881000	Rents	0	(1,147)	(1,147)	0	(818)	(818)	0	(329)	(329)
MAINTENANCE											
3	885000	Supervision & Engineering	53,189	0	53,189	37,868	0	37,868	15,321	0	15,321
3	887000	Mains	1,194,418	0	1,194,418	991,803	0	991,803	202,615	0	202,615
3	889000	Measuring & Reg Sta Exp-General	244,879	26,580	271,459	185,644	18,957	204,601	59,235	7,623	66,858
3	890000	Measuring & Reg Sta Exp-Industrial	22,648	1,478	24,126	19,461	1,054	20,515	3,187	424	3,611
3	891000	Measuring & Reg Sta Exp-City Gate	131,788	1,866	133,654	60,473	1,331	61,804	71,315	535	71,850
3	892000	Services	1,498,900	0	1,498,900	1,126,765	0	1,126,765	372,135	0	372,135
3	893000	Meters & House Regulators	1,345,429	750,237	2,095,666	874,566	535,077	1,409,643	470,863	215,160	686,023
3	894000	Other Equipment	0	253,007	253,007	0	180,447	180,447	0	72,560	72,560
TOTAL DISTRIBUTION OPERATING EXP			13,693,504	8,796,304	22,489,808	9,766,368	6,273,612	16,039,980	3,927,136	2,522,692	6,449,828
G-DEPX		Depreciation Expense-Distribution	24,082,447	57,432	24,139,879	16,899,927	38,614	16,938,541	7,182,520	18,818	7,201,338
G-OTX		Taxes Other Than FIT	24,719,574	0	24,719,574	22,354,894	0	22,354,894	2,364,680	0	2,364,680
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			48,802,021	57,432	48,859,453	39,254,821	38,614	39,293,435	9,547,200	18,818	9,566,018
TOTAL DISTRIBUTION EXPENSES			62,495,525	8,853,736	71,349,261	49,021,189	6,312,226	55,333,415	13,474,336	2,541,510	16,015,846

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
G-OPS-12E

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	84,308	84,308	0	54,960	54,960	0	29,348	29,348
2	902000	Meter Reading Expenses	376,589	81,934	458,523	261,067	53,413	314,480	115,522	28,521	144,043
2	903XXX	Customer Records & Collection Expenses	575,241	4,861,568	5,436,809	324,085	3,169,256	3,493,341	251,156	1,692,312	1,943,468
2	904000	Uncollectible Accounts	681,692	0	681,692	555,179	0	555,179	126,513	0	126,513
2	905000	Misc Customer Accounts	0	206,573	206,573	0	134,665	134,665	0	71,908	71,908
TOTAL CUSTOMER ACCOUNTS EXPENSES		1,633,522	5,234,383	6,867,905	1,140,331	3,412,294	4,552,625	493,191	1,822,089	2,315,280	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	18,314,658	98,486	18,413,144	14,119,967	64,203	14,184,170	4,194,691	34,283	4,228,974
2	909000	Advertising	45,408	506,254	551,662	31,647	330,027	361,674	13,761	176,227	189,988
2	910000	Misc Customer Service & Info Exp	0	157,926	157,926	0	102,952	102,952	0	54,974	54,974
TOTAL CUSTOMER SERVICE & INFO EXP		18,360,066	762,666	19,122,732	14,151,614	497,182	14,648,796	4,208,452	265,484	4,473,936	
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	(3)	(3)	0	(2)	(2)	0	(1)	(1)
TOTAL SALES EXPENSES		0	(3)	(3)	0	(2)	(2)	0	(1)	(1)	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	378,342	9,165,764	9,544,106	171,297	6,576,069	6,747,366	207,045	2,589,695	2,796,740
4	921000	Office Supplies & Expenses	136	1,165,991	1,166,127	135	836,552	836,687	1	329,439	329,440
4	922000	Admin. Expenses Transferred - Credit	0	(19,657)	(19,657)	0	(14,103)	(14,103)	0	(5,554)	(5,554)
4	923000	Outside Services Employed	412,353	3,664,193	4,076,546	339,329	2,628,912	2,968,241	73,024	1,035,281	1,108,305
4	924000	Property Insurance Premium	0	660,222	660,222	0	473,683	473,683	0	186,539	186,539
4	925XXX	Injuries and Damages	18,145	1,887,400	1,905,545	13,813	1,354,134	1,367,947	4,332	533,266	537,598
4	926XXX	Employee Pensions and Benefits	4,279,852	5,835,219	10,115,071	3,124,980	4,186,536	7,311,516	1,154,872	1,648,683	2,803,555
4	928000	Regulatory Commission Expenses	1,198,822	243,262	1,442,084	940,602	174,531	1,115,133	258,220	68,731	326,951
4	930000	Miscellaneous General Expenses	43,448	1,981,490	2,024,938	34,912	1,421,640	1,456,552	8,536	559,850	568,386
4	931000	Rents	0	150,174	150,174	0	107,744	107,744	0	42,430	42,430
4	935000	Maintenance of General Plant	808,505	3,133,178	3,941,683	701,875	2,247,930	2,949,805	106,630	885,248	991,878
TOTAL ADMIN & GEN OPERATING EXP		7,139,603	27,867,236	35,006,839	5,326,943	19,993,628	25,320,571	1,812,660	7,873,608	9,686,268	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 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	1,724,379	5,067,776	6,792,155	1,572,077	3,635,927	5,208,004	152,302	1,431,849	1,584,151
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	717,315	9,975,055	10,692,370	717,315	7,156,703	7,874,018	0	2,818,352	2,818,352
G-AMTX	Amortization Expense-General Plant - 390200, 396	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(56,092)	0	(56,092)	(56,092)	0	(56,092)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensio	1,793,829	0	1,793,829	1,793,829	0	1,793,829	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	770,175	0	770,175	770,175	0	770,175	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amortiz	321,414	0	321,414	321,414	0	321,414	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	55,580	233,432	289,012	43,288	165,928	209,216	12,292	67,504	79,796
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	7,490	0	7,490	0	0	0	7,490	0	7,490
99 407332	Existing Meters/ERTs Excess Depreciation Deferra	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	(10,660)	0	(10,660)	0	0	0	(10,660)	0	(10,660)
99 407357	AMORT OF INTERVENOR FUND DEFER	8,797	0	8,797	8,797	0	8,797	0	0	0
99 407381	Voluntary RNG Revenue Offset	42,397	0	42,397	35,469	0	35,469	6,928	0	6,928
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(2,981,954)	0	(2,981,954)	(2,981,954)	0	(2,981,954)	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	(65,598)	0	(65,598)	0	0	0	(65,598)	0	(65,598)
99 407443	Regulatory Deferral - Reg. Fees	(510,859)	0	(510,859)	(510,859)	0	(510,859)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(235,757)	0	(235,757)	(235,757)	0	(235,757)	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	19,126	0	19,126	11,668	0	11,668	7,458	0	7,458
99 407493	Amortization Remand Residual	(62,351)	0	(62,351)	(62,351)	0	(62,351)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	628,791	1,397,173	2,025,964	458,163	1,002,416	1,460,579	170,628	394,757	565,385
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(444,654)	16,761,562	16,316,908	(237,508)	12,024,201	11,786,693	(207,146)	4,737,361	4,530,215
	TOTAL ADMIN & GENERAL EXPENSES	6,694,949	44,628,798	51,323,747	5,089,435	32,017,829	37,107,264	1,605,514	12,610,969	14,216,483
	TOTAL EXPENSES BEFORE FIT	314,381,613	64,284,817	378,666,430	220,641,196	45,498,627	266,139,823	93,740,417	18,786,190	112,526,607
	NET OPERATING INCOME (LOSS) BEFORE FIT			40,919,959			27,603,899			13,316,060
G-FIT	FEDERAL INCOME TAX			2,048,052			1,754,856			293,196
G-FIT	DEFERRED FEDERAL INCOME TAX			(11,553,411)			(11,128,876)			(424,535)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			50,425,318			36,977,919			13,447,399

