

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	53,034,895	39,487,088	13,547,807
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>53,034,895</u>	<u>39,487,088</u>	<u>13,547,807</u>
G-APL	Gas Net Adjusted Rate Base	<u>773,669,487</u>	<u>554,832,720</u>	<u>218,836,767</u>
	RATE OF RETURN	<u>6.855%</u>	<u>7.117%</u>	<u>6.191%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2024
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	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers - AMA Percent	05-01-2023 thru 04-30-2024	272,027 100.000%	177,346 65.194%	94,681 34.806%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2023 thru 04-30-2024	14,808,449 100.000%	10,458,382 70.624%	4,350,067 29.376%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000%	278.949%	121.051%
				100.000%	69.737%	30.263%
6	Input	Actual Therms Purchased Percent	05-01-2023 thru 04-30-2024	285,438,630 100.000%	190,713,922 66.814%	94,724,708 33.186%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894	107,790,190	93,362,819	10,011,637	4,415,734
	Direct O & M Accts 901 - 935	22,024,373	17,671,165	2,366,681	1,986,527
	Direct O & M Accts 901 - 905 Utility 9 Only	5,750,511	4,121,480	1,629,031	XXXXXX
	Adjustments	0			
	Total	135,565,074	115,155,464	14,007,349	6,402,261
	Percentage	100.000%	84.944%	10.333%	4.723%
	Direct Labor Accts 500 - 894	69,599,392	51,951,449	12,829,660	4,818,283
	Direct Labor Accts 901 - 935	25,229,673	18,645,658	2,841,271	3,742,744
	Direct Labor Accts 901 - 905 Utility 9 Only	5,270,888	3,676,701	1,594,187	XXXXXX
	Total	100,099,953	74,273,808	17,265,118	8,561,027
	Percentage	100.000%	74.200%	17.248%	8.552%
	Number of Customers at	797,628	416,479	273,638	107,511
	Percentage	100.000%	52.215%	34.306%	13.479%
	Net Direct Plant	4,635,600,983	3,454,855,358	784,053,033	396,692,592
	Percentage	100.000%	74.528%	16.914%	8.558%
	Total Percentages	400.000%	285.887%	78.801%	35.312%
	Average (CD AA)	100.000%	71.472%	19.700%	8.828%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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 Average of Monthly Averages Basis

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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2024
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	05-01-2023 thru 04-30-2024	31,620,958	22,640,576	8,980,382	
			100.000%	71.600%	28.400%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2023 thru 04-30-2024	847,894,357	601,166,778	246,727,579	
			100.000%	70.901%	29.099%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2023 thru 04-30-2024	94,066,114	73,583,148	20,482,966	
			100.000%	78.225%	21.775%	
14	Net Allocated Schedule M's - AMA Percent	05-01-2023 thru 04-30-2024	-37,829,794	-27,022,173	-10,807,621	
			100.000%	71.431%	28.569%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	242,348,249	0	242,348,249	172,324,975	0	172,324,975	70,023,274	0	70,023,274
99	4812XX	Commercial - Firm & Interruptible	122,460,891	0	122,460,891	89,000,522	0	89,000,522	33,460,369	0	33,460,369
99	4813XX	Industrial-Firm	4,036,780	0	4,036,780	2,541,566	0	2,541,566	1,495,214	0	1,495,214
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	429,513	0	429,513	386,683	0	386,683	42,830	0	42,830
99	499XXX	Unbilled Revenue	(1,246,739)	0	(1,246,739)	(906,963)	0	(906,963)	(339,776)	0	(339,776)
TOTAL SALES TO ULTIMATE CUSTOMERS			368,028,694	0	368,028,694	263,346,783	0	263,346,783	104,681,911	0	104,681,911
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	54,701,873	0	54,701,873	36,261,721	0	36,261,721	18,440,152	0	18,440,152
4	488000	Miscellaneous Service Revenues	10,511	0	10,511	3,525	0	3,525	6,986	0	6,986
99	4893XX	Transportation Revenues	5,768,926	0	5,768,926	5,073,775	0	5,073,775	695,151	0	695,151
99	493000	Rent from Gas Property	1,050	0	1,050	1,000	0	1,000	50	0	50
99	495010	CCA Allowance Revenue	40,983,862	0	40,983,862	40,983,862	0	40,983,862	0	0	0
99	407310	CCA Allowance Revenue Deferral	(40,983,862)	0	(40,983,862)	(40,983,862)	0	(40,983,862)	0	0	0
4	495XXX	Other Gas Revenues	18,586,842	380,178	18,967,020	13,237,579	265,125	13,502,704	5,349,263	115,053	5,464,316
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			79,069,202	380,178	79,449,380	54,577,600	265,125	54,842,725	24,491,602	115,053	24,606,655
TOTAL GAS REVENUES			447,097,896	380,178	447,478,074	317,924,383	265,125	318,189,508	129,173,513	115,053	129,288,566
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	244,914,590	0	244,914,590	166,306,059	0	166,306,059	78,608,531	0	78,608,531
99	808XXX	Net Natural Gas Storage Transactions	(3,406,992)	0	(3,406,992)	(2,107,721)	0	(2,107,721)	(1,299,271)	0	(1,299,271)
99	811000	Gas Used for Products Extraction	(427,266)	0	(427,266)	(284,054)	0	(284,054)	(143,212)	0	(143,212)
10	813000	Other Gas Expenses	85,001	1,001,499	1,086,500	85,001	672,326	757,327	0	329,173	329,173
99	813010	Gas Technology Institute (GTI) Expenses	118,290	0	118,290	81,365	0	81,365	36,925	0	36,925
99	813100	CCA Emission Expense	34,136,063	0	34,136,063	34,136,063	0	34,136,063	0	0	0
99	407417	Regulatory Credits-CCA	(34,227,200)	0	(34,227,200)	(34,227,200)	0	(34,227,200)	0	0	0
TOTAL PRODUCTION EXPENSES			241,192,486	1,001,499	242,193,985	163,989,513	672,326	164,661,839	77,202,973	329,173	77,532,146
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	830,940	830,940	0	565,372	565,372	0	265,568	265,568
1	837000	Other Equipment	0	1,846,573	1,846,573	0	1,256,408	1,256,408	0	590,165	590,165
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,677,513	2,677,513	0	1,821,780	1,821,780	0	855,733	855,733
G-DEPX		Depreciation Expense-Underground Storage	0	774,189	774,189	0	526,758	526,758	0	247,431	247,431
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	285,336	285,336	0	194,143	194,143	0	91,193	91,193
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/			0	1,059,525	1,059,525	0	720,901	720,901	0	338,624	338,624
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,737,038	3,737,038	0	2,542,681	2,542,681	0	1,194,357	1,194,357

