

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

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	52,681,646	39,943,198	12,738,448
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>52,681,646</u>	<u>39,943,198</u>	<u>12,738,448</u>
G-APL Gas Net Adjusted Rate Base	<u>799,291,364</u>	<u>572,317,030</u>	<u>226,974,334</u>
RATE OF RETURN	<u>6.591%</u>	<u>6.979%</u>	<u>5.612%</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 December 31, 2023  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	<b>100.000%</b>	<b>68.040%</b>	<b>31.960%</b>
2	Input	Number of Customers Percent	12-01-2023 thru 12-31-2023	273,638 <b>100.000%</b>	178,275 <b>65.150%</b>	95,363 <b>34.850%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2023 thru 12-31-2023	14,245,191 <b>100.000%</b>	9,982,409 <b>70.076%</b>	4,262,782 <b>29.924%</b>
	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%
				<b>100.000%</b>	<b>69.737%</b>	<b>30.263%</b>
6	Input	Actual Therms Purchased Percent	01-01-2023 thru 12-31-2023	290,886,160 <b>100.000%</b>	195,296,158 <b>67.138%</b>	95,590,002 <b>32.862%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
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Report ID:  
**G-ALL-12E**

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			
	<b>Total</b>	<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>77.704%</b>	<b>15.536%</b>	<b>6.760%</b>
	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
	<b>Total</b>	<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>75.864%</b>	<b>16.186%</b>	<b>7.950%</b>
	Number of Customers at	788,366	410,798	270,130	107,438
	<b>Percentage</b>	<b>100.000%</b>	<b>52.107%</b>	<b>34.265%</b>	<b>13.628%</b>
	Net Direct Plant	4,431,484,674	3,313,443,980	746,529,039	371,511,655
	<b>Percentage</b>	<b>100.000%</b>	<b>74.771%</b>	<b>16.846%</b>	<b>8.383%</b>
	<b>Total Percentages</b>	<b>400.000%</b>	<b>280.446%</b>	<b>82.833%</b>	<b>36.721%</b>
	<b>Average (CD AA)</b>	<b>100.000%</b>	<b>70.112%</b>	<b>20.708%</b>	<b>9.180%</b>

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**RESULTS OF OPERATIONS**  
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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
	<b>Total</b>		<b>38,722,723</b>	<b>0</b>	<b>26,997,474</b>	<b>11,725,249</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.720%</b>	<b>30.280%</b>
	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
	<b>Total</b>		<b>18,093,188</b>	<b>0</b>	<b>12,388,278</b>	<b>5,704,910</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.469%</b>	<b>31.531%</b>
	Number of Customers at		377,568	0	270,130	107,438
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.545%</b>	<b>28.455%</b>
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.407%</b>	<b>33.593%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.141%</b>	<b>123.859%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.035%</b>	<b>30.965%</b>

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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)		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
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 309,336,642 <b>100.000%</b>	Washington 207,305,518 <b>67.016%</b>	Idaho 102,031,124 <b>32.984%</b>	
11	Book Depreciation Percent	01-01-2023 thru 12-31-2023	31,830,818 <b>100.000%</b>	22,658,959 <b>71.186%</b>	9,171,859 <b>28.814%</b>	
12	Net Gas Plant (before ADFIT) Percent	12-01-2023 thru 12-31-2023	863,742,624 <b>100.000%</b>	612,493,032 <b>70.912%</b>	251,249,592 <b>29.088%</b>	
13	G-PLT Net Gas General Plant Percent	12-01-2023 thru 12-31-2023	98,525,512 <b>100.000%</b>	76,620,880 <b>77.768%</b>	21,904,632 <b>22.232%</b>	
14	Net Allocated Schedule M's Percent	01-01-2023 thru 12-31-2023	-37,388,939 <b>100.000%</b>	-26,719,138 <b>71.463%</b>	-10,669,801 <b>28.537%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	236,333,851	0	236,333,851	165,284,122	0	165,284,122	71,049,729	0	71,049,729
99	4812XX	Commercial - Firm & Interruptible	118,139,763	0	118,139,763	84,783,861	0	84,783,861	33,355,902	0	33,355,902
99	4813XX	Industrial-Firm	4,081,570	0	4,081,570	2,560,325	0	2,560,325	1,521,245	0	1,521,245
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	418,917	0	418,917	374,473	0	374,473	44,444	0	44,444
99	499XXX	Unbilled Revenue	2,166,318	0	2,166,318	747,135	0	747,135	1,419,183	0	1,419,183
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>361,140,419</b>	<b>0</b>	<b>361,140,419</b>	<b>253,749,916</b>	<b>0</b>	<b>253,749,916</b>	<b>107,390,503</b>	<b>0</b>	<b>107,390,503</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	39,357,734	0	39,357,734	25,891,763	0	25,891,763	13,465,971	0	13,465,971
4	488000	Miscellaneous Service Revenues	9,179	0	9,179	3,225	0	3,225	5,954	0	5,954
99	4893XX	Transportation Revenues	5,740,133	0	5,740,133	5,056,462	0	5,056,462	683,671	0	683,671
99	493000	Rent from Gas Property	1,000	0	1,000	1,000	0	1,000	0	0	0
99	495010	CCA Allowance Revenue	36,896,188	0	36,896,188	36,896,188	0	36,896,188	0	0	0
99	407310	CCA Allowance Revenue Deferral	(36,896,188)	0	(36,896,188)	(36,896,188)	0	(36,896,188)	0	0	0
4	495XXX	Other Gas Revenues	4,570,075	353,224	4,923,299	4,650,643	246,328	4,896,971	(80,568)	106,896	26,328
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
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>49,678,121</b>	<b>353,224</b>	<b>50,031,345</b>	<b>35,603,093</b>	<b>246,328</b>	<b>35,849,421</b>	<b>14,075,028</b>	<b>106,896</b>	<b>14,181,924</b>
<b>TOTAL GAS REVENUES</b>			<b>410,818,540</b>	<b>353,224</b>	<b>411,171,764</b>	<b>289,353,009</b>	<b>246,328</b>	<b>289,599,337</b>	<b>121,465,531</b>	<b>106,896</b>	<b>121,572,427</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	205,799,775	0	205,799,775	138,387,386	0	138,387,386	67,412,389	0	67,412,389
99	808XXX	Net Natural Gas Storage Transactions	9,643,263	0	9,643,263	6,717,306	0	6,717,306	2,925,957	0	2,925,957
99	811000	Gas Used for Products Extraction	(396,567)	0	(396,567)	(264,411)	0	(264,411)	(132,156)	0	(132,156)
10	813000	Other Gas Expenses	83,351	1,009,548	1,092,899	83,351	676,559	759,910	0	332,989	332,989
99	813010	Gas Technology Institute (GTI) Expenses	121,116	0	121,116	83,734	0	83,734	37,382	0	37,382
99	813100	CCA Emission Expense	44,443,884	0	44,443,884	44,443,884	0	44,443,884	0	0	0
99	407417	Regulatory Credits-CCA	(44,535,020)	0	(44,535,020)	(44,535,020)	0	(44,535,020)	0	0	0
<b>TOTAL PRODUCTION EXPENSES</b>			<b>215,159,802</b>	<b>1,009,548</b>	<b>216,169,350</b>	<b>144,916,230</b>	<b>676,559</b>	<b>145,592,789</b>	<b>70,243,572</b>	<b>332,989</b>	<b>70,576,561</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	935,489	935,489	0	636,507	636,507	0	298,982	298,982
1	837000	Other Equipment	0	1,904,535	1,904,535	0	1,295,846	1,295,846	0	608,689	608,689
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>2,840,024</b>	<b>2,840,024</b>	<b>0</b>	<b>1,932,353</b>	<b>1,932,353</b>	<b>0</b>	<b>907,671</b>	<b>907,671</b>
G-DEPX		Depreciation Expense-Underground Storage	0	766,986	766,986	0	521,857	521,857	0	245,129	245,129
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	188,432	188,432	0	128,209	128,209	0	60,223	60,223
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/</b>			<b>0</b>	<b>955,418</b>	<b>955,418</b>	<b>0</b>	<b>650,066</b>	<b>650,066</b>	<b>0</b>	<b>305,352</b>	<b>305,352</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>			<b>0</b>	<b>3,795,442</b>	<b>3,795,442</b>	<b>0</b>	<b>2,582,419</b>	<b>2,582,419</b>	<b>0</b>	<b>1,213,023</b>	<b>1,213,023</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	390,612	2,006,584	2,397,196	321,591	1,406,134	1,727,725	69,021	600,450	669,471
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	4,637,386	3,050,911	7,688,297	3,069,387	2,137,956	5,207,343	1,567,999	912,955	2,480,954
3	875000	Measuring & Reg Sta Exp-General	160,660	0	160,660	118,232	0	118,232	42,428	0	42,428
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	84,828	0	84,828	62,692	0	62,692	22,136	0	22,136
3	878000	Meter & House Regulator Expenses	453,484	0	453,484	250,473	0	250,473	203,011	0	203,011
3	879000	Customer Installation Expenses	2,297,561	6,299,951	8,597,512	1,507,908	4,414,754	5,922,662	789,653	1,885,197	2,674,850
3	880000	Other Expenses	1,856,418	2,311,290	4,167,708	1,453,042	1,619,660	3,072,702	403,376	691,630	1,095,006
3	881000	Rents	0	(1,213)	(1,213)	0	(850)	(850)	0	(363)	(363)
		MAINTENANCE									
3	885000	Supervision & Engineering	53,665	0	53,665	38,367	0	38,367	15,298	0	15,298
3	887000	Mains	1,224,253	0	1,224,253	1,013,924	0	1,013,924	210,329	0	210,329
3	889000	Measuring & Reg Sta Exp-General	243,333	21,261	264,594	173,001	14,899	187,900	70,332	6,362	76,694
3	890000	Measuring & Reg Sta Exp-Industrial	22,806	833	23,639	19,167	584	19,751	3,639	249	3,888
3	891000	Measuring & Reg Sta Exp-City Gate	123,052	2,452	125,504	60,218	1,718	61,936	62,834	734	63,568
3	892000	Services	1,460,848	0	1,460,848	1,084,925	0	1,084,925	375,923	0	375,923
3	893000	Meters & House Regulators	1,218,511	684,495	1,903,006	805,136	479,667	1,284,803	413,375	204,828	618,203
3	894000	Other Equipment	0	246,432	246,432	0	172,690	172,690	0	73,742	73,742
		TOTAL DISTRIBUTION OPERATING EXP	14,245,192	14,622,996	28,868,188	9,982,410	10,247,212	20,229,622	4,262,782	4,375,784	8,638,566
G-DEPX		Depreciation Expense-Distribution	24,210,673	57,432	24,268,105	16,993,528	38,559	17,032,087	7,217,145	18,873	7,236,018
G-OTX		Taxes Other Than FIT	24,482,933	0	24,482,933	21,710,191	0	21,710,191	2,772,742	0	2,772,742
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	48,693,606	57,432	48,751,038	38,703,719	38,559	38,742,278	9,989,887	18,873	10,008,760
		TOTAL DISTRIBUTION EXPENSES	62,938,798	14,680,428	77,619,226	48,686,129	10,285,771	58,971,900	14,252,669	4,394,657	18,647,326