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.190%	34.810%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.321%	28.679%
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 November 30, 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	54,572	339,938	394,510	54,572	243,892	298,464	0	96,046	96,046
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,743,625	0	3,743,625	1,881,375	0	1,881,375
4	495100	Entitlement Penalties	29,639	4,218	33,857	14,658	3,026	17,684	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	(2,088,714)	0	(2,088,714)	1,315,029	0	1,315,029	(3,403,743)	0	(3,403,743)
4	495329	Amortization Res Decoupling Deferral	(3,341,572)	0	(3,341,572)	(4,073,943)	0	(4,073,943)	732,371	0	732,371
4	495338	Non-Res Decoupling Deferred Rev	(578,878)	0	(578,878)	91,419	0	91,419	(670,297)	0	(670,297)
4	495339	Amortization Non-Res Decoupling	(1,959,773)	0	(1,959,773)	(1,888,280)	0	(1,888,280)	(71,493)	0	(71,493)
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	(2,259,726)	344,156	(1,915,570)	(742,920)	246,918	(496,002)	(1,516,806)	97,238	(1,419,568)

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 November 30, 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	243,088,048	0	243,088,048	164,067,563	0	164,067,563	79,020,485	0	79,020,485
1	804001	Pipeline Demand Costs	20,728,063	0	20,728,063	14,178,826	0	14,178,826	6,549,237	0	6,549,237
1	804002	Transport Variable Charges	388,335	0	388,335	265,650	0	265,650	122,685	0	122,685
6	804010	Gas Costs - Fixed Hedge	(70,902)	0	(70,902)	(47,764)	0	(47,764)	(23,138)	0	(23,138)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	460,438	0	460,438	306,864	0	306,864	153,574	0	153,574
6	804018	Merchandise Processing Fee	145,547	0	145,547	96,694	0	96,694	48,853	0	48,853
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	(25,920,603)	0	(25,920,603)	(17,815,676)	0	(17,815,676)	(8,104,927)	0	(8,104,927)
6	804700	Gas Costs - Offsystem Bookout	487,796	0	487,796	330,931	0	330,931	156,865	0	156,865
6	804711	Gas Costs - Offsystem Bookout Offset	(487,796)	0	(487,796)	(330,931)	0	(330,931)	(156,865)	0	(156,865)
6	804730	Gas Costs - Intracompany LDC Gas	6,684,740	0	6,684,740	4,469,055	0	4,469,055	2,215,685	0	2,215,685
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	42,323,300	0	42,323,300	28,094,817	0	28,094,817	14,228,483	0	14,228,483
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(77,018,426)	0	(77,018,426)	(52,378,894)	0	(52,378,894)	(24,639,532)	0	(24,639,532)
		TOTAL PURCHASED GAS COSTS	210,808,540	0	210,808,540	141,237,135	0	141,237,135	69,571,405	0	69,571,405

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	67.234%	32.766%
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 November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	135,773	98,486	234,259	80,694	64,203	144,897	55,079	34,283	89,362
99	908600 Public Purpose Tariff Rider Expense Offset	18,100,162	0	18,100,162	13,878,938	0	13,878,938	4,221,224	0	4,221,224
99	908610 Limited Income Tax Refund Program	25,131	0	25,131	25,131	0	25,131	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	53,592	0	53,592	135,204	0	135,204	(81,612)	0	(81,612)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	18,314,658	98,486	18,413,144	14,119,967	64,203	14,184,170	4,194,691	34,283	4,228,974