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	87,025	87,025	0	56,735	56,735	0	30,290	30,290
2	902000	Meter Reading Expenses	345,481	77,142	422,623	239,555	50,292	289,847	105,926	26,850	132,776
2	903XXX	Customer Records & Collection Expenses	594,474	5,065,767	5,660,241	345,904	3,302,576	3,648,480	248,570	1,763,191	2,011,761
2	904000	Uncollectible Accounts	1,109,957	56,092	1,166,049	786,361	36,569	822,930	323,596	19,523	343,119
2	905000	Misc Customer Accounts	0	220,330	220,330	0	143,642	143,642	0	76,688	76,688
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,049,912	5,506,356	7,556,268	1,371,820	3,589,814	4,961,634	678,092	1,916,542	2,594,634
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	19,986,801	91,021	20,077,822	16,005,033	59,340	16,064,373	3,981,768	31,681	4,013,449
2	909000	Advertising	46,696	493,948	540,644	34,145	322,024	356,169	12,551	171,924	184,475
2	910000	Misc Customer Service & Info Exp	0	65,606	65,606	0	42,771	42,771	0	22,835	22,835
TOTAL CUSTOMER SERVICE & INFO EXP			20,033,497	650,575	20,684,072	16,039,178	424,135	16,463,313	3,994,319	226,440	4,220,759
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	(23)	(23)	0	(15)	(15)	0	(8)	(8)
TOTAL SALES EXPENSES			0	(23)	(23)	0	(15)	(15)	0	(8)	(8)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	516,328	8,505,360	9,021,688	258,373	5,931,383	6,189,756	257,955	2,573,977	2,831,932
4	921000	Office Supplies & Expenses	132	1,109,053	1,109,185	132	773,420	773,552	0	335,633	335,633
4	922000	Admin. Expenses Transferred - Credit	0	(19,255)	(19,255)	0	(13,428)	(13,428)	0	(5,827)	(5,827)
4	923000	Outside Services Employed	620,034	3,720,630	4,340,664	526,377	2,594,656	3,121,033	93,657	1,125,974	1,219,631
4	924000	Property Insurance Premium	0	687,279	687,279	0	479,288	479,288	0	207,991	207,991
4	925XXX	Injuries and Damages	21,455	2,056,008	2,077,463	16,586	1,433,798	1,450,384	4,869	622,210	627,079
4	926XXX	Employee Pensions and Benefits	1,949,438	5,896,240	7,845,678	1,448,911	4,111,861	5,560,772	500,527	1,784,379	2,284,906
4	928000	Regulatory Commission Expenses	1,311,603	237,541	1,549,144	1,082,549	165,654	1,248,203	229,054	71,887	300,941
4	930000	Miscellaneous General Expenses	34,431	1,742,398	1,776,829	25,828	1,215,096	1,240,924	8,603	527,302	535,905
4	931000	Rents	0	155,239	155,239	0	108,259	108,259	0	46,980	46,980
4	935000	Maintenance of General Plant	633,689	3,278,671	3,912,360	535,881	2,286,447	2,822,328	97,808	992,224	1,090,032
TOTAL ADMIN & GEN OPERATING EXP			5,087,110	27,369,164	32,456,274	3,894,637	19,086,434	22,981,071	1,192,473	8,282,730	9,475,203

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,644,431	4,769,622	6,414,053	1,496,175	3,326,191	4,822,366	148,256	1,443,431	1,591,687
G-AMTX	Amortization Expense - General Plant - 303000	39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	408,380	10,074,327	10,482,707	408,380	7,025,533	7,433,913	0	3,048,794	3,048,794
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(61,192)	0	(61,192)	(61,192)	0	(61,192)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,550,390	0	1,550,390	1,550,390	0	1,550,390	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	754,848	0	754,848	754,848	0	754,848	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	318,056	0	318,056	318,056	0	318,056	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	44,830	235,430	280,260	32,853	166,922	199,775	11,977	68,508	80,485
99 407314	Regulatory Debit - FISERVE Amortization	158,334	0	158,334	0	0	0	158,334	0	158,334
99 407317	Regulatory Debit - CCA WA Gas Amortization	3,462,593	0	3,462,593	3,462,593	0	3,462,593	0	0	0
99 407319	AFUDC Equity DFIT Deferral	19,973	0	19,973	0	0	0	19,973	0	19,973
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	355,529	0	355,529	228,733	0	228,733	126,796	0	126,796
99 407347	COVID-19 Deferred Costs	(16,523)	0	(16,523)	0	0	0	(16,523)	0	(16,523)
99 407357	AMORT OF INTERVENOR FUND DEFER	31,701	0	31,701	31,701	0	31,701	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(6,266)	0	(6,266)	(6,266)	0	(6,266)	0	0	0
99 407381	Voluntary RNG Revenue Offset	41,276	0	41,276	35,062	0	35,062	6,214	0	6,214
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(9,308,692)	0	(9,308,692)	(6,599,956)	0	(6,599,956)	(2,708,736)	0	(2,708,736)
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407426	Reg Credits - CCA WA Gas Amortization	(1,251,575)	0	(1,251,575)	(1,251,575)	0	(1,251,575)	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	(87,464)	0	(87,464)	0	0	0	(87,464)	0	(87,464)
99 407443	Regulatory Deferral - Reg. Fees	(606,480)	0	(606,480)	(606,480)	0	(606,480)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(467,273)	0	(467,273)	(463,672)	0	(463,672)	(3,601)	0	(3,601)
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(150,997)	0	(150,997)	(103,281)	0	(103,281)	(47,716)	0	(47,716)
99 407493	Amortization Remand Residual	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	651,336	1,133,099	1,784,435	477,760	790,189	1,267,949	173,576	342,910	516,486
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,543,148)	16,296,310	13,753,162	(339,029)	11,367,297	11,028,268	(2,204,119)	4,929,013	2,724,894
	TOTAL ADMIN & GENERAL EXPENSES	2,543,962	43,665,474	46,209,436	3,555,608	30,453,731	34,009,339	(1,011,646)	13,211,743	12,200,097
	TOTAL EXPENSES BEFORE FIT	330,045,088	68,128,699	398,173,787	235,059,644	47,262,650	282,322,294	94,985,444	20,866,049	115,851,493
	NET OPERATING INCOME (LOSS) BEFORE FIT			49,304,287			35,867,214			13,437,073
G-FIT	FEDERAL INCOME TAX			24,411,659			19,659,720			4,751,939
G-FIT	DEFERRED FEDERAL INCOME TAX			(28,142,267)			(23,279,594)			(4,862,673)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			53,034,895			39,487,088			13,547,807

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers - AMA	100.000%	65.194%	34.806%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.624%	29.376%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended April 30, 2024	
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	56,828	375,961	432,789	56,828	262,184	319,012	0	113,777	113,777
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,731,016	0	3,731,016	1,893,984	0	1,893,984
4	495100	Entitlement Penalties	76,259	4,218	80,477	61,278	2,942	64,220	14,981	1,276	16,257
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	12,502,871	0	12,502,871	10,387,206	0	10,387,206	2,115,665	0	2,115,665
4	495329	Amortization Res Decoupling Deferral	(153,361)	0	(153,361)	(938,804)	0	(938,804)	785,443	0	785,443
4	495338	Non-Res Decoupling Deferred Rev	2,633,448	0	2,633,448	2,180,709	0	2,180,709	452,739	0	452,739
4	495339	Amortization Non-Res Decoupling	(2,154,202)	0	(2,154,202)	(2,240,653)	0	(2,240,653)	86,451	0	86,451
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	18,586,843	380,179	18,967,022	13,237,580	265,126	13,502,706	5,349,263	115,053	5,464,316