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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	89,050	89,050	0	58,016	58,016	0	31,034	31,034
2	902000	Meter Reading Expenses	356,555	78,981	435,536	244,823	51,456	296,279	111,732	27,525	139,257
2	903XXX	Customer Records & Collection Expenses	554,405	4,959,705	5,514,110	318,294	3,231,248	3,549,542	236,111	1,728,457	1,964,568
2	904000	Uncollectible Accounts	1,044,800	56,092	1,100,892	907,419	36,544	943,963	137,381	19,548	156,929
2	905000	Misc Customer Accounts	0	182,626	182,626	0	118,981	118,981	0	63,645	63,645
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>1,955,760</b>	<b>5,366,454</b>	<b>7,322,214</b>	<b>1,470,536</b>	<b>3,496,245</b>	<b>4,966,781</b>	<b>485,224</b>	<b>1,870,209</b>	<b>2,355,433</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	18,191,133	98,130	18,289,263	14,154,745	63,932	14,218,677	4,036,388	34,198	4,070,586
2	909000	Advertising	48,894	499,197	548,091	35,203	325,227	360,430	13,691	173,970	187,661
2	910000	Misc Customer Service & Info Exp	0	150,634	150,634	0	98,138	98,138	0	52,496	52,496
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>18,240,027</b>	<b>747,961</b>	<b>18,987,988</b>	<b>14,189,948</b>	<b>487,297</b>	<b>14,677,245</b>	<b>4,050,079</b>	<b>260,664</b>	<b>4,310,743</b>
<b>SALES EXPENSES:</b>											
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	(5)	(5)	0	(3)	(3)	0	(2)	(2)
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>(5)</b>	<b>(5)</b>	<b>0</b>	<b>(3)</b>	<b>(3)</b>	<b>0</b>	<b>(2)</b>	<b>(2)</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	411,471	8,707,461	9,118,932	185,729	6,072,322	6,258,051	225,742	2,635,139	2,860,881
4	921000	Office Supplies & Expenses	143	1,150,659	1,150,802	143	802,435	802,578	0	348,224	348,224
4	922000	Admin. Expenses Transferred - Credit	0	(19,248)	(19,248)	0	(13,423)	(13,423)	0	(5,825)	(5,825)
4	923000	Outside Services Employed	460,340	3,805,116	4,265,456	385,045	2,653,574	3,038,619	75,295	1,151,542	1,226,837
4	924000	Property Insurance Premium	0	668,533	668,533	0	466,215	466,215	0	202,318	202,318
4	925XXX	Injuries and Damages	18,128	1,894,438	1,912,566	14,028	1,321,124	1,335,152	4,100	573,314	577,414
4	926XXX	Employee Pensions and Benefits	1,882,160	5,760,651	7,642,811	1,385,168	4,017,305	5,402,473	496,992	1,743,346	2,240,338
4	928000	Regulatory Commission Expenses	1,282,321	238,059	1,520,380	1,030,824	166,015	1,196,839	251,497	72,044	323,541
4	930000	Miscellaneous General Expenses	41,709	1,684,149	1,725,858	32,729	1,174,475	1,207,204	8,980	509,674	518,654
4	931000	Rents	0	154,416	154,416	0	107,685	107,685	0	46,731	46,731
4	935000	Maintenance of General Plant	732,000	3,213,582	3,945,582	631,037	2,241,056	2,872,093	100,963	972,526	1,073,489
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,828,272</b>	<b>27,257,816</b>	<b>32,086,088</b>	<b>3,664,703</b>	<b>19,008,783</b>	<b>22,673,486</b>	<b>1,163,569</b>	<b>8,249,033</b>	<b>9,412,602</b>