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.190%	34.810%
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 November 30, 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		4.977%	4.982%
	Total Cost of Debt		2.785%	2.788%
	Total Weighted Cost		2.785%	2.788%
G-APL	Net Rate Base	792,467,244	569,934,327	222,532,917
	Interest Deduction for FIT Calculation	22,076,889	15,872,671	6,204,218
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 November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	419,586,389	293,743,722	125,842,667
G-OPS	Operating & Maintenance Expense	312,530,079	214,406,518	98,123,561
G-OPS	Book Deprec/Amort and Reg Amortizations	39,194,656	27,784,367	11,410,289
G-OTX	Taxes Other than FIT	26,941,695	23,948,938	2,992,757
	Net Operating Income Before FIT	40,919,959	27,603,899	13,316,060
G-INT	Less: Interest Expense	22,076,889	15,872,671	6,204,218
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,721)	0	(4,721)
G-SCM	Schedule M Adjustments	(9,085,720)	(3,374,770)	(5,710,950)
	Taxable Net Operating Income	9,752,629	8,356,458	1,396,171
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,048,052	1,754,856	293,196
G-DTE	Deferred FIT	271,952	(385,938)	657,890
G-DTE	Customer Tax Credit Amortization	(11,825,363)	(10,742,938)	(1,082,425)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(9,505,359)	(9,374,020)	(131,339)
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 November 30, 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	26,563,798	15,952,222	42,516,020	19,214,182	11,414,182	30,628,364	7,349,616	4,538,040	11,887,656
12	997001	Contributions In Aid of Construction	0	2,198,312	2,198,312	0	1,562,604	1,562,604	0	635,708	635,708
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(253,497)	(253,497)	0	(180,191)	(180,191)	0	(73,306)	(73,306)
99	997010	Deferred Gas Credit and Refunds	(34,695,125)	0	(34,695,125)	(24,284,076)	0	(24,284,076)	(10,411,049)	0	(10,411,049)
12	997016	Redemption Expense Amortization	0	26,111	26,111	0	18,560	18,560	0	7,551	7,551
99	997018	DSM Tariff Rider	3,359,333	0	3,359,333	1,059,069	0	1,059,069	2,300,264	0	2,300,264
12	997020	FAS87 Current Pension Accrual	0	(527,589)	(527,589)	0	(375,021)	(375,021)	0	(152,568)	(152,568)
12	997027	Customer Uncollectibles	(22,780)	(911,713)	(934,493)	(103,959)	(648,064)	(752,023)	81,179	(263,649)	(182,470)
99	997031	Decoupling Mechanism	7,968,936	0	7,968,936	4,555,774	0	4,555,774	3,413,162	0	3,413,162
12	997032	Interest Rate Swaps	0	2,823,329	2,823,329	0	2,006,879	2,006,879	0	816,450	816,450
12	997035	Leases	0	(16,967)	(16,967)	0	(12,173)	(12,173)	0	(4,794)	(4,794)
12	997048	AFUDC	0	(346,203)	(346,203)	0	(246,088)	(246,088)	0	(100,115)	(100,115)
12	997049	Tax Depreciation	0	(40,231,720)	(40,231,720)	0	(28,597,511)	(28,597,511)	0	(11,634,209)	(11,634,209)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	55,016	0	55,016	136,628	0	136,628	(81,612)	0	(81,612)
12	997080	Book Transportation Depreciation	0	7,712,985	7,712,985	0	5,482,544	5,482,544	0	2,230,441	2,230,441
12	997081	Deferred Compensation	0	(7,034)	(7,034)	0	(5,000)	(5,000)	0	(2,034)	(2,034)
4	997082	Meal Disallowances	0	190,650	190,650	0	136,784	136,784	0	53,866	53,866
12	997083	Paid Time Off	0	198,687	198,687	0	141,231	141,231	0	57,456	57,456
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(62,351)	0	(62,351)	(62,351)	0	(62,351)	0	0	0
12	997101	Repairs 481 (a)	0	(5,861,491)	(5,861,491)	0	(4,166,465)	(4,166,465)	0	(1,695,026)	(1,695,026)
99	997105	WA Nat Gas Line Extension	1,793,829	0	1,793,829	1,793,829	0	1,793,829	0	0	0
99	997107	MDM System	(3,015,577)	0	(3,015,577)	(3,015,577)	0	(3,015,577)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(29,765)	0	(29,765)	(29,765)	0	(29,765)	0	0	0
99	997109	Tax Reform Amortization	(26,328)	0	(26,328)	(26,328)	0	(26,328)	0	0	0
99	997110	FISERVE	158,334	(65,448)	92,886	0	(46,522)	(46,522)	158,334	(18,926)	139,408
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,520)	(32,520)	0	(13,230)	(13,230)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(325,384)	(325,384)	0	(132,375)	(132,375)
12	997115	AFUDC Equity DFIR Deferral	7,490	0	7,490	0	0	0	7,490	0	7,490
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	1,950,391	1,950,391	0	1,386,377	1,386,377	0	564,014	564,014
12	997120	Transportation Tax Disallowance	0	14,292	14,292	0	10,159	10,159	0	4,133	4,133
12	997122	Regulatory Fees	(510,859)	0	(510,859)	(510,859)	0	(510,859)	0	0	0
12	997125	COVID-19	(410,709)	0	(410,709)	(235,757)	0	(235,757)	(174,952)	0	(174,952)
12	997126	Prepaid Expenses	0	(191,926)	(191,926)	0	(136,425)	(136,425)	0	(55,501)	(55,501)
12	997127	CARES Act SS Deferral	0	87	87	0	62	62	0	25	25
12	997128	Meters Expensed	0	(3,610,783)	(3,610,783)	0	(2,566,617)	(2,566,617)	0	(1,044,166)	(1,044,166)
12	997129	Mixed Service Costs (IDD#5)	0	(7,058,333)	(7,058,333)	0	(5,017,204)	(5,017,204)	0	(2,041,129)	(2,041,129)
12	997138	Intervenor Funding	(31,013)	0	(31,013)	(31,013)	0	(31,013)	0	0	0
12	997139	Pension Settlement	0	122,967	122,967	0	87,407	87,407	0	35,560	35,560
12	997140	Insurance Balancing	12,425	0	12,425	12,425	0	12,425	0	0	0
12	997141	CCA	21,243,358	0	21,243,358	21,243,358	0	21,243,358	0	0	0
12	997143	Depreciation Rate Deferral	(65,598)	0	(65,598)	0	0	0	(65,598)	0	(65,598)
12	997144	Williams Pipeline Outage	(2,981,954)	0	(2,981,954)	(2,981,954)	0	(2,981,954)	0	0	0
12	997145	Sec 174 Research Costs	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	19,310,460	(28,396,180)	(9,085,720)	16,733,626	(20,108,396)	(3,374,770)	2,576,834	(8,287,784)	(5,710,950)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.190%	34.810%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.234%	32.766%
G-ALL	11	Book Depreciation	100.000%	71.512%	28.488%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.082%	28.918%
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 November 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(227,737)	(161,880)	(65,857)
99	410100	Deferred Federal Income Tax Exp	7,164,586	5,646,087	1,518,499
		SUBTOTAL	6,936,849	5,484,207	1,452,642
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,066,460)	(1,468,914)	(597,546)
99	411100	Deferred Federal Income Tax Exp	(5,667,020)	(5,149,239)	(517,781)
		SUBTOTAL	(7,733,480)	(6,618,153)	(1,115,327)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,068,583	748,008	320,575
		SUBTOTAL	1,068,583	748,008	320,575
		Total Deferred Federal Income Tax Expense	271,952	(385,938)	657,890
99	411193	Customer Tax Credit Amortization	(11,825,363)	(10,742,938)	(1,082,425)
		SUBTOTAL	(11,825,363)	(10,742,938)	(1,082,425)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.082%	28.918%
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 November 30, 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	196,157	196,157	0	133,465	133,465	0	62,692	62,692
		TOTAL UNDERGROUND STORAGE TAX	0	196,157	196,157	0	133,465	133,465	0	62,692	62,692
		DISTRIBUTION									
99	408110	State Excise Tax	10,417,872	0	10,417,872	10,417,872	0	10,417,872	0	0	0
99	408120	Municipal Occupation & License Tax	11,390,404	0	11,390,404	9,512,378	0	9,512,378	1,878,026	0	1,878,026
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	2,915,980	0	2,915,980	2,424,617	0	2,424,617	491,363	0	491,363
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	24,719,574	0	24,719,574	22,354,894	0	22,354,894	2,364,680	0	2,364,680
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	628,791	1,397,173	2,025,964	458,163	1,002,416	1,460,579	170,628	394,757	565,385
		TOTAL A&G TAX	628,791	1,397,173	2,025,964	458,163	1,002,416	1,460,579	170,628	394,757	565,385
		TOTAL TAXES OTHER THAN FIT	25,348,365	1,593,330	26,941,695	22,813,057	1,135,881	23,948,938	2,535,308	457,449	2,992,757