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended April 30, 2024	
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	102,755,759	0	102,755,759	68,286,885	0	68,286,885	34,468,874	0	34,468,874
1	804001	Pipeline Demand Costs	28,231,638	0	28,231,638	19,265,087	0	19,265,087	8,966,551	0	8,966,551
1	804002	Transport Variable Charges	358,658	0	358,658	244,596	0	244,596	114,062	0	114,062
6	804010	Gas Costs - Fixed Hedge	(37,392)	0	(37,392)	(25,558)	0	(25,558)	(11,834)	0	(11,834)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	538,159	0	538,159	388,164	0	388,164	149,995	0	149,995
6	804018	Merchandise Processing Fee	151,722	0	151,722	100,619	0	100,619	51,103	0	51,103
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	29,892,208	0	29,892,208	20,005,393	0	20,005,393	9,886,815	0	9,886,815
6	804700	Gas Costs - Offsystem Bookout	24,536	0	24,536	16,242	0	16,242	8,294	0	8,294
6	804711	Gas Costs - Offsystem Bookout Offset	(24,536)	0	(24,536)	(16,242)	0	(16,242)	(8,294)	0	(8,294)
6	804730	Gas Costs - Intracompany LDC Gas	5,520,978	0	5,520,978	3,655,414	0	3,655,414	1,865,564	0	1,865,564
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	71,285,630	0	71,285,630	50,395,591	0	50,395,591	20,890,039	0	20,890,039
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	6,217,230	0	6,217,230	3,989,868	0	3,989,868	2,227,362	0	2,227,362
		TOTAL PURCHASED GAS COSTS	244,914,590	0	244,914,590	166,306,059	0	166,306,059	78,608,531	0	78,608,531

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.814%	33.186%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	138,482	91,021	229,503	80,133	59,340	139,473	58,349	31,681	90,030
99	908600 Public Purpose Tariff Rider Expense Offset	19,796,387	0	19,796,387	15,851,905	0	15,851,905	3,944,482	0	3,944,482
99	908610 Limited Income Tax Refund Program	25,131	0	25,131	25,131	0	25,131	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	26,801	0	26,801	47,864	0	47,864	(21,063)	0	(21,063)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		19,986,801	91,021	20,077,822	16,005,033	59,340	16,064,373	3,981,768	31,681	4,013,449

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.194%	34.806%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT--GAS NORTH
 For Twelve Months Ended April 30, 2024
 Average of Monthly Averages Basis

Report ID:
G-INT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.52%	55.52%
2	Cost of Debt		5.228%	5.235%
	Total Cost of Debt		2.903%	2.906%
	Total Weighted Cost		2.903%	2.906%
G-APL	Net Rate Base	773,669,487	554,832,720	218,836,767
	Interest Deduction for FIT Calculation	22,466,190	16,106,794	6,359,396
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	447,478,074	318,189,508	129,288,566
G-OPS	Operating & Maintenance Expense	333,888,397	230,890,619	102,997,778
G-OPS	Book Deprec/Amort and Reg Amortizations	37,175,632	27,578,528	9,597,104
G-OTX	Taxes Other than FIT	27,109,758	23,853,147	3,256,611
	Net Operating Income Before FIT	49,304,287	35,867,214	13,437,073
G-INT	Less: Interest Expense	22,466,190	16,106,794	6,359,396
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	89,412,613	73,857,292	15,555,321
	Taxable Net Operating Income	116,245,991	93,617,712	22,628,279
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	24,411,659	19,659,720	4,751,939
G-DTE	Deferred FIT	(20,578,057)	(16,776,211)	(3,801,846)
G-DTE	Customer Tax Credit Amortization	(7,564,210)	(6,503,383)	(1,060,827)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(3,730,608)	(3,619,874)	(110,734)
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 April 30, 2024	
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	26,469,263	15,757,890	42,227,153	19,183,506	10,974,307	30,157,813	7,285,757	4,783,583	12,069,340
12	997001	Contributions In Aid of Construction	0	1,527,710	1,527,710	0	1,083,162	1,083,162	0	444,548	444,548
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(396,726)	(396,726)	0	(281,283)	(281,283)	0	(115,443)	(115,443)
99	997010	Deferred Gas Credit and Refunds	77,502,861	0	77,502,861	54,385,460	0	54,385,460	23,117,401	0	23,117,401
12	997016	Redemption Expense Amortization	0	22,927	22,927	0	16,255	16,255	0	6,672	6,672
99	997018	DSM Tariff Rider	546,917	0	546,917	(1,340,764)	0	(1,340,764)	1,887,681	0	1,887,681
12	997020	FAS87 Current Pension Accrual	0	(408,298)	(408,298)	0	(289,487)	(289,487)	0	(118,811)	(118,811)
12	997027	Customer Uncollectibles	205,832	(897,787)	(691,955)	(50,858)	(636,540)	(687,398)	256,690	(261,247)	(4,557)
99	997031	Decoupling Mechanism	(12,828,754)	0	(12,828,754)	(9,388,457)	0	(9,388,457)	(3,440,297)	0	(3,440,297)
12	997032	Interest Rate Swaps	0	2,106,611	2,106,611	0	1,493,608	1,493,608	0	613,003	613,003
12	997035	Leases	0	(6,342)	(6,342)	0	(4,423)	(4,423)	0	(1,919)	(1,919)
12	997048	AFUDC	0	(180,456)	(180,456)	0	(127,945)	(127,945)	0	(52,511)	(52,511)
12	997049	Tax Depreciation	0	(40,793,506)	(40,793,506)	0	(28,923,004)	(28,923,004)	0	(11,870,502)	(11,870,502)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	1,265,479	0	1,265,479	1,286,542	0	1,286,542	(21,063)	0	(21,063)
12	997080	Book Transportation Depreciation	0	4,270,035	4,270,035	0	3,027,498	3,027,498	0	1,242,537	1,242,537
12	997081	Deferred Compensation	0	(30,860)	(30,860)	0	(21,880)	(21,880)	0	(8,980)	(8,980)
4	997082	Meal Disallowances	0	201,874	201,874	0	140,781	140,781	0	61,093	61,093
12	997083	Paid Time Off	0	266,445	266,445	0	188,912	188,912	0	77,533	77,533
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
12	997101	Repairs 481 (a)	0	(3,275,845)	(3,275,845)	0	(2,322,607)	(2,322,607)	0	(953,238)	(953,238)
99	997105	WA Nat Gas Line Extension	1,550,390	0	1,550,390	1,550,390	0	1,550,390	0	0	0
99	997107	MDM System	1,072,904	0	1,072,904	1,072,904	0	1,072,904	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(32,470)	0	(32,470)	(32,470)	0	(32,470)	0	0	0
99	997109	Tax Reform Amortization	(28,721)	0	(28,721)	(28,721)	0	(28,721)	0	0	0
99	997110	FISERVE	158,334	80,072	238,406	0	56,772	56,772	158,334	23,300	181,634
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,868)	(21,868)	0	(8,975)	(8,975)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,539	27,539	0	11,303	11,303
12	997115	AFUDC Equity DFIR Deferral	19,973	0	19,973	0	0	0	19,973	0	19,973
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	809,840	809,840	0	574,185	574,185	0	235,655	235,655
12	997120	Transportation Tax Disallowance	0	35,840	35,840	0	25,411	25,411	0	10,429	10,429
12	997122	Regulatory Fees	(606,480)	0	(606,480)	(606,480)	0	(606,480)	0	0	0
12	997125	COVID-19	(648,087)	0	(648,087)	(463,672)	0	(463,672)	(184,415)	0	(184,415)
12	997126	Prepaid Expenses	0	(75,364)	(75,364)	0	(53,434)	(53,434)	0	(21,930)	(21,930)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,919,703)	(12,919,703)	0	(9,160,199)	(9,160,199)	0	(3,759,504)	(3,759,504)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,324,961)	(4,324,961)	0	(1,775,039)	(1,775,039)
12	997138	Intervenor Funding	30,929	0	30,929	30,929	0	30,929	0	0	0
12	997139	Pension Settlement	0	133,362	133,362	0	94,555	94,555	0	38,807	38,807
99	997140	Insurance Balancing	(157,005)	0	(157,005)	(109,289)	0	(109,289)	(47,716)	0	(47,716)
99	997141	CCA	41,832,145	0	41,832,145	41,832,145	0	41,832,145	0	0	0
99	997143	Depreciation Rate Deferral	268,065	0	268,065	228,733	0	228,733	39,332	0	39,332
99	997144	Williams Pipeline Outage	(9,308,692)	0	(9,308,692)	(6,599,956)	0	(6,599,956)	(2,708,736)	0	(2,708,736)
12	997145	Sec 174 Research Costs	0	2,034,490	2,034,490	0	1,442,474	1,442,474	0	592,016	592,016
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			127,242,405	(37,829,792)	89,412,613	100,879,464	(27,022,172)	73,857,292	26,362,941	(10,807,620)	15,555,321