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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,707,526	5,088,201	6,795,727	1,556,656	3,548,359	5,105,015	150,870	1,539,842	1,690,712
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,128	127,785	24,862	61,458	86,320	14,795	26,670	41,465
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	663,390	10,121,948	10,785,338	663,390	7,058,743	7,722,133	0	3,063,205	3,063,205
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	1,745,141	0	1,745,141	1,745,141	0	1,745,141	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	53,545	235,981	289,526	41,215	167,339	208,554	12,330	68,642	80,972
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	9,987	0	9,987	0	0	0	9,987	0	9,987
99	407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99	407347 COVID-19 Deferred Costs	(11,833)	0	(11,833)	0	0	0	(11,833)	0	(11,833)
99	407357 AMORT OF INTERVENOR FUND DEFER	13,880	0	13,880	13,880	0	13,880	0	0	0
99	407359 Insurance Balance Acct O&M - Amort	(1,592)	0	(1,592)	(1,592)	0	(1,592)	0	0	0
99	407381 Voluntary RNG Revenue Offset	41,849	0	41,849	35,100	0	35,100	6,749	0	6,749
99	407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413 Reg Credits - Williams Outage	(10,259,391)	0	(10,259,391)	(7,360,703)	0	(7,360,703)	(2,898,688)	0	(2,898,688)
99	407416 Reg. Credits-CCA B&O Tax	(645,683)	0	(645,683)	(645,683)	0	(645,683)	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	(87,464)	0	(87,464)	0	0	0	(87,464)	0	(87,464)
99	407443 Regulatory Deferral - Reg. Fees	(557,294)	0	(557,294)	(557,294)	0	(557,294)	0	0	0
99	407447 Regulatory Deferral - COVID-19	(587,998)	0	(587,998)	(587,998)	0	(587,998)	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	0	0	0	0	0	0	0	0	0
99	407459 Insurance Balancing	15,643	0	15,643	7,576	0	7,576	8,067	0	8,067
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	644,578	1,235,730	1,880,308	469,742	861,761	1,331,503	174,836	373,969	548,805
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,151,661)	16,769,988	10,618,327	(3,689,644)	11,697,660	8,008,016	(2,462,017)	5,072,328	2,610,311
	TOTAL ADMIN & GENERAL EXPENSES	(1,323,389)	44,027,804	42,704,415	(24,941)	30,706,443	30,681,502	(1,298,448)	13,321,361	12,022,913
	TOTAL EXPENSES BEFORE FIT	296,970,998	69,627,632	366,598,630	209,237,902	48,234,731	257,472,633	87,733,096	21,392,901	109,125,997
	NET OPERATING INCOME (LOSS) BEFORE FIT			44,573,134			32,126,704			12,446,430
G-FIT	FEDERAL INCOME TAX			7,290,860			6,998,005			292,855
G-FIT	DEFERRED FEDERAL INCOME TAX			(15,399,372)			(14,814,499)			(584,873)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			52,681,646			39,943,198			12,738,448

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.150%	34.850%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.076%	29.924%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	54,848	349,006	403,854	54,848	243,386	298,234	0	105,620	105,620
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,742,078	0	3,742,078	1,882,922	0	1,882,922
4	495100	Entitlement Penalties	33,818	4,218	38,036	18,837	2,942	21,779	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	2,844,530	0	2,844,530	5,152,168	0	5,152,168	(2,307,638)	0	(2,307,638)
4	495329	Amortization Res Decoupling Deferral	(2,460,451)	0	(2,460,451)	(3,187,222)	0	(3,187,222)	726,771	0	726,771
4	495338	Non-Res Decoupling Deferred Rev	428,230	0	428,230	789,431	0	789,431	(361,201)	0	(361,201)
4	495339	Amortization Non-Res Decoupling	(1,955,899)	0	(1,955,899)	(1,919,497)	0	(1,919,497)	(36,402)	0	(36,402)
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>4,570,076</b>	<b>353,224</b>	<b>4,923,300</b>	<b>4,650,643</b>	<b>246,328</b>	<b>4,896,971</b>	<b>(80,567)</b>	<b>106,896</b>	<b>26,329</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	194,335,149	0	194,335,149	130,681,973	0	130,681,973	63,653,176	0	63,653,176
1	804001	Pipeline Demand Costs	27,581,214	0	27,581,214	18,859,925	0	18,859,925	8,721,289	0	8,721,289
1	804002	Transport Variable Charges	385,779	0	385,779	263,702	0	263,702	122,077	0	122,077
6	804010	Gas Costs - Fixed Hedge	(34,173)	0	(34,173)	(22,451)	0	(22,451)	(11,722)	0	(11,722)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	590,509	0	590,509	424,467	0	424,467	166,042	0	166,042
6	804018	Merchandise Processing Fee	154,942	0	154,942	103,067	0	103,067	51,875	0	51,875
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	(15,627,354)	0	(15,627,354)	(10,788,850)	0	(10,788,850)	(4,838,504)	0	(4,838,504)
6	804700	Gas Costs - Offsystem Bookout	368,307	0	368,307	249,200	0	249,200	119,107	0	119,107
6	804711	Gas Costs - Offsystem Bookout Offset	(368,307)	0	(368,307)	(249,200)	0	(249,200)	(119,107)	0	(119,107)
6	804730	Gas Costs - Intracompany LDC Gas	5,309,485	0	5,309,485	3,527,866	0	3,527,866	1,781,619	0	1,781,619
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	47,916,655	0	47,916,655	32,608,418	0	32,608,418	15,308,237	0	15,308,237
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(54,812,431)	0	(54,812,431)	(37,270,731)	0	(37,270,731)	(17,541,700)	0	(17,541,700)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>205,799,775</b>	<b>0</b>	<b>205,799,775</b>	<b>138,387,386</b>	<b>0</b>	<b>138,387,386</b>	<b>67,412,389</b>	<b>0</b>	<b>67,412,389</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	67.138%	32.862%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended December 31, 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	131,710	98,130	229,840	75,264	63,932	139,196	56,446	34,198	90,644
99	908600 Public Purpose Tariff Rider Expense Offset	18,030,460	0	18,030,460	13,967,818	0	13,967,818	4,062,642	0	4,062,642
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	3,832	0	3,832	86,532	0	86,532	(82,700)	0	(82,700)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	18,191,133	98,130	18,289,263	14,154,745	63,932	14,218,677	4,036,388	34,198	4,070,586