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended November 30, 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)	1,060,770	62,853,662	63,914,432	1,060,770	45,094,987	46,155,757	0	17,758,675	17,758,675
		TOTAL INTANGIBLE PLANT	2,854,881	64,186,571	67,041,452	2,083,364	46,051,296	48,134,660	771,517	18,135,275	18,906,792
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	909,197	909,197	0	382,806	382,806
1	351XXX	Structures & Improvements	0	3,206,776	3,206,776	0	2,181,890	2,181,890	0	1,024,886	1,024,886
1	352XXX	Wells	0	23,827,926	23,827,926	0	16,212,521	16,212,521	0	7,615,405	7,615,405
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	15,722,556	15,722,556	0	10,697,627	10,697,627	0	5,024,929	5,024,929
1	355000	Measuring & Regulating Equipment	0	2,331,156	2,331,156	0	1,586,119	1,586,119	0	745,037	745,037
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,345,029	3,345,029	0	2,275,958	2,275,958	0	1,069,071	1,069,071
		TOTAL UNDERGROUND STORAGE PLANT	0	52,329,378	52,329,378	0	35,635,027	35,635,027	0	16,694,351	16,694,351
		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	710,896	0	710,896	524,526	0	524,526	186,370	0	186,370
6	375000	Structures & Improvements	1,676,200	0	1,676,200	996,453	0	996,453	679,747	0	679,747
6	376000	Mains	504,888,753	2,518,937	507,407,690	346,741,056	1,693,582	348,434,638	158,147,697	825,355	158,973,052
6	378000	Measuring & Reg Station Equip-General	7,685,490	0	7,685,490	4,907,209	0	4,907,209	2,778,281	0	2,778,281
6	379000	Measuring & Reg Station Equip-City Gate	7,025,141	0	7,025,141	1,993,121	0	1,993,121	5,032,020	0	5,032,020
6	380000	Services	354,921,179	0	354,921,179	242,596,721	0	242,596,721	112,324,458	0	112,324,458
6	381XXX	Meters	127,572,697	0	127,572,697	90,918,563	0	90,918,563	36,654,134	0	36,654,134
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	4,291,168	0	4,291,168	3,218,034	0	3,218,034	1,073,134	0	1,073,134
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,008,860,119	2,518,937	1,011,379,056	691,959,608	1,693,582	693,653,190	316,900,511	825,355	317,725,866
		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	29,761,697	29,859,956	59,621,653	27,895,043	21,423,324	49,318,367	1,866,654	8,436,632	10,303,286
4	391XXX	Office Furniture & Equipment	488,148	14,573,335	15,061,483	485,890	10,455,785	10,941,675	2,258	4,117,550	4,119,808
4	392XXX	Transportation Equipment	14,062,796	5,451,873	19,514,669	10,421,931	3,911,501	14,333,432	3,640,865	1,540,372	5,181,237
4	393000	Stores Equipment	463,929	1,146,309	1,610,238	408,081	822,431	1,230,512	55,848	323,878	379,726
4	394000	Tools, Shop & Garage Equipment	3,679,883	8,001,465	11,681,348	2,873,457	5,740,731	8,614,188	806,426	2,260,734	3,067,160
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	4,801,013	23,730,194	28,531,207	3,665,442	17,025,465	20,690,907	1,135,571	6,704,729	7,840,300
4	398000	Miscellaneous Equipment	1,044	173,183	174,227	0	124,252	124,252	1,044	48,931	49,975
		TOTAL GENERAL PLANT	60,396,487	87,284,631	147,681,118	51,872,593	62,623,232	114,495,825	8,523,894	24,661,399	33,185,293