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.194%	34.806%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.814%	33.186%
G-ALL	11	Book Depreciation	100.000%	71.600%	28.400%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.901%	29.099%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	866,460	614,329	252,131
99	410100	Deferred Federal Income Tax Exp	(2,341,855)	(1,474,619)	(867,236)
		SUBTOTAL	(1,475,395)	(860,290)	(615,105)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,140,868)	(2,226,907)	(913,961)
99	411100	Deferred Federal Income Tax Exp	(18,849,103)	(15,710,130)	(3,138,973)
		SUBTOTAL	(21,989,971)	(17,937,037)	(4,052,934)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,887,309	2,021,116	866,193
		SUBTOTAL	2,887,309	2,021,116	866,193
		Total Deferred Federal Income Tax Expense	(20,578,057)	(16,776,211)	(3,801,846)
99	411193	Customer Tax Credit Amortization	(7,564,210)	(6,503,383)	(1,060,827)
		SUBTOTAL	(7,564,210)	(6,503,383)	(1,060,827)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.901%	29.099%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	285,336	285,336	0	194,143	194,143	0	91,193	91,193
		TOTAL UNDERGROUND STORAGE TAX	0	285,336	285,336	0	194,143	194,143	0	91,193	91,193
		DISTRIBUTION									
99	408110	State Excise Tax	10,286,864	0	10,286,864	10,286,864	0	10,286,864	0	0	0
99	408120	Municipal Occupation & License Tax	10,917,943	0	10,917,943	9,125,399	0	9,125,399	1,792,544	0	1,792,544
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,839,854	0	3,839,854	2,978,765	0	2,978,765	861,089	0	861,089
99	409100	State Income Tax	45	0	45	27	0	27	18	0	18
99	411410	State Income Tax-ITC Deferred	8	0	8	0	0	0	8	0	8
99	411420	State Income Tax-ITC Amortization	(4,727)	0	(4,727)	0	0	0	(4,727)	0	(4,727)
		TOTAL DISTRIBUTION TAX	25,039,987	0	25,039,987	22,391,055	0	22,391,055	2,648,932	0	2,648,932
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	651,336	1,133,099	1,784,435	477,760	790,189	1,267,949	173,576	342,910	516,486
		TOTAL A&G TAX	651,336	1,133,099	1,784,435	477,760	790,189	1,267,949	173,576	342,910	516,486
		TOTAL TAXES OTHER THAN FIT	25,691,323	1,418,435	27,109,758	22,868,815	984,332	23,853,147	2,822,508	434,103	3,256,611

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended April 30, 2024		
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	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	2,661,895	59,329,555	61,991,450	2,661,895	41,374,652	44,036,547	0	17,954,903	17,954,903
		TOTAL INTANGIBLE PLANT	4,456,006	60,597,454	65,053,460	3,684,489	42,258,847	45,943,336	771,517	18,338,607	19,110,124
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,319,160	1,319,160	0	911,809	911,809	0	407,351	407,351
1	351XXX	Structures & Improvements	0	3,125,707	3,125,707	0	2,126,731	2,126,731	0	998,976	998,976
1	352XXX	Wells	0	23,746,856	23,746,856	0	16,157,361	16,157,361	0	7,589,495	7,589,495
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	15,641,484	15,641,484	0	10,642,466	10,642,466	0	4,999,018	4,999,018
1	355000	Measuring & Regulating Equipment	0	2,250,085	2,250,085	0	1,530,958	1,530,958	0	719,127	719,127
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,263,958	3,263,958	0	2,220,797	2,220,797	0	1,043,161	1,043,161
		TOTAL UNDERGROUND STORAGE PLANT	0	51,951,182	51,951,182	0	35,361,837	35,361,837	0	16,589,345	16,589,345
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	708,331	0	708,331	522,774	0	522,774	185,557	0	185,557
6	375000	Structures & Improvements	1,639,968	0	1,639,968	974,688	0	974,688	665,280	0	665,280
6	376000	Mains	498,597,215	2,518,938	501,116,153	341,645,104	1,683,003	343,328,107	156,952,111	835,935	157,788,046
6	378000	Measuring & Reg Station Equip-General	7,639,846	0	7,639,846	4,895,703	0	4,895,703	2,744,143	0	2,744,143
6	379000	Measuring & Reg Station Equip-City Gate	6,949,534	0	6,949,534	1,981,222	0	1,981,222	4,968,312	0	4,968,312
6	380000	Services	352,707,816	0	352,707,816	241,292,715	0	241,292,715	111,415,101	0	111,415,101
6	381XXX	Meters	127,119,451	0	127,119,451	91,041,112	0	91,041,112	36,078,339	0	36,078,339
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	4,229,639	0	4,229,639	3,161,700	0	3,161,700	1,067,939	0	1,067,939
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	999,680,395	2,518,938	1,002,199,333	685,578,943	1,683,003	687,261,946	314,101,452	835,935	314,937,387
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,604,355	5,960,858	3,261,721	1,816,199	5,077,920	94,782	788,156	882,938
4	390XXX	Structures & Improvements	29,486,146	28,436,849	57,922,995	27,714,022	19,831,005	47,545,027	1,772,124	8,605,844	10,377,968
4	391XXX	Office Furniture & Equipment	815,157	13,913,578	14,728,735	813,015	9,702,912	10,515,927	2,142	4,210,666	4,212,808
4	392XXX	Transportation Equipment	14,058,782	5,360,016	19,418,798	10,448,066	3,737,914	14,185,980	3,610,716	1,622,102	5,232,818
4	393000	Stores Equipment	431,738	1,081,123	1,512,861	379,803	753,943	1,133,746	51,935	327,180	379,115
4	394000	Tools, Shop & Garage Equipment	3,546,404	7,759,475	11,305,879	2,802,719	5,411,225	8,213,944	743,685	2,348,250	3,091,935
4	395XXX	Laboratory Equipment	109,482	511,972	621,454	109,482	357,034	466,516	0	154,938	154,938
4	396XXX	Power Operated Equipment	3,610,353	1,061,792	4,672,145	2,702,114	740,462	3,442,576	908,239	321,330	1,229,569
4	397XXX	Communications Equipment	4,364,622	22,155,441	26,520,063	3,552,948	15,450,540	19,003,488	811,674	6,704,901	7,516,575
4	398000	Miscellaneous Equipment	1,316	169,622	170,938	0	118,289	118,289	1,316	51,333	52,649
		TOTAL GENERAL PLANT	59,780,503	83,054,223	142,834,726	51,783,890	57,919,523	109,703,413	7,996,613	25,134,700	33,131,313