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.150%	34.850%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		5.035%	5.041%
	Total Cost of Debt		2.818%	2.821%
	Total Weighted Cost		2.818%	2.821%
G-APL	Net Rate Base	799,291,364	572,317,030	226,974,334
	Interest Deduction for FIT Calculation	22,530,840	16,127,894	6,402,946
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended December 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	411,171,764	289,599,337	121,572,427
G-OPS	Operating & Maintenance Expense	306,273,847	210,072,273	96,201,574
G-OPS	Book Deprec/Amort and Reg Amortizations	33,773,110	24,230,457	9,542,653
G-OTX	Taxes Other than FIT	26,551,673	23,169,903	3,381,770
	Net Operating Income Before FIT	44,573,134	32,126,704	12,446,430
G-INT	Less: Interest Expense	22,530,840	16,127,894	6,402,946
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,720)	0	(4,720)
G-SCM	Schedule M Adjustments	12,680,805	17,325,022	(4,644,217)
	Taxable Net Operating Income	34,718,379	33,323,832	1,394,547
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,290,860	6,998,005	292,855
G-DTE	Deferred FIT	(4,419,928)	(4,883,959)	464,031
G-DTE	Customer Tax Credit Amortization	(10,979,444)	(9,930,540)	(1,048,904)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(8,108,512)	(7,816,494)	(292,018)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-12E</b>
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,621,245	16,122,694	42,743,939	19,238,436	11,228,975	30,467,411	7,382,809	4,893,719	12,276,528
12	997001	Contributions In Aid of Construction	0	1,474,377	1,474,377	0	1,045,510	1,045,510	0	428,867	428,867
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(404,473)	(404,473)	0	(286,820)	(286,820)	0	(117,653)	(117,653)
99	997010	Deferred Gas Credit and Refunds	(6,895,776)	0	(6,895,776)	(4,662,313)	0	(4,662,313)	(2,233,463)	0	(2,233,463)
12	997016	Redemption Expense Amortization	0	25,506	25,506	0	18,087	18,087	0	7,419	7,419
99	997018	DSM Tariff Rider	1,710,855	0	1,710,855	(165,638)	0	(165,638)	1,876,493	0	1,876,493
12	997020	FAS87 Current Pension Accrual	0	(359,371)	(359,371)	0	(254,837)	(254,837)	0	(104,534)	(104,534)
12	997027	Customer Uncollectibles	174,657	(911,505)	(736,848)	84,792	(646,366)	(561,574)	89,865	(265,139)	(175,274)
99	997031	Decoupling Mechanism	1,143,591	0	1,143,591	(834,880)	0	(834,880)	1,978,471	0	1,978,471
12	997032	Interest Rate Swaps	0	2,821,590	2,821,590	0	2,000,846	2,000,846	0	820,744	820,744
12	997035	Leases	0	(31,755)	(31,755)	0	(22,145)	(22,145)	0	(9,610)	(9,610)
12	997048	AFUDC	0	(244,186)	(244,186)	0	(173,157)	(173,157)	0	(71,029)	(71,029)
12	997049	Tax Depreciation	0	(40,520,906)	(40,520,906)	0	(28,734,185)	(28,734,185)	0	(11,786,721)	(11,786,721)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	5,322	0	5,322	88,022	0	88,022	(82,700)	0	(82,700)
12	997080	Book Transportation Depreciation	0	3,868,394	3,868,394	0	2,743,156	2,743,156	0	1,125,238	1,125,238
12	997081	Deferred Compensation	0	(9,892)	(9,892)	0	(7,015)	(7,015)	0	(2,877)	(2,877)
4	997082	Meal Disallowances	0	197,151	197,151	0	137,487	137,487	0	59,664	59,664
12	997083	Paid Time Off	0	298,158	298,158	0	211,430	211,430	0	86,728	86,728
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	(4,509,178)	(4,509,178)	0	(3,197,548)	(3,197,548)	0	(1,311,630)	(1,311,630)
99	997105	WA Nat Gas Line Extension	1,745,141	0	1,745,141	1,745,141	0	1,745,141	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	16,367	174,701	0	11,606	11,606	158,334	4,761	163,095
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,871)	(21,871)	0	(8,972)	(8,972)
12	997114	AFUDC Debt CWIP	0	38,841	38,841	0	27,543	27,543	0	11,298	11,298
12	997115	AFUDC Equity DFIR Deferral	9,987	0	9,987	0	0	0	9,987	0	9,987
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	855,311	855,311	0	606,518	606,518	0	248,793	248,793
12	997120	Transportation Tax Disallowance	0	32,114	32,114	0	22,773	22,773	0	9,341	9,341
12	997122	Regulatory Fees	(557,294)	0	(557,294)	(557,294)	0	(557,294)	0	0	0
12	997125	COVID-19	(764,122)	0	(764,122)	(587,998)	0	(587,998)	(176,124)	0	(176,124)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,443)	(53,443)	0	(21,922)	(21,922)
12	997127	CARES Act SS Deferral	0	88	88	0	62	62	0	26	26
12	997128	Meters Expensed	0	(11,844,670)	(11,844,670)	0	(8,399,292)	(8,399,292)	0	(3,445,378)	(3,445,378)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,325,632)	(4,325,632)	0	(1,774,368)	(1,774,368)
12	997138	Intervenor Funding	(26,041)	0	(26,041)	(26,041)	0	(26,041)	0	0	0
12	997139	Pension Settlement	0	134,145	134,145	0	95,125	95,125	0	39,020	39,020
12	997140	Insurance Balancing	14,854	0	14,854	6,787	0	6,787	8,067	0	8,067
12	997141	CCA	36,132,159	0	36,132,159	36,132,159	0	36,132,159	0	0	0
12	997143	Depreciation Rate Deferral	(87,464)	0	(87,464)	0	0	0	(87,464)	0	(87,464)
12	997144	Williams Pipeline Outage	(10,259,391)	0	(10,259,391)	(7,360,703)	0	(7,360,703)	(2,898,688)	0	(2,898,688)
12	997145	Sec 174 Research Costs	0	1,768,463	1,768,463	0	1,254,052	1,254,052	0	514,411	514,411
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>50,069,750</b>	<b>(37,388,945)</b>	<b>12,680,805</b>	<b>44,044,163</b>	<b>(26,719,141)</b>	<b>17,325,022</b>	<b>6,025,587</b>	<b>(10,669,804)</b>	<b>(4,644,217)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.150%	34.850%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	67.138%	32.862%
G-ALL	11	Book Depreciation	100.000%	71.186%	28.814%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.912%	29.088%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended December 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,270,926	901,239	369,687
99	410100	Deferred Federal Income Tax Exp	3,474,266	2,758,737	715,529
		<b>SUBTOTAL</b>	<b>4,745,192</b>	<b>3,659,976</b>	<b>1,085,216</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,442,073)	(2,440,843)	(1,001,230)
99	411100	Deferred Federal Income Tax Exp	(8,424,904)	(7,994,392)	(430,512)
		<b>SUBTOTAL</b>	<b>(11,866,977)</b>	<b>(10,435,235)</b>	<b>(1,431,742)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,701,857	1,891,300	810,557
		<b>SUBTOTAL</b>	<b>2,701,857</b>	<b>1,891,300</b>	<b>810,557</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(4,419,928)</b>	<b>(4,883,959)</b>	<b>464,031</b>
99	411193	Customer Tax Credit Amortization	(10,979,444)	(9,930,540)	(1,048,904)
		<b>SUBTOTAL</b>	<b>(10,979,444)</b>	<b>(9,930,540)</b>	<b>(1,048,904)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.912%	29.088%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-12E
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	188,432	188,432	0	128,209	128,209	0	60,223	60,223
		TOTAL UNDERGROUND STORAGE TAX	0	188,432	188,432	0	128,209	128,209	0	60,223	60,223
		DISTRIBUTION									
99	408110	State Excise Tax	10,517,369	0	10,517,369	10,517,369	0	10,517,369	0	0	0
99	408120	Municipal Occupation & License Tax	10,663,804	0	10,663,804	8,843,403	0	8,843,403	1,820,401	0	1,820,401
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	3,306,435	0	3,306,435	2,349,392	0	2,349,392	957,043	0	957,043
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	(4,728)	0	(4,728)	0	0	0	(4,728)	0	(4,728)
		TOTAL DISTRIBUTION TAX	24,482,933	0	24,482,933	21,710,191	0	21,710,191	2,772,742	0	2,772,742
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	644,578	1,235,730	1,880,308	469,742	861,761	1,331,503	174,836	373,969	548,805
		TOTAL A&G TAX	644,578	1,235,730	1,880,308	469,742	861,761	1,331,503	174,836	373,969	548,805
		TOTAL TAXES OTHER THAN FIT	25,127,511	1,424,162	26,551,673	22,179,933	989,970	23,169,903	2,947,578	434,192	3,381,770