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended November 30, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,072,111,487	206,319,517	1,278,431,004	745,915,565	146,003,137	891,918,702	326,195,922	60,316,380	386,512,302
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,910,478)	(19,910,478)	0	(13,547,089)	(13,547,089)	0	(6,363,389)	(6,363,389)
G-ADEP		Distribution Plant	(308,435,010)	(2,076,149)	(310,511,159)	(200,920,385)	(1,395,878)	(202,316,263)	(107,514,625)	(680,271)	(108,194,896)
G-ADEP		General Plant	(20,021,280)	(30,572,676)	(50,593,956)	(15,770,815)	(21,934,672)	(37,705,487)	(4,250,465)	(8,638,004)	(12,888,469)
		TOTAL ACCUMULATED DEPRECIATION	(328,456,290)	(52,559,303)	(381,015,593)	(216,691,200)	(36,877,639)	(253,568,839)	(111,765,090)	(15,681,664)	(127,446,754)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(512,002)	(1,156,832)	(1,668,834)	(338,391)	(829,981)	(1,168,372)	(173,611)	(326,851)	(500,462)
G-AAMT		Misc IT Intangible Plant - 3031XX	(808,738)	(35,093,398)	(35,902,136)	(808,738)	(25,178,109)	(25,986,847)	0	(9,915,289)	(9,915,289)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,320,740)	(36,250,230)	(37,570,970)	(1,147,129)	(26,008,090)	(27,155,219)	(173,611)	(10,242,140)	(10,415,751)
		TOTAL ACCUMULATED DEPR/AMORT	(329,777,030)	(88,809,533)	(418,586,563)	(217,838,329)	(62,885,729)	(280,724,058)	(111,938,701)	(25,923,804)	(137,862,505)
		NET GAS UTILITY PLANT before DFIT	742,334,457	117,509,984	859,844,441	528,077,236	83,117,408	611,194,644	214,257,221	34,392,576	248,649,797
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,750,682)	(102,750,682)	0	(73,037,240)	(73,037,240)	0	(29,713,442)	(29,713,442)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,900,886)	(13,900,886)	0	(9,972,071)	(9,972,071)	0	(3,928,815)	(3,928,815)
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	(272,167)	(272,167)	0	(193,462)	(193,462)	0	(78,705)	(78,705)
		TOTAL ACCUMULATED DFIT	0	(118,336,391)	(118,336,391)	0	(84,216,297)	(84,216,297)	0	(34,120,094)	(34,120,094)
		NET GAS UTILITY PLANT	742,334,457	(826,407)	741,508,050	528,077,236	(1,098,889)	526,978,347	214,257,221	272,482	214,529,703

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.234%	32.766%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.082%	28.918%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 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	742,334,457	(826,407)	741,508,050	528,077,236	(1,098,889)	526,978,347	214,257,221	272,482	214,529,703
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,340,432	2,182,025	3,522,457	817,829	1,565,516	2,383,345	522,603	616,509	1,139,112
4	182318 Accumulated Amortization - AFUDC	(218,947)	(968,693)	(1,187,640)	(131,878)	(694,985)	(826,863)	(87,069)	(273,708)	(360,777)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100 Gas Inventory--Jackson Prairie	0	15,632,926	15,632,926	0	10,636,643	10,636,643	0	4,996,283	4,996,283
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:	3,101,044	0	3,101,044	3,101,044	0	3,101,044	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,359,771	0	7,359,771	7,359,771	0	7,359,771	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,196,771)	0	(2,196,771)	(2,196,771)	0	(2,196,771)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(17,786,695)	0	(17,786,695)	(7,496,153)	0	(7,496,153)	(10,290,542)	0	(10,290,542)
99	190393 ADFIT-Customer Tax Credit	3,735,206	0	3,735,206	1,574,192	0	1,574,192	2,161,014	0	2,161,014
99	235199 Customer Deposits	(2,503)	0	(2,503)	(2,503)	0	(2,503)	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	2,712,443	0	2,712,443	2,712,443	0	2,712,443	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(569,613)	0	(569,613)	(569,613)	0	(569,613)	0	0	0
C-WKC	Working Capital	30,858,843	0	30,858,843	22,346,116	0	22,346,116	8,512,727	0	8,512,727
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	28,333,210	22,625,984	50,959,194	27,514,477	15,441,503	42,955,980	818,733	7,184,481	8,003,214
	NET RATE BASE	770,667,667	21,799,577	792,467,244	555,591,713	14,342,614	569,934,327	215,075,954	7,456,963	222,532,917