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended April 30, 2024		
Average of Monthly Averages Basis		

Report ID: G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,063,916,904	198,121,797	1,262,038,701	741,047,322	137,223,210	878,270,532	322,869,582	60,898,587	383,768,169
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,847,634)	(19,847,634)	0	(13,504,330)	(13,504,330)	0	(6,343,304)	(6,343,304)
G-ADEP		Distribution Plant	(306,647,738)	(2,071,111)	(308,718,849)	(199,713,615)	(1,383,792)	(201,097,407)	(106,934,123)	(687,319)	(107,621,442)
G-ADEP		General Plant	(19,634,731)	(29,133,881)	(48,768,612)	(15,803,171)	(20,317,094)	(36,120,265)	(3,831,560)	(8,816,787)	(12,648,347)
		TOTAL ACCUMULATED DEPRECIATION	(326,282,469)	(51,052,626)	(377,335,095)	(215,516,786)	(35,205,216)	(250,722,002)	(110,765,683)	(15,847,410)	(126,613,093)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(508,698)	(1,093,433)	(1,602,131)	(336,320)	(762,527)	(1,098,847)	(172,378)	(330,906)	(503,284)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,413,891)	(32,793,226)	(35,207,117)	(2,413,891)	(22,869,012)	(25,282,903)	0	(9,924,214)	(9,924,214)
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	(2,922,589)	(33,886,659)	(36,809,248)	(2,750,211)	(23,631,539)	(26,381,750)	(172,378)	(10,255,120)	(10,427,498)
		TOTAL ACCUMULATED DEPR/AMORT	(329,205,058)	(84,939,285)	(414,144,343)	(218,266,997)	(58,836,755)	(277,103,752)	(110,938,061)	(26,102,530)	(137,040,591)
		NET GAS UTILITY PLANT before DFIT	734,711,846	113,182,512	847,894,358	522,780,325	78,386,455	601,166,780	211,931,521	34,796,057	246,727,578
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,881,069)	(101,881,069)	0	(72,234,697)	(72,234,697)	0	(29,646,372)	(29,646,372)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,354,603)	(13,354,603)	0	(9,315,192)	(9,315,192)	0	(4,039,411)	(4,039,411)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,316,886)	(1,316,886)	0	(918,357)	(918,357)	0	(398,529)	(398,529)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	1,494	1,494	0	1,042	1,042	0	452	452
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(259,302)	(259,302)	0	(183,848)	(183,848)	0	(75,454)	(75,454)
		TOTAL ACCUMULATED DFIT	0	(116,810,366)	(116,810,366)	0	(82,651,052)	(82,651,052)	0	(34,159,314)	(34,159,314)
		NET GAS UTILITY PLANT	734,711,846	(3,627,854)	731,083,992	522,780,325	(4,264,597)	518,515,728	211,931,521	636,743	212,568,264

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.814%	33.186%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.901%	29.099%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended April 30, 2024	
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	734,711,846	(3,627,854)	731,083,992	522,780,325	(4,264,597)	518,515,728	211,931,521	636,743	212,568,264	
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	1,390,869	2,070,113	3,460,982	868,998	1,443,635	2,312,633	521,871	626,478	1,148,349	
4 182318 Accumulated Amortization - AFUDC	(270,879)	(905,745)	(1,176,624)	(185,049)	(631,659)	(816,708)	(85,830)	(274,086)	(359,916)	
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	11,911,768	11,911,768	0	8,104,767	8,104,767	0	3,807,001	3,807,001	
1 164115 Gas Inventory--Clay Basin	0	62,708	62,708	0	43,731	43,731	0	18,977	18,977	
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,127,548	0	3,127,548	3,127,548	0	3,127,548	0	0	0	
99 182337 Regulatory Asset-Deferred AMI Costs	7,422,675	0	7,422,675	7,422,675	0	7,422,675	0	0	0	
99 283436 ADFIT-Deferred AMI Costs	(2,215,547)	0	(2,215,547)	(2,215,547)	0	(2,215,547)	0	0	0	
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0	
99 254393 Regulatory Liability-Customer Tax Credit	(19,116,195)	0	(19,116,195)	(8,563,722)	0	(8,563,722)	(10,552,473)	0	(10,552,473)	
99 190393 ADFIT-Customer Tax Credit	4,014,401	0	4,014,401	1,798,382	0	1,798,382	2,216,019	0	2,216,019	
99 235199 Customer Deposits	(2,319)	0	(2,319)	(2,319)	0	(2,319)	0	0	0	
99 254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0	
99 182302 WA Excess Nat Gas Line Extension	2,841,642	0	2,841,642	2,841,642	0	2,841,642	0	0	0	
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(596,745)	0	(596,745)	(596,745)	0	(596,745)	0	0	0	
C-WKC Working Capital	27,120,137	0	27,120,137	18,961,239	0	18,961,239	8,158,898	0	8,158,898	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	23,715,587	18,869,908	42,585,495	23,457,102	12,859,890	36,316,992	258,485	6,010,018	6,268,503	
NET RATE BASE	758,427,433	15,242,054	773,669,487	546,237,427	8,595,293	554,832,720	212,190,006	6,646,761	218,836,767	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended April 30, 2024	
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)	3,955,625	3,955,625												
Steam (ED-ID)	4,468,334	4,468,334												
Steam (ED-WA)	11,415,323	11,415,323												
Hydro (ED-AN)	16,913,669	16,913,669												
Other (ED-AN)	10,729,401	10,729,401												
Total Electric Production	47,482,352	47,482,352												
Electric Transmission														
ED-AN	21,576,531	21,576,531												
ED-ID	248,636	248,636												
ED-WA	522,824	522,824												
Total Electric Transmission	22,347,991	22,347,991												
Electric Distribution														
ED-AN	86,568	86,568												
ED-ID	19,917,055	19,917,055												
ED-WA	40,682,222	40,682,222												
Total Electric Distribution	60,685,845	60,685,845												
Gas Underground Storage														
1 GD-AN	774,189		774,189			774,189	774,189		526,758	526,758		247,431	247,431	
GD-OR	131,888			131,888										
Total Gas Underground Storage	906,077		774,189	131,888		774,189	774,189		526,758	526,758		247,431	247,431	
Gas Distribution														
6 GD-AN	55,921		55,921				55,921	55,921		37,363	37,363		18,558	18,558
GD-ID	7,122,707		7,122,707		7,122,707	7,122,707	7,122,707				7,122,707		7,122,707	
GD-WA	17,254,088		17,254,088		17,254,088	17,254,088	17,254,088	17,254,088						
GD-OR	11,314,605			11,314,605										
Total Gas Distribution	35,747,321		24,432,716	11,314,605		24,376,795	55,921	24,432,716	17,254,088	37,363	17,291,451	7,122,707	18,558	7,141,265
General Plant														
ED-AN	2,757,111	2,757,111												
ED-ID	560,637	560,637												
ED-WA	1,504,211	1,504,211												
7,4 CD-AA	21,935,244	15,677,558	4,321,243	1,936,443		4,321,243	4,321,243		3,013,505	3,013,505		1,307,738	1,307,738	
9,4 CD-AN	858,723	672,569	186,154			186,154	186,154		129,818	129,818		56,336	56,336	
9 CD-ID	458,022	358,732	99,290		99,290	99,290	99,290				99,290		99,290	
9 CD-WA	1,765,298	1,382,617	382,681		382,681	382,681	382,681	382,681						
8,4 GD-AA	346,761		238,655	108,106		238,655	238,655		166,431	166,431		72,224	72,224	
4 GD-AN	23,570		23,570			23,570	23,570		16,437	16,437		7,133	7,133	
GD-ID	48,966		48,966		48,966	48,966	48,966				48,966		48,966	
GD-WA	1,113,494		1,113,494		1,113,494	1,113,494	1,113,494	1,113,494						
GD-OR	179,858			179,858										
Total General Plant	31,551,895	22,913,435	6,414,053	2,224,407		1,644,431	4,769,622	6,414,053	1,496,175	3,326,191	4,822,366	148,256	1,443,431	1,591,687
Total Depreciation Expense	198,721,481	153,429,623	31,620,958	13,670,900		26,021,226	5,599,732	31,620,958	18,750,263	3,890,312	22,640,575	7,270,963	1,709,420	8,980,383