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended December 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	929,531	1,952,125	771,517	403,378	1,174,895
4	3031XX	Misc Intangible IT Plant (3031XX)	1,060,629	64,276,156	65,336,785	1,060,629	44,824,264	45,884,893	0	19,451,892	19,451,892
		TOTAL INTANGIBLE PLANT	2,854,740	65,609,065	68,463,805	2,083,223	45,753,795	47,837,018	771,517	19,855,270	20,626,787
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	892,870	892,870	0	399,133	399,133
1	351XXX	Structures & Improvements	0	3,207,146	3,207,146	0	2,182,142	2,182,142	0	1,025,004	1,025,004
1	352XXX	Wells	0	23,828,297	23,828,297	0	16,212,773	16,212,773	0	7,615,524	7,615,524
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	15,722,925	15,722,925	0	10,697,878	10,697,878	0	5,025,047	5,025,047
1	355000	Measuring & Regulating Equipment	0	2,331,526	2,331,526	0	1,586,370	1,586,370	0	745,156	745,156
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,345,398	3,345,398	0	2,276,209	2,276,209	0	1,069,189	1,069,189
		TOTAL UNDERGROUND STORAGE PLANT	0	52,331,227	52,331,227	0	35,619,957	35,619,957	0	16,711,270	16,711,270
		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	711,289	0	711,289	524,919	0	524,919	186,370	0	186,370
6	375000	Structures & Improvements	1,677,699	0	1,677,699	996,801	0	996,801	680,898	0	680,898
6	376000	Mains	505,820,806	2,518,937	508,339,743	347,513,898	1,691,164	349,205,062	158,306,908	827,773	159,134,681
6	378000	Measuring & Reg Station Equip-General	7,768,577	0	7,768,577	4,958,013	0	4,958,013	2,810,564	0	2,810,564
6	379000	Measuring & Reg Station Equip-City Gate	7,051,645	0	7,051,645	2,009,780	0	2,009,780	5,041,865	0	5,041,865
6	380000	Services	356,089,044	0	356,089,044	243,261,503	0	243,261,503	112,827,541	0	112,827,541
6	381XXX	Meters	128,949,584	0	128,949,584	92,302,663	0	92,302,663	36,646,921	0	36,646,921
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	4,311,774	0	4,311,774	3,247,334	0	3,247,334	1,064,440	0	1,064,440
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,012,469,013	2,518,937	1,014,987,950	694,878,836	1,691,164	696,570,000	317,590,177	827,773	318,417,950
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,913,493	5,185,586	99,936	830,377	930,313
4	390XXX	Structures & Improvements	29,770,780	30,143,047	59,913,827	27,894,968	21,020,857	48,915,825	1,875,812	9,122,190	10,998,002
4	391XXX	Office Furniture & Equipment	488,148	15,254,013	15,742,161	485,890	10,637,691	11,123,581	2,258	4,616,322	4,618,580
4	392XXX	Transportation Equipment	13,999,610	5,338,627	19,338,237	10,358,745	3,722,998	14,081,743	3,640,865	1,615,629	5,256,494
4	393000	Stores Equipment	463,929	1,146,308	1,610,237	408,081	799,401	1,207,482	55,848	346,907	402,755
4	394000	Tools, Shop & Garage Equipment	3,713,151	8,004,345	11,717,496	2,904,049	5,581,990	8,486,039	809,102	2,422,355	3,231,457
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	369,517	479,848	0	160,355	160,355
4	396XXX	Power Operated Equipment	3,602,332	1,074,575	4,676,907	2,687,040	749,376	3,436,416	915,292	325,199	1,240,491
4	397XXX	Communications Equipment	4,032,804	24,696,941	28,729,745	3,665,091	17,222,906	20,887,997	367,713	7,474,035	7,841,748
4	398000	Miscellaneous Equipment	1,044	175,300	176,344	0	122,249	122,249	1,044	53,051	54,095
		TOTAL GENERAL PLANT	59,554,158	89,106,898	148,661,056	51,786,288	62,140,478	113,926,766	7,767,870	26,966,420	34,734,290



RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended December 31, 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	1,074,877,911	209,566,127	1,284,444,038	748,748,347	145,205,394	893,953,741	326,129,564	64,360,733	390,490,297
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,980,348)	(19,980,348)	0	(13,594,629)	(13,594,629)	0	(6,385,719)	(6,385,719)
G-ADEP		Distribution Plant	(310,135,392)	(2,080,935)	(312,216,327)	(202,174,606)	(1,397,098)	(203,571,704)	(107,960,786)	(683,837)	(108,644,623)
G-ADEP		General Plant	(19,342,351)	(30,793,193)	(50,135,544)	(15,831,637)	(21,474,249)	(37,305,886)	(3,510,714)	(9,318,944)	(12,829,658)
		TOTAL ACCUMULATED DEPRECIATION	(329,477,743)	(52,854,476)	(382,332,219)	(218,006,243)	(36,465,976)	(254,472,219)	(111,471,500)	(16,388,500)	(127,860,000)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(515,307)	(1,164,176)	(1,679,483)	(340,463)	(811,861)	(1,152,324)	(174,844)	(352,315)	(527,159)
G-AAMT		Misc IT Intangible Plant - 3031XX	(825,631)	(35,864,084)	(36,689,715)	(825,631)	(25,010,537)	(25,836,168)	0	(10,853,547)	(10,853,547)
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	(1,340,938)	(37,028,260)	(38,369,198)	(1,166,094)	(25,822,398)	(26,988,492)	(174,844)	(11,205,862)	(11,380,706)
		TOTAL ACCUMULATED DEPR/AMORT	(330,818,681)	(89,882,736)	(420,701,417)	(219,172,337)	(62,288,374)	(281,460,711)	(111,646,344)	(27,594,362)	(139,240,706)
		NET GAS UTILITY PLANT before DFIT	744,059,230	119,683,391	863,742,621	529,576,010	82,917,020	612,493,030	214,483,220	36,766,371	251,249,591
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,397,407)	(101,397,407)	0	(71,902,929)	(71,902,929)	0	(29,494,478)	(29,494,478)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,488,367)	(13,488,367)	0	(9,408,610)	(9,408,610)	0	(4,079,757)	(4,079,757)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,408,136)	(1,408,136)	0	(981,992)	(981,992)	0	(426,144)	(426,144)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,669	6,669	0	4,651	4,651	0	2,018	2,018
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(271,772)	(271,772)	0	(192,719)	(192,719)	0	(79,053)	(79,053)
		TOTAL ACCUMULATED DFIT	0	(116,559,013)	(116,559,013)	0	(82,481,599)	(82,481,599)	0	(34,077,414)	(34,077,414)
		NET GAS UTILITY PLANT	744,059,230	3,124,378	747,183,608	529,576,010	435,421	530,011,431	214,483,220	2,688,957	217,172,177