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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 November 30, 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)	4,222,211	4,222,211											
Steam (ED-ID)	4,367,630	4,367,630											
Steam (ED-WA)	11,304,693	11,304,693											
Hydro (ED-AN)	16,603,702	16,603,702											
Other (ED-AN)	11,017,117	11,017,117											
Total Electric Production	47,515,353	47,515,353											
Electric Transmission													
ED-AN	20,150,232	20,150,232											
ED-ID	276,622	276,622											
ED-WA	521,884	521,884											
Total Electric Transmission	20,948,738	20,948,738											
Electric Distribution													
ED-AN	86,415	86,415											
ED-ID	20,493,271	20,493,271											
ED-WA	39,588,873	39,588,873											
Total Electric Distribution	60,168,559	60,168,559											
Gas Underground Storage													
1 GD-AN	763,833		763,833			763,833	763,833		519,712	519,712		244,121	244,121
GD-OR	129,447			129,447									
Total Gas Underground Storage	893,280		763,833	129,447		763,833	763,833		519,712	519,712		244,121	244,121
Gas Distribution													
6 GD-AN	57,432		57,432				57,432	57,432		38,614	38,614		18,818
GD-ID	7,182,520		7,182,520		7,182,520	7,182,520	7,182,520				7,182,520		7,182,520
GD-WA	16,899,927		16,899,927		16,899,927	16,899,927	16,899,927	16,899,927					
GD-OR	10,962,765			10,962,765									
Total Gas Distribution	35,102,644		24,139,879	10,962,765	24,082,447	57,432	24,139,879	16,899,927	38,614	16,938,541	7,182,520	18,818	7,201,338
General Plant													
ED-AN	2,819,163	2,819,163											
ED-ID	521,094	521,094											
ED-WA	1,409,077	1,409,077											
7,4 CD-AA	22,310,135	15,642,082	4,619,983	2,048,070		4,619,983	4,619,983		3,314,653	3,314,653		1,305,330	1,305,330
9,4 CD-AN	759,960	586,256	173,704			173,704	173,704		124,626	124,626		49,078	49,078
9 CD-ID	482,464	372,187	110,277		110,277	110,277	110,277				110,277		110,277
9 CD-WA	2,086,404	1,609,515	476,889		476,889	476,889	476,889	476,889					
8,4 GD-AA	355,028		245,094	109,934		245,094	245,094		175,845	175,845		69,249	69,249
4 GD-AN	28,995		28,995			28,995	28,995		20,803	20,803		8,192	8,192
GD-ID	42,025		42,025		42,025	42,025	42,025				42,025		42,025
GD-WA	1,095,188		1,095,188		1,095,188	1,095,188	1,095,188	1,095,188					
GD-OR	189,404			189,404									
Total General Plant	32,098,937	22,959,374	6,792,155	2,347,408	1,724,379	5,067,776	6,792,155	1,572,077	3,635,927	5,208,004	152,302	1,431,849	1,584,151
Total Depreciation Expense	196,727,511	151,592,024	31,695,867	13,439,620	25,806,826	5,889,041	31,695,867	18,472,004	4,194,253	22,666,257	7,334,822	1,694,788	9,029,610

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				68.040%	31.960%			
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				67.234%	32.766%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended November 30, 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	918,401	918,401											
Misc Intangible Plt (303000) ED-AN	262,452	262,452											
Total Production/Transmission	1,180,853	1,180,853											
Distribution													
Franchises (302000) ED-WA	109,742	109,742											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	115,608	115,608											
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
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	6,728			6,728									
Total General Plant - 303000	470,946	298,353	127,783	44,810	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	47,607,441	33,378,529	9,858,549	4,370,363		9,858,549	9,858,549		7,073,115	7,073,115		2,785,434	2,785,434
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
9,4 CD-WA	3,138,274	2,420,959	717,315		717,315		717,315	717,315		717,315			0
ED-AN	7,196,337	7,196,337											
ED-ID	0	0											
ED-WA	1,225,955	1,225,955											
8,4 GD-AA	129,000		89,055	39,945		89,055	89,055		63,893	63,893		25,162	25,162
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	66,693			66,693									
Total Miscellaneous IT Intangible Plant - 3031XX	59,483,797	44,314,426	10,692,370	4,477,001	717,315	9,975,055	10,692,370	717,315	7,156,703	7,874,018	0	2,818,352	2,818,352
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	61,673,635	46,331,671	10,820,153	4,521,811	756,972	10,063,181	10,820,153	742,177	7,219,930	7,962,107	14,795	2,843,251	2,858,046