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor		71.472%	19.700%	8.828%	1	System Contract Demand				68.040%	31.960%			
8 Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio				69.737%	30.263%			
9 Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	6	Actual Therms Purchased				66.814%	33.186%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended April 30, 2024
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	263,207	263,207												
Total Production/Transmission		1,181,607	1,181,607												
Distribution															
Franchises (302000)	ED-WA	110,956	110,956												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		116,822	116,822												
General Plant - 303000															
7,4	CD-AA	414,833	296,489	81,723	36,621		81,723	81,723		56,991	56,991		24,732	24,732	
9,4	CD-AN	9,729	7,620	2,109			2,109	2,109		1,471	1,471		638	638	
	GD-ID	14,795		14,795			14,795	14,795				14,795		14,795	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	6,607			6,607										
Total General Plant - 303000		470,826	304,109	123,489	43,228		39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	50,271,908	35,930,338	9,903,566	4,438,004		9,903,566	9,903,566		6,906,450	6,906,450		2,997,116	2,997,116	
9,4	CD-AN	94,654	74,135	20,519			20,519	20,519		14,309	14,309		6,210	6,210	
9,4	CD-ID	0	0	0			0	0				0		0	
9,4	CD-WA	1,883,846	1,475,466	408,380			408,380	408,380	408,380		408,380			0	
	ED-AN	7,651,146	7,651,146												
	ED-ID	0	0												
	ED-WA	1,316,706	1,316,706												
8,4	GD-AA	218,299		150,242	68,057		150,242	150,242		104,774	104,774		45,468	45,468	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	71,659			71,659										
Total Miscellaneous IT Intangible Plant - 3031XX		61,508,218	46,447,791	10,482,707	4,577,720		408,380	10,074,327	10,482,707	408,380	7,025,533	7,433,913	0	3,048,794	3,048,794
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	422,431	422,431												
	GD-OR	0			0										
Total General Plant- 390200, 396200		422,431	422,431	0	0		0	0		0	0		0	0	
Total Amortization Expense		63,699,904	48,472,760	10,606,196	4,620,948		448,037	10,158,159	10,606,196	433,242	7,083,995	7,517,237	14,795	3,074,164	3,088,959