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%	67.138%	32.862%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.912%	29.088%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	744,059,230	3,124,378	747,183,608	529,576,010	435,421	530,011,431	214,483,220	2,688,957	217,172,177
	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	1,342,394	2,210,782	3,553,176	818,691	1,541,733	2,360,424	523,703	669,049	1,192,752
4	182318 Accumulated Amortization - AFUDC	(220,883)	(988,313)	(1,209,196)	(132,779)	(689,247)	(822,026)	(88,104)	(299,066)	(387,170)
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	14,330,263	14,330,263	0	9,750,311	9,750,311	0	4,579,952	4,579,952
1	164115 Gas Inventory--Clay Basin	0	80,294	80,294	0	55,995	55,995	0	24,299	24,299
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,074,539	0	3,074,539	3,074,539	0	3,074,539	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,296,867	0	7,296,867	7,296,867	0	7,296,867	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,177,996)	0	(2,177,996)	(2,177,996)	0	(2,177,996)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(19,395,149)	0	(19,395,149)	(8,468,305)	0	(8,468,305)	(10,926,844)	0	(10,926,844)
99	190393 ADFIT-Customer Tax Credit	4,072,981	0	4,072,981	1,778,344	0	1,778,344	2,294,637	0	2,294,637
99	235199 Customer Deposits	(2,735)	0	(2,735)	(2,735)	0	(2,735)	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	2,583,243	0	2,583,243	2,583,243	0	2,583,243	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(542,481)	0	(542,481)	(542,481)	0	(542,481)	0	0	0
C-WKC	Working Capital	34,712,886	0	34,712,886	23,520,003	0	23,520,003	11,192,883	0	11,192,883
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	30,743,666	21,364,090	52,107,756	27,747,391	14,558,208	42,305,599	2,996,275	6,805,882	9,802,157
	NET RATE BASE	774,802,896	24,488,468	799,291,364	557,323,401	14,993,629	572,317,030	217,479,495	9,494,839	226,974,334

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	4,227,705	4,227,705											
Steam (ED-ID)	4,369,441	4,369,441											
Steam (ED-WA)	11,235,468	11,235,468											
Hydro (ED-AN)	16,632,247	16,632,247											
Other (ED-AN)	11,021,689	11,021,689											
<b>Total Electric Production</b>	<b>47,486,550</b>	<b>47,486,550</b>											
<b>Electric Transmission</b>													
ED-AN	20,269,922	20,269,922											
ED-ID	272,723	272,723											
ED-WA	522,026	522,026											
<b>Total Electric Transmission</b>	<b>21,064,671</b>	<b>21,064,671</b>											
<b>Electric Distribution</b>													
ED-AN	86,671	86,671											
ED-ID	20,587,230	20,587,230											
ED-WA	39,835,680	39,835,680											
<b>Total Electric Distribution</b>	<b>60,509,581</b>	<b>60,509,581</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	766,986		766,986			766,986	766,986		521,857	521,857		245,129	245,129
GD-OR	129,752			129,752									
<b>Total Gas Underground Storage</b>	<b>896,738</b>		<b>766,986</b>	<b>129,752</b>		<b>766,986</b>	<b>766,986</b>		<b>521,857</b>	<b>521,857</b>		<b>245,129</b>	<b>245,129</b>
<b>Gas Distribution</b>													
6 GD-AN	57,432		57,432			57,432	57,432		38,559	38,559		18,873	18,873
GD-ID	7,217,145		7,217,145		7,217,145	7,217,145	7,217,145				7,217,145		7,217,145
GD-WA	16,993,528		16,993,528		16,993,528	16,993,528	16,993,528	16,993,528					
GD-OR	11,025,577			11,025,577									
<b>Total Gas Distribution</b>	<b>35,293,682</b>		<b>24,268,105</b>	<b>11,025,577</b>	<b>24,210,673</b>	<b>57,432</b>	<b>24,268,105</b>	<b>16,993,528</b>	<b>38,559</b>	<b>17,032,087</b>	<b>7,217,145</b>	<b>18,873</b>	<b>7,236,018</b>
<b>General Plant</b>													
ED-AN	2,809,853	2,809,853											
ED-ID	521,706	521,706											
ED-WA	1,418,464	1,418,464											
7,4 CD-AA	22,402,930	15,707,142	4,639,199	2,056,589		4,639,199	4,639,199		3,235,238	3,235,238		1,403,961	1,403,961
9,4 CD-AN	765,285	590,364	174,921			174,921	174,921		121,985	121,985		52,936	52,936
9 CD-ID	473,544	365,306	108,238		108,238	108,238	108,238				108,238		108,238
9 CD-WA	2,015,781	1,555,034	460,747		460,747	460,747	460,747	460,747					
8,4 GD-AA	355,402		245,352	110,050		245,352	245,352		171,101	171,101		74,251	74,251
4 GD-AN	28,729		28,729			28,729	28,729		20,035	20,035		8,694	8,694
GD-ID	42,632		42,632		42,632	42,632	42,632				42,632		42,632
GD-WA	1,095,909		1,095,909		1,095,909	1,095,909	1,095,909	1,095,909					
GD-OR	186,516			186,516									
<b>Total General Plant</b>	<b>32,116,751</b>	<b>22,967,869</b>	<b>6,795,727</b>	<b>2,353,155</b>	<b>1,707,526</b>	<b>5,088,201</b>	<b>6,795,727</b>	<b>1,556,656</b>	<b>3,548,359</b>	<b>5,105,015</b>	<b>150,870</b>	<b>1,539,842</b>	<b>1,690,712</b>
<b>Total Depreciation Expense</b>	<b>197,367,973</b>	<b>152,028,671</b>	<b>31,830,818</b>	<b>13,508,484</b>	<b>25,918,199</b>	<b>5,912,619</b>	<b>31,830,818</b>	<b>18,550,184</b>	<b>4,108,775</b>	<b>22,658,959</b>	<b>7,368,015</b>	<b>1,803,844</b>	<b>9,171,859</b>

<b>Allocation Ratios:</b>														
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				69.737%	30.263%			
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6	Actual Therms Purchased				67.138%	32.862%			