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	68.040%	31.960%
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 November 30, 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)	(81,674,983)	(81,674,983)										
	Steam (ED-ID)	(99,704,687)	(99,704,687)										
	Steam (ED-WA)	(196,265,291)	(196,265,291)										
	Hydro (ED-AN)	(202,855,155)	(202,855,155)										
	Other (ED-AN)	(179,183,933)	(179,183,933)										
	Total Electric Production	(759,684,049)	(759,684,049)										
Electric Transmission													
	ED-AN	(257,258,832)	(257,258,832)										
	ED-ID	(10,851,380)	(10,851,380)										
	ED-WA	(17,199,258)	(17,199,258)										
	Total Electric Transmission	(285,309,470)	(285,309,470)										
Electric Distribution													
	ED-AN	(570,307)	(570,307)										
	ED-ID	(294,467,892)	(294,467,892)										
	ED-WA	(489,346,327)	(489,346,327)										
	Total Electric Distribution	(784,384,526)	(784,384,526)										
Gas Underground Storage													
1	GD-AN	(19,910,478)	(19,910,478)			(19,910,478)	(19,910,478)		(13,547,089)	(13,547,089)		(6,363,389)	(6,363,389)
	GD-OR	(1,762,081)		(1,762,081)									
	Total Gas Underground Storage	(21,672,559)	(19,910,478)	(1,762,081)		(19,910,478)	(19,910,478)		(13,547,089)	(13,547,089)		(6,363,389)	(6,363,389)
Gas Distribution													
6	GD-AN	(2,076,149)	(2,076,149)			(2,076,149)	(2,076,149)		(1,395,878)	(1,395,878)		(680,271)	(680,271)
	GD-ID	(107,514,625)	(107,514,625)		(107,514,625)	(107,514,625)					(107,514,625)		(107,514,625)
	GD-WA	(200,920,385)	(200,920,385)		(200,920,385)	(200,920,385)	(200,920,385)			(200,920,385)			
	GD-OR	(149,000,724)		(149,000,724)									
	Total Gas Distribution	(459,511,883)	(310,511,159)	(149,000,724)	(308,435,010)	(2,076,149)	(310,511,159)	(200,920,385)	(1,395,878)	(202,316,263)	(107,514,625)	(680,271)	(108,194,896)
General Plant													
	ED-AN	(36,998,091)	(36,998,091)										
	ED-ID	(13,692,439)	(13,692,439)										
	ED-WA	(27,150,570)	(27,150,570)										
7,4	CD-AA	(108,959,756)	(76,393,864)	(22,563,386)	(10,002,506)		(22,563,386)		(16,188,327)	(16,188,327)		(6,375,059)	(6,375,059)
9,4	CD-AN	(9,129,372)	(7,042,672)	(2,086,700)			(2,086,700)		(1,497,124)	(1,497,124)		(589,576)	(589,576)
9	CD-ID	(7,630,494)	(5,886,392)	(1,744,102)		(1,744,102)	(1,744,102)				(1,744,102)		(1,744,102)
9	CD-WA	(9,154,946)	(7,062,400)	(2,092,546)		(2,092,546)	(2,092,546)	(2,092,546)		(2,092,546)			
8,4	GD-AA	(2,801,079)		(1,933,725)	(867,354)		(1,933,725)		(1,387,370)	(1,387,370)		(546,355)	(546,355)
4	GD-AN	(3,988,865)	(3,988,865)				(3,988,865)		(2,861,851)	(2,861,851)		(1,127,014)	(1,127,014)
	GD-ID	(2,506,363)	(2,506,363)			(2,506,363)	(2,506,363)				(2,506,363)		(2,506,363)
	GD-WA	(13,678,269)	(13,678,269)			(13,678,269)	(13,678,269)	(13,678,269)		(13,678,269)			
	GD-OR	(5,934,505)		(5,934,505)									
	Total General Plant	(241,624,749)	(174,226,428)	(50,593,956)	(16,804,365)	(20,021,280)	(30,572,676)	(50,593,956)	(15,770,815)	(21,934,672)	(37,705,487)	(4,250,465)	(8,638,004)
	Total Accumulated Depreciation	(2,552,187,236)	(2,003,604,473)	(381,015,593)	(167,567,170)	(328,456,290)	(52,559,303)	(381,015,593)	(216,691,200)	(36,877,639)	(253,568,839)	(111,765,090)	(15,681,664)

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		68.040%	31.960%				
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		67.234%	32.766%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended November 30, 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	(16,493,621)	(16,493,621)											
Misc Intangible Plt (303000)	ED-AN	(3,060,036)	(3,060,036)											
Total Production/Transmission		(19,553,657)	(19,553,657)											
Distribution														
Franchises (302000)	ED-WA	(494,126)	(494,126)											
Misc Intangible Plt (303000)	ED-WA	(71,515)	(71,515)											
Total Distribution		(565,641)	(565,641)											
General Plant - 303000														
7,4	CD-AA	(5,416,052)	(3,797,302)	(1,121,556)	(497,194)		(1,121,556)	(1,121,556)		(804,672)	(804,672)		(316,884)	(316,884)
9,4	CD-AN	(154,332)	(119,056)	(35,276)			(35,276)	(35,276)		(25,309)	(25,309)		(9,967)	(9,967)
	GD-ID	(173,611)		(173,611)		(173,611)	(173,611)	(173,611)				(173,611)		(173,611)
	GD-WA	(338,391)		(338,391)		(338,391)	(338,391)	(338,391)						
	GD-OR	(135,057)		(135,057)					(338,391)		(338,391)			
Total General Plant - 303000		(6,217,443)	(3,916,358)	(1,668,834)	(632,251)	(512,002)	(1,156,832)	(1,668,834)	(338,391)	(829,981)	(1,168,372)	(173,611)	(326,851)	(500,462)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(167,708,020)	(117,583,446)	(34,728,978)	(15,395,596)		(34,728,978)	(34,728,978)		(24,916,652)	(24,916,652)		(9,812,326)	(9,812,326)
9,4	CD-AN	(503,349)	(388,299)	(115,050)			(115,050)	(115,050)		(82,544)	(82,544)		(32,506)	(32,506)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(3,538,254)	(2,729,516)	(808,738)		(808,738)	(808,738)	(808,738)			(808,738)	0		0
	ED-AN	(15,177,872)	(15,177,872)											
	ED-ID	0	0											
	ED-WA	(3,209,349)	(3,209,349)											
8,4	GD-AA	(316,280)		(218,344)	(97,936)		(249,370)	(249,370)		(178,913)	(178,913)		(70,457)	(70,457)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(77,384)		(77,384)										
Total Miscellaneous IT Intangible Plant - 3031X		(190,530,508)	(139,088,482)	(35,871,110)	(15,570,916)	(808,738)	(35,093,398)	(35,902,136)	(808,738)	(25,178,109)	(25,986,847)	0	(9,915,289)	(9,915,289)
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	(1,547,034)	(1,547,034)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0		0										
Total General Plant - 390200, 396200		(1,547,034)	(1,547,034)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(218,414,283)	(164,671,172)	(37,539,944)	(16,203,167)	(1,320,740)	(36,250,230)	(37,570,970)	(1,147,129)	(26,008,090)	(27,155,219)	(173,611)	(10,242,140)	(10,415,751)