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended April 30, 2024	
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)	(80,759,828)	(80,759,828)											
	Steam (ED-ID)	(99,334,767)	(99,334,767)											
	Steam (ED-WA)	(195,323,413)	(195,323,413)											
	Hydro (ED-AN)	(201,480,567)	(201,480,567)											
	Other (ED-AN)	(178,333,668)	(178,333,668)											
	Total Electric Production	(755,232,243)	(755,232,243)											
Electric Transmission														
	ED-AN	(255,861,593)	(255,861,593)											
	ED-ID	(10,821,980)	(10,821,980)											
	ED-WA	(17,154,250)	(17,154,250)											
	Total Electric Transmission	(283,837,823)	(283,837,823)											
Electric Distribution														
	ED-AN	(563,812)	(563,812)											
	ED-ID	(292,732,255)	(292,732,255)											
	ED-WA	(486,778,433)	(486,778,433)											
	Total Electric Distribution	(780,074,500)	(780,074,500)											
Gas Underground Storage														
1	GD-AN	(19,847,634)	(19,847,634)			(19,847,634)	(19,847,634)		(13,504,330)	(13,504,330)		(6,343,304)	(6,343,304)	
	GD-OR	(1,751,630)		(1,751,630)										
	Total Gas Underground Storage	(21,599,264)	(19,847,634)	(1,751,630)		(19,847,634)	(19,847,634)		(13,504,330)	(13,504,330)		(6,343,304)	(6,343,304)	
Gas Distribution														
6	GD-AN	(2,071,111)	(2,071,111)			(2,071,111)	(2,071,111)		(1,383,792)	(1,383,792)		(687,319)	(687,319)	
	GD-ID	(106,934,123)	(106,934,123)		(106,934,123)	(106,934,123)					(106,934,123)		(106,934,123)	
	GD-WA	(199,713,615)	(199,713,615)		(199,713,615)	(199,713,615)		(199,713,615)		(199,713,615)				
	GD-OR	(148,146,999)		(148,146,999)										
	Total Gas Distribution	(456,865,848)	(308,718,849)	(148,146,999)		(306,647,738)	(2,071,111)	(308,718,849)	(199,713,615)	(1,383,792)	(201,097,407)	(106,934,123)	(687,319)	(107,621,442)
General Plant														
	ED-AN	(36,904,730)	(36,904,730)											
	ED-ID	(13,616,509)	(13,616,509)											
	ED-WA	(27,241,861)	(27,241,861)											
7,4	CD-AA	(107,795,866)	(77,043,861)	(21,235,786)	(9,516,219)	(21,235,786)	(21,235,786)		(14,809,200)	(14,809,200)		(6,426,586)	(6,426,586)	
9,4	CD-AN	(9,051,406)	(7,089,242)	(1,962,164)		(1,962,164)	(1,962,164)		(1,368,354)	(1,368,354)		(593,810)	(593,810)	
9	CD-ID	(6,325,874)	(4,954,551)	(1,371,323)		(1,371,323)	(1,371,323)				(1,371,323)		(1,371,323)	
9	CD-WA	(10,520,518)	(8,239,880)	(2,280,638)		(2,280,638)	(2,280,638)	(2,280,638)		(2,280,638)				
8,4	GD-AA	(2,757,654)		(1,897,928)	(859,726)	(1,897,928)	(1,897,928)		(1,323,558)	(1,323,558)		(574,370)	(574,370)	
4	GD-AN	(4,038,003)		(4,038,003)		(4,038,003)	(4,038,003)		(2,815,982)	(2,815,982)		(1,222,021)	(1,222,021)	
	GD-ID	(2,460,237)		(2,460,237)		(2,460,237)	(2,460,237)				(2,460,237)		(2,460,237)	
	GD-WA	(13,522,533)		(13,522,533)		(13,522,533)	(13,522,533)	(13,522,533)		(13,522,533)				
	GD-OR	(5,869,858)		(5,869,858)										
	Total General Plant	(240,105,049)	(175,090,634)	(48,768,612)	(16,245,803)	(19,634,731)	(29,133,881)	(48,768,612)	(15,803,171)	(20,317,094)	(36,120,265)	(3,831,560)	(8,816,787)	(12,648,347)
Total Accumulated Depreciation		(2,537,714,727)	(1,994,235,200)	(377,335,095)	(166,144,432)	(326,282,469)	(51,052,626)	(377,335,095)	(215,516,786)	(35,205,216)	(250,722,002)	(110,765,683)	(15,847,410)	(126,613,093)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand			68.040%	31.960%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio			69.737%	30.263%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased			66.814%	33.186%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended April 30, 2024	
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	(16,417,088)	(16,417,088)											
Misc Intangible Plt (303000)	ED-AN	(3,038,102)	(3,038,102)											
Total Production/Transmission		(19,455,190)	(19,455,190)											
Distribution														
Franchises (302000)	ED-WA	(485,094)	(485,094)											
Misc Intangible Plt (303000)	ED-WA	(71,026)	(71,026)											
Total Distribution		(556,120)	(556,120)											
General Plant - 303000														
7,4	CD-AA	(5,381,483)	(3,846,254)	(1,060,152)	(475,077)		(1,060,152)	(1,060,152)		(739,318)	(739,318)		(320,834)	(320,834)
9,4	CD-AN	(153,521)	(120,240)	(33,281)			(33,281)	(33,281)		(23,209)	(23,209)		(10,072)	(10,072)
	GD-ID	(172,378)		(172,378)		(172,378)		(172,378)				(172,378)		(172,378)
	GD-WA	(336,320)		(336,320)		(336,320)		(336,320)	(336,320)		(336,320)			
	GD-OR	(134,507)			(134,507)									
Total General Plant - 303000		(6,178,209)	(3,966,494)	(1,602,131)	(609,584)	(508,698)	(1,093,433)	(1,602,131)	(336,320)	(762,527)	(1,098,847)	(172,378)	(330,906)	(503,284)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(164,830,066)	(117,807,344)	(32,471,523)	(14,551,199)		(32,471,523)	(32,471,523)		(22,644,666)	(22,644,666)		(9,826,857)	(9,826,857)
9,4	CD-AN	(417,983)	(327,373)	(90,610)			(90,610)	(90,610)		(63,189)	(63,189)		(27,421)	(27,421)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(11,135,209)	(8,721,318)	(2,413,891)		(2,413,891)		(2,413,891)	(2,413,891)		(2,413,891)		0	0
	ED-AN	(15,281,397)	(15,281,397)											
	ED-ID	0	0											
	ED-WA	(3,113,586)	(3,113,586)											
8,4	GD-AA	(292,838)		(201,543)	(91,295)		(231,093)	(231,093)		(161,157)	(161,157)		(69,936)	(69,936)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(71,349)			(71,349)									
Total Miscellaneous IT Intangible Plant - 3031X		(195,142,428)	(145,251,018)	(35,177,567)	(14,713,843)	(2,413,891)	(32,793,226)	(35,207,117)	(2,413,891)	(22,869,012)	(25,282,903)	0	(9,924,214)	(9,924,214)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,511,498)	(1,511,498)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,511,498)	(1,511,498)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(222,843,445)	(170,740,320)	(36,779,698)	(15,323,427)	(2,922,589)	(33,886,659)	(36,809,248)	(2,750,211)	(23,631,539)	(26,381,750)	(172,378)	(10,255,120)	(10,427,498)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,085,389	122,220	362,279	600,890	1,085,389	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	12,108,279	0	0	8,654,029	8,654,029	0	0	2,385,331	2,385,331	0	1,068,919	1,068,919
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,437,492	811,230	704,722	10,046,245	11,562,197	3,261,722	94,782	2,604,355	5,960,859	845,517	1,068,919	1,914,436
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,878,573	8,510,641	3,229,015	9,138,917	20,878,573	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	4,368,847	0	0	0	0	0	0	0	0	4,368,847	0	4,368,847
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,783,171	0	0	94,188,068	94,188,068	0	0	25,961,285	25,961,285	0	11,633,818	11,633,818
9	CD-WA / ID / AN	31,880,752	9,622,867	6,402,633	8,944,142	24,969,642	2,663,422	1,772,124	2,475,564	6,911,110	0	0	0
	TOTAL ACCOUNT	213,961,943	18,133,508	9,631,648	112,271,127	140,036,283	27,714,022	1,772,124	28,436,849	57,922,995	4,368,847	11,633,818	16,002,665
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,849,571	1,488,571	7,798	2,353,202	3,849,571	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	11,605	0	0	0	0	0	0	0	0	11,605	0	11,605
8	GD-AA	158,629	0	0	0	0	0	0	109,175	109,175	0	49,454	49,454
7	CD-AA	69,767,209	0	0	49,864,020	49,864,020	0	0	13,744,140	13,744,140	0	6,159,049	6,159,049
9	CD-WA / ID / AN	2,962,901	2,095,135	7,739	217,730	2,320,604	579,892	2,142	60,263	642,297	0	0	0
	TOTAL ACCOUNT	76,983,038	3,583,706	15,537	52,434,952	56,034,195	813,015	2,142	13,913,578	14,728,735	11,605	6,208,503	6,220,108
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,354,369	25,860,695	12,232,902	24,260,772	62,354,369	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,281,969	0	0	0	0	10,008,880	3,389,689	2,883,400	16,281,969	0	0	0
99	GD-OR / AS	4,819,031	0	0	0	0	0	0	0	0	4,819,031	0	4,819,031
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,566,010	0	0	5,407,579	5,407,579	0	0	1,490,504	1,490,504	0	667,927	667,927
9	CD-WA / ID / AN	7,285,897	1,586,766	798,565	3,321,129	5,706,460	439,186	221,027	919,224	1,579,437	0	0	0
	TOTAL ACCOUNT	98,404,463	27,447,461	13,031,467	32,989,480	73,468,408	10,448,066	3,610,716	5,360,016	19,418,798	4,819,031	698,226	5,517,257