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

Report ID:  
**G-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	262,754	262,754												
<b>Total Production/Transmission</b>		<b>1,181,154</b>	<b>1,181,154</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	109,887	109,887												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>115,753</b>	<b>115,753</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	414,834	290,848	85,904	38,082		85,904	85,904		59,907	59,907		25,997	25,997	
9,4	CD-AN	9,729	7,505	2,224			2,224	2,224		1,551	1,551		673	673	
	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										
<b>Total General Plant - 303000</b>		<b>470,827</b>	<b>298,353</b>	<b>127,785</b>	<b>44,689</b>		<b>39,657</b>	<b>88,128</b>	<b>127,785</b>	<b>24,862</b>	<b>61,458</b>	<b>86,320</b>	<b>14,795</b>	<b>26,670</b>	<b>41,465</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	48,262,513	33,837,813	9,994,201	4,430,499		9,994,201	9,994,201		6,969,656	6,969,656		3,024,545	3,024,545	
9,4	CD-AN	117,271	90,466	26,805			26,805	26,805		18,693	18,693		8,112	8,112	
9,4	CD-ID	0	0	0			0	0				0		0	
9,4	CD-WA	2,902,349	2,238,959	663,390			663,390	663,390	663,390		663,390			0	
	ED-AN	7,307,732	7,307,732												
	ED-ID	0	0												
	ED-WA	1,245,950	1,245,950												
8,4	GD-AA	146,219		100,942	45,277		100,942	100,942		70,394	70,394		30,548	30,548	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	67,797			67,797										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>60,049,831</b>	<b>44,720,920</b>	<b>10,785,338</b>	<b>4,543,573</b>		<b>663,390</b>	<b>10,121,948</b>	<b>10,785,338</b>	<b>663,390</b>	<b>7,058,743</b>	<b>7,722,133</b>	<b>0</b>	<b>3,063,205</b>	<b>3,063,205</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>62,239,996</b>	<b>46,738,611</b>	<b>10,913,123</b>	<b>4,588,262</b>		<b>703,047</b>	<b>10,210,076</b>	<b>10,913,123</b>	<b>688,252</b>	<b>7,120,201</b>	<b>7,808,453</b>	<b>14,795</b>	<b>3,089,875</b>	<b>3,104,670</b>

**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	69.737%	30.263%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(82,023,072)	(82,023,072)											
	Steam (ED-ID)	(100,069,993)	(100,069,993)											
	Steam (ED-WA)	(197,154,614)	(197,154,614)											
	Hydro (ED-AN)	(203,413,600)	(203,413,600)											
	Other (ED-AN)	(180,021,272)	(180,021,272)											
	<b>Total Electric Production</b>	<b>(762,682,551)</b>	<b>(762,682,551)</b>											
<b>Electric Transmission</b>														
	ED-AN	(258,289,052)	(258,289,052)											
	ED-ID	(10,870,481)	(10,870,481)											
	ED-WA	(17,242,792)	(17,242,792)											
	<b>Total Electric Transmission</b>	<b>(286,402,325)</b>	<b>(286,402,325)</b>											
<b>Electric Distribution</b>														
	ED-AN	(577,679)	(577,679)											
	ED-ID	(295,908,105)	(295,908,105)											
	ED-WA	(492,331,554)	(492,331,554)											
	<b>Total Electric Distribution</b>	<b>(788,817,338)</b>	<b>(788,817,338)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(19,980,348)	(19,980,348)			(19,980,348)	(19,980,348)		(13,594,629)	(13,594,629)		(6,385,719)	(6,385,719)	
	GD-OR	(1,773,512)		(1,773,512)										
	<b>Total Gas Underground Storage</b>	<b>(21,753,860)</b>	<b>(19,980,348)</b>	<b>(1,773,512)</b>		<b>(19,980,348)</b>	<b>(19,980,348)</b>		<b>(13,594,629)</b>	<b>(13,594,629)</b>		<b>(6,385,719)</b>	<b>(6,385,719)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(2,080,935)	(2,080,935)			(2,080,935)	(2,080,935)		(1,397,098)	(1,397,098)		(683,837)	(683,837)	
	GD-ID	(107,960,786)	(107,960,786)		(107,960,786)	(107,960,786)					(107,960,786)		(107,960,786)	
	GD-WA	(202,174,606)	(202,174,606)		(202,174,606)	(202,174,606)	(202,174,606)			(202,174,606)				
	GD-OR	(149,690,561)		(149,690,561)										
	<b>Total Gas Distribution</b>	<b>(461,906,888)</b>	<b>(312,216,327)</b>	<b>(149,690,561)</b>	<b>(310,135,392)</b>	<b>(2,080,935)</b>	<b>(312,216,327)</b>	<b>(202,174,606)</b>	<b>(1,397,098)</b>	<b>(203,571,704)</b>	<b>(107,960,786)</b>	<b>(683,837)</b>	<b>(108,644,623)</b>	
<b>General Plant</b>														
	ED-AN	(36,984,577)	(36,984,577)											
	ED-ID	(13,778,734)	(13,778,734)											
	ED-WA	(27,325,224)	(27,325,224)											
7,4	CD-AA	(110,355,496)	(77,372,445)	(22,852,416)	(10,130,635)	(22,852,416)	(22,852,416)		(15,936,589)	(15,936,589)		(6,915,827)	(6,915,827)	
9,4	CD-AN	(9,087,635)	(7,010,474)	(2,077,161)		(2,077,161)	(2,077,161)		(1,448,550)	(1,448,550)		(628,611)	(628,611)	
9	CD-ID	(4,288,018)	(3,307,906)	(980,112)		(980,112)	(980,112)				(980,112)		(980,112)	
9	CD-WA	(9,272,971)	(7,153,448)	(2,119,523)		(2,119,523)	(2,119,523)	(2,119,523)		(2,119,523)				
8,4	GD-AA	(2,831,367)	(1,954,634)	(876,733)		(1,954,634)	(1,954,634)		(1,363,103)	(1,363,103)		(591,531)	(591,531)	
4	GD-AN	(3,908,982)	(3,908,982)			(3,908,982)	(3,908,982)		(2,726,007)	(2,726,007)		(1,182,975)	(1,182,975)	
	GD-ID	(2,530,602)	(2,530,602)		(2,530,602)	(2,530,602)					(2,530,602)		(2,530,602)	
	GD-WA	(13,712,114)	(13,712,114)		(13,712,114)	(13,712,114)	(13,712,114)			(13,712,114)				
	GD-OR	(5,940,275)		(5,940,275)										
	<b>Total General Plant</b>	<b>(240,015,995)</b>	<b>(172,932,808)</b>	<b>(50,135,544)</b>	<b>(16,947,643)</b>	<b>(19,342,351)</b>	<b>(30,793,193)</b>	<b>(50,135,544)</b>	<b>(15,831,637)</b>	<b>(21,474,249)</b>	<b>(37,305,886)</b>	<b>(3,510,714)</b>	<b>(9,318,944)</b>	<b>(12,829,658)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,561,578,957)</b>	<b>(2,010,835,022)</b>	<b>(382,332,219)</b>	<b>(168,411,716)</b>	<b>(329,477,743)</b>	<b>(52,854,476)</b>	<b>(382,332,219)</b>	<b>(218,006,243)</b>	<b>(36,465,976)</b>	<b>(254,472,219)</b>	<b>(111,471,500)</b>	<b>(16,388,500)</b>	<b>(127,860,000)</b>	