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	68.040%	31.960%					
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 November 30, 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	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	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	19,461,917	800,859	699,567	9,886,074	11,386,500	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	21,003,700	8,515,822	3,337,190	9,150,688	21,003,700	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	4,448,349	0	0	0	0	0	0	0	0	4,448,349	0	4,448,349
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,794,756	0	0	92,403,939	92,403,939	0	0	27,292,058	27,292,058	0	12,098,759	12,098,759
9	CD-WA / ID / AN	31,845,802	9,600,072	6,300,008	8,666,727	24,566,807	2,844,443	1,866,654	2,567,898	7,278,995	0	0	0
	TOTAL ACCOUNT	214,143,207	18,115,894	9,637,198	110,221,354	137,974,446	27,895,043	1,866,654	29,859,956	59,621,653	4,448,349	12,098,759	16,547,108
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,139,714	1,688,562	7,798	2,443,354	4,139,714	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	69,524,484	0	0	48,745,006	48,745,006	0	0	14,397,130	14,397,130	0	6,382,348	6,382,348
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	75,451,278	2,541,661	15,420	51,385,409	53,942,490	485,891	2,258	14,573,335	15,061,484	12,109	6,435,195	6,447,304
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,402,230	25,766,598	12,282,924	24,352,708	62,402,230	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,185,665	0	0	0	0	9,953,962	3,413,318	2,818,385	16,185,665	0	0	0
99	GD-OR / AS	4,848,994	0	0	0	0	0	0	0	0	4,848,994	0	4,848,994
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	7,435,389	1,579,408	767,978	3,388,496	5,735,882	467,969	227,547	1,003,991	1,699,507	0	0	0
	TOTAL ACCOUNT	98,514,398	27,346,006	13,050,902	33,031,107	73,428,015	10,421,931	3,640,865	5,451,874	19,514,670	4,848,994	722,719	5,571,713

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 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
	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	6,060,689	626,837	188,488	3,860,072	4,675,397	185,728	55,848	1,143,716	1,385,292	0	0	0
	TOTAL ACCOUNT	6,789,140	685,703	188,488	4,282,769	5,156,960	408,081	55,848	1,146,309	1,610,238	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,755,198	1,753,862	530,005	6,471,331	8,755,198	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,888,185	0	0	0	0	2,866,242	584,802	437,141	3,888,185	0	0	0
99	GD-OR / AS	1,293,661	0	0	0	0	0	0	0	0	1,293,661	0	1,293,661
8	GD-AA	5,849,710	0	0	0	0	0	0	4,038,347	4,038,347	0	1,811,363	1,811,363
7	CD-AA	15,896,943	0	0	11,145,665	11,145,665	0	0	3,291,939	3,291,939	0	1,459,339	1,459,339
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	37,708,796	1,778,213	1,277,994	18,406,878	21,463,085	2,873,457	806,427	8,001,464	11,681,348	1,293,661	3,270,702	4,564,363
	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	3,305,285	398,866	15,791	2,890,628	3,305,285	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	5,086,893	398,866	15,791	3,819,788	4,234,445	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 November 30, 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	42,384,271	12,517,315	6,538,924	23,328,032	42,384,271	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	110,180,288	0	0	77,249,604	77,249,604	0	0	22,816,134	22,816,134	0	10,114,550	10,114,550
9	CD-WA / ID / AN	20,377,261	10,360,687	2,861,499	2,497,444	15,719,630	3,069,808	847,845	739,978	4,657,631	0	0	0
	TOTAL ACCOUNT	174,816,778	22,878,002	9,400,423	103,075,080	135,353,505	3,665,442	1,135,571	23,730,195	28,531,208	742,178	10,189,887	10,932,065
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	294,786	0	6,846	287,940	294,786	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	823,717	0	0	577,525	577,525	0	0	170,575	170,575	0	75,617	75,617
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	1,141,774	0	10,370	872,193	882,563	0	1,044	173,183	174,227	9,092	75,892	84,984
	TOTAL GENERAL PLANT	664,947,929	87,409,535	42,196,078	341,227,605	470,833,218	51,872,594	8,523,895	87,284,632	147,681,121	12,283,112	34,150,478	46,433,590

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 November 30, 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	28,109,903	5,199,478	0	22,910,425	28,109,903	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	116,779,018	0	0	81,876,105	81,876,105	0	0	24,182,599	24,182,599	0	10,720,314	
9		CD-WA / ID / AN	1,490,985	687,494	0	462,697	1,150,191	203,700	0	137,094	340,794	0	0	
		TOTAL ACCOUNT	147,154,915	5,886,972	0	105,249,227	111,136,199	203,700	0	24,609,915	24,813,615	354,611	10,850,490	11,205,101
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,297,225	0	0	5,297,225	5,297,225	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	1,087,441	0	0	0	0	0	0	750,715	750,715	0	336,726	
7		CD-AA	33,846,851	0	0	23,730,704	23,730,704	0	0	7,009,006	7,009,006	0	3,107,141	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	40,231,517	0	0	29,027,929	29,027,929	0	0	7,759,721	7,759,721	0	3,443,867	3,443,867
	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 November 30, 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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,467,720	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	3,749,705	2,892,635	0	0	2,892,635	857,070	0	0	857,070	0	0	0
		TOTAL ACCOUNT	5,612,477	4,672,162	0	58,365	4,730,527	857,070	0	17,238	874,308	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	384,702	0	0	384,702	384,702	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	19,772,321	0	0	13,862,770	13,862,770	0	0	4,094,452	4,094,452	0	1,815,099	1,815,099
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	20,157,023	0	0	14,247,472	14,247,472	0	0	4,094,452	4,094,452	0	1,815,099	1,815,099
		TOTAL	369,110,048	10,878,850	0	262,029,828	272,908,678	2,083,364	771,517	64,186,567	67,041,448	780,562	28,379,360	29,159,922

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 November 30, 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	(66,212,701)	(46,423,049)	(13,711,326)	(6,078,326)
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	(73,863,824)	(51,845,714)	(15,313,543)	(6,704,567)

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 November 30, 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	6,527,216	6,527,216	0	0	0	0	6,527,216
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	86	86	0	0	0	0	86
7/4	154560 Supply Chain Invoice Price Variance	0	0	84	84	0	0	0	0	84
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	110,505,597	47,871,264	0	158,376,861	88,159,481	39,358,537	22,346,116	8,512,727	0
TOTAL		110,505,597	47,871,264	6,527,490	164,904,351	88,159,481	39,358,537	22,346,116	8,512,727	6,527,490

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