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	
99	GD-OR / AS	18,313	0	0	0	0	0	0	0	0	18,313	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	
9	CD-WA / ID / AN	5,941,694	568,861	187,639	3,897,153	4,653,653	157,450	51,935	1,078,656	1,288,041	0	0	
	TOTAL ACCOUNT	6,667,666	627,727	187,639	4,320,020	5,135,386	379,803	51,935	1,081,123	1,512,861	18,313	1,106	19,419
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,855,797	1,660,270	537,065	6,658,462	8,855,797	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,737,356	0	0	0	0	2,796,160	533,962	407,234	3,737,356	0	0	
99	GD-OR / AS	1,215,171	0	0	0	0	0	0	0	0	1,215,171	0	
8	GD-AA	5,817,706	0	0	0	0	0	0	4,003,978	4,003,978	0	1,813,728	
7	CD-AA	15,875,293	0	0	11,346,389	11,346,389	0	0	3,127,433	3,127,433	0	1,401,471	
9	CD-WA / ID / AN	2,016,388	23,700	757,726	797,849	1,579,275	6,560	209,724	220,829	437,113	0	0	
	TOTAL ACCOUNT	37,517,711	1,683,970	1,294,791	18,802,700	21,781,461	2,802,720	743,686	7,759,474	11,305,880	1,215,171	3,215,199	4,430,370
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	
9	CD-WA / ID / AN	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	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,256,364	398,106	11,830	2,846,428	3,256,364	0	0	0	0	0	0	
99	GD-WA / ID / AN	204,399	0	0	0	0	109,482	0	94,917	204,399	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7	CD-AA	1,304,690	0	0	932,488	932,488	0	0	257,024	257,024	0	115,178	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	5,016,561	398,106	11,830	3,778,916	4,188,852	109,482	0	511,972	621,454	18,586	187,669	206,255

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,712,520	12,626,395	7,636,860	5,449,265	25,712,520	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,271,730	0	0	0	0	2,631,859	819,282	820,589	4,271,730	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,923,404	12,880,224	7,958,259	6,322,289	27,160,772	2,702,114	908,239	1,061,791	4,672,144	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,692,711	12,667,439	6,528,040	23,497,232	42,692,711	0	0	0	0	0	0	0
99	GD-WA / ID / AN	938,329	0	0	0	0	644,481	287,726	6,122	938,329	0	0	0
99	GD-OR / AS	737,398	0	0	0	0	0	0	0	0	737,398	0	737,398
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	108,040,131	0	0	77,218,442	77,218,442	0	0	21,283,906	21,283,906	0	9,537,783	9,537,783
9	CD-WA / ID / AN	19,053,329	10,508,207	1,893,010	2,521,731	14,922,948	2,908,467	523,948	697,966	4,130,381	0	0	0
	TOTAL ACCOUNT	171,705,196	23,175,646	8,421,050	103,237,405	134,834,101	3,552,948	811,674	22,155,441	26,520,063	737,398	9,613,634	10,351,032
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	279,383	0	6,846	272,537	279,383	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	848,319	0	0	606,310	606,310	0	0	167,119	167,119	0	74,890	74,890
9	CD-WA / ID / AN	14,792	0	4,754	6,831	11,585	0	1,316	1,891	3,207	0	0	0
	TOTAL ACCOUNT	1,152,475	0	11,600	885,678	897,278	0	1,316	169,622	170,938	9,092	75,167	84,259
	TOTAL GENERAL PLANT	662,886,736	88,741,578	41,268,543	345,205,599	475,215,720	51,783,892	7,996,614	83,054,221	142,834,727	12,087,394	32,748,895	44,836,289

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended April 30, 2024
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,399,726	4,773,263	0	23,626,463	28,399,726	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	357,289	0	0	0	0	0	0	0	0	357,289	0	
8		GD-AA	404,703	0	0	0	0	0	0	278,533	278,533	0	126,170	
7		CD-AA	117,645,085	0	0	84,083,295	84,083,295	0	0	23,176,082	23,176,082	0	10,385,708	
9		CD-WA / ID / AN	1,177,231	507,502	0	414,529	922,031	140,467	0	114,733	255,200	0	0	
		TOTAL ACCOUNT	147,984,034	5,280,765	0	108,124,287	113,405,052	140,467	0	23,569,348	23,709,815	357,289	10,511,878	10,869,167
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,003,078	0	0	5,003,078	5,003,078	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	692,780	0	0	0	0	0	0	476,799	476,799	0	215,981	
7		CD-AA	32,056,817	0	0	22,911,648	22,911,648	0	0	6,315,193	6,315,193	0	2,829,976	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	37,752,675	0	0	27,914,726	27,914,726	0	0	6,791,992	6,791,992	0	3,045,957	3,045,957
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 2024	
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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	11,631,278	9,109,850	0	0	9,109,850	2,521,428	0	0	2,521,428	0	0	0
		TOTAL ACCOUNT	13,494,050	10,889,377	0	59,497	10,948,874	2,521,428	0	16,399	2,537,827	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	405,741	0	0	405,741	405,741	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	19,610,183	0	0	14,015,790	14,015,790	0	0	3,863,206	3,863,206	0	1,731,187	1,731,187
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	20,015,924	0	0	14,421,531	14,421,531	0	0	3,863,206	3,863,206	0	1,731,187	1,731,187
		TOTAL	375,200,799	16,489,858	0	265,785,795	282,275,653	3,684,489	771,517	60,597,454	65,053,460	783,240	27,088,446	27,871,686

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended April 30, 2024	
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	(66,877,264)	(47,798,518)	(13,174,821)	(5,903,925)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
7	282919 CD-AA	(6,684,701)	(4,777,690)	(1,316,886)	(590,125)
7	283750 CD-AA	7,587	5,422	1,495	670
	Total	<u>(74,383,707)</u>	<u>(53,220,333)</u>	<u>(14,669,994)</u>	<u>(6,493,380)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended April 30, 2024
 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	6,518,329	6,518,329	0	0	0	0	6,518,329
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	616	616	0	0	0	0	616
7/4	154550 Supply Chain Average Cost Variance	0	0	(92)	(92)	0	0	0	0	(92)
7/4	154560 Supply Chain Invoice Price Variance	0	0	49	49	0	0	0	0	49
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	113,496,413	50,413,714	0	163,910,127	94,535,174	42,254,816	18,961,239	8,158,898	0
TOTAL		113,496,413	50,413,714	6,518,902	170,429,029	94,535,174	42,254,816	18,961,239	8,158,898	6,518,902

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.472%	19.700%	8.828%	Electric	30.263%	100.000%
99	Not Allocated				Idaho		
					Electric		
					31.297%		