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				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			69.737%	30.263%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased			67.138%	32.862%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	(16,570,154)	(16,570,154)												
Misc Intangible Plt (303000 ED-AN)	(3,081,969)	(3,081,969)												
<b>Total Production/Transmission</b>	<b>(19,652,123)</b>	<b>(19,652,123)</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	(503,313)	(503,313)												
Misc Intangible Plt (303000 ED-WA)	(72,004)	(72,004)												
<b>Total Distribution</b>	<b>(575,317)</b>	<b>(575,317)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	(5,450,622)	(3,821,540)	(1,128,715)	(500,367)		(1,128,715)	(1,128,715)		(787,132)	(787,132)		(341,583)	(341,583)	
9,4 CD-AN	(155,142)	(119,681)	(35,461)			(35,461)	(35,461)		(24,729)	(24,729)		(10,732)	(10,732)	
GD-ID	(174,844)		(174,844)		(174,844)		(174,844)				(174,844)		(174,844)	
GD-WA	(340,463)		(340,463)		(340,463)		(340,463)	(340,463)		(340,463)				
GD-OR	(135,608)			(135,608)										
<b>Total General Plant - 303000</b>	<b>(6,256,679)</b>	<b>(3,941,221)</b>	<b>(1,679,483)</b>	<b>(635,975)</b>	<b>(515,307)</b>	<b>(1,164,176)</b>	<b>(1,679,483)</b>	<b>(340,463)</b>	<b>(811,861)</b>	<b>(1,152,324)</b>	<b>(174,844)</b>	<b>(352,315)</b>	<b>(527,159)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(171,340,885)	(120,130,521)	(35,481,271)	(15,729,093)		(35,481,271)	(35,481,271)		(24,743,575)	(24,743,575)		(10,737,696)	(10,737,696)	
9,4 CD-AN	(510,532)	(393,839)	(116,693)			(116,693)	(116,693)		(81,378)	(81,378)		(35,315)	(35,315)	
9 CD-ID	0	0	0		0	0	0	0	0	0	0	0	0	
9 CD-WA	(3,612,161)	(2,786,530)	(825,631)		(825,631)		(825,631)	(825,631)		(825,631)		0	0	
ED-AN	(15,838,258)	(15,838,258)												
ED-ID	0	0												
ED-WA	(3,326,296)	(3,326,296)												
8,4 GD-AA	(322,409)		(222,575)	(99,834)		(266,120)	(266,120)		(185,584)	(185,584)		(80,536)	(80,536)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	(83,307)			(83,307)										
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>	<b>(195,033,848)</b>	<b>(142,475,444)</b>	<b>(36,646,170)</b>	<b>(15,912,234)</b>	<b>(825,631)</b>	<b>(35,864,084)</b>	<b>(36,689,715)</b>	<b>(825,631)</b>	<b>(25,010,537)</b>	<b>(25,836,168)</b>	<b>0</b>	<b>(10,853,547)</b>	<b>(10,853,547)</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
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	(1,582,237)	(1,582,237)												
ED-WA	0	0												
GD-WA	0		0		0	0	0	0	0	0				
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(1,582,237)</b>	<b>(1,582,237)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Accumulated Amortization</b>	<b>(223,100,204)</b>	<b>(168,226,342)</b>	<b>(38,325,653)</b>	<b>(16,548,209)</b>	<b>(1,340,938)</b>	<b>(37,028,260)</b>	<b>(38,369,198)</b>	<b>(1,166,094)</b>	<b>(25,822,398)</b>	<b>(26,988,492)</b>	<b>(174,844)</b>	<b>(11,205,862)</b>	<b>(11,380,706)</b>	

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South		<b>Jurisdiction -</b>			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			69.737%		30.263%		
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%									



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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	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
	<b>TOTAL ACCOUNT</b>	<b>19,461,917</b>	<b>800,859</b>	<b>699,567</b>	<b>9,886,074</b>	<b>11,386,500</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,743,870</b>	<b>6,115,899</b>	<b>845,517</b>	<b>1,114,001</b>	<b>1,959,518</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,045,509	8,516,429	3,388,448	9,140,632	21,045,509	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	4,457,921	0	0	0	0	0	0	0	0	4,457,921	0	4,457,921
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,442,094	0	0	92,857,801	92,857,801	0	0	27,426,109	27,426,109	0	12,158,184	12,158,184
9	CD-WA / ID / AN	32,537,600	9,599,820	6,330,918	9,169,743	25,100,481	2,844,368	1,875,812	2,716,939	7,437,119	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,533,724</b>	<b>18,116,249</b>	<b>9,719,366</b>	<b>111,168,176</b>	<b>139,003,791</b>	<b>27,894,968</b>	<b>1,875,812</b>	<b>30,143,048</b>	<b>59,913,828</b>	<b>4,457,921</b>	<b>12,158,184</b>	<b>16,616,105</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,979,342	1,691,302	7,798	2,280,242	3,979,342	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	72,811,513	0	0	51,049,608	51,049,608	0	0	15,077,808	15,077,808	0	6,684,097	6,684,097
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
	<b>TOTAL ACCOUNT</b>	<b>78,577,935</b>	<b>2,544,401</b>	<b>15,420</b>	<b>53,526,899</b>	<b>56,086,720</b>	<b>485,891</b>	<b>2,258</b>	<b>15,254,013</b>	<b>15,742,162</b>	<b>12,109</b>	<b>6,736,944</b>	<b>6,749,053</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,357,846	25,686,521	12,358,614	24,312,711	62,357,846	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,028,018	0	0	0	0	9,890,776	3,413,318	2,723,924	16,028,018	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	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	7,353,197	1,579,408	767,978	3,325,091	5,672,477	467,969	227,547	985,204	1,680,720	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,193,507</b>	<b>27,265,929</b>	<b>13,126,592</b>	<b>32,927,705</b>	<b>73,320,226</b>	<b>10,358,745</b>	<b>3,640,865</b>	<b>5,338,626</b>	<b>19,338,236</b>	<b>4,812,326</b>	<b>722,719</b>	<b>5,535,045</b>

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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
	<b>TOTAL ACCOUNT</b>	<b>6,789,140</b>	<b>685,703</b>	<b>188,488</b>	<b>4,282,769</b>	<b>5,156,960</b>	<b>408,081</b>	<b>55,848</b>	<b>1,146,309</b>	<b>1,610,238</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,888,757	1,816,321	599,575	6,472,861	8,888,757	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,921,435	0	0	0	0	2,896,816	587,478	437,141	3,921,435	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,038,370	4,038,370	0	1,811,373	1,811,373
7	CD-AA	15,910,743	0	0	11,155,340	11,155,340	0	0	3,294,797	3,294,797	0	1,460,606	1,460,606
9	CD-WA / ID / AN	2,025,177	24,411	747,989	789,882	1,562,282	7,233	221,625	234,037	462,895	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>37,892,040</b>	<b>1,840,732</b>	<b>1,347,564</b>	<b>18,418,083</b>	<b>21,606,379</b>	<b>2,904,049</b>	<b>809,103</b>	<b>8,004,345</b>	<b>11,717,497</b>	<b>1,296,185</b>	<b>3,271,979</b>	<b>4,568,164</b>
	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
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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
	<b>TOTAL ACCOUNT</b>	<b>5,086,893</b>	<b>398,866</b>	<b>15,791</b>	<b>3,819,788</b>	<b>4,234,445</b>	<b>110,331</b>	<b>0</b>	<b>529,872</b>	<b>640,203</b>	<b>18,586</b>	<b>193,659</b>	<b>212,245</b>



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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	25,432,530	12,577,381	7,583,364	5,271,785	25,432,530	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,255,051	0	0	0	0	2,612,965	821,497	820,589	4,255,051	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
	<b>TOTAL ACCOUNT</b>	<b>31,626,735</b>	<b>12,827,389</b>	<b>7,899,925</b>	<b>6,130,166</b>	<b>26,857,480</b>	<b>2,687,041</b>	<b>915,292</b>	<b>1,074,574</b>	<b>4,676,907</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>
	<b>397XXX Communication Equipment</b>												
99	ED-WA / ID / AN	42,276,533	12,517,709	6,552,805	23,206,019	42,276,533	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	114,896,021	0	0	80,555,898	80,555,898	0	0	23,792,668	23,792,668	0	10,547,455	10,547,455
9	CD-WA / ID / AN	16,973,510	10,359,503	269,958	2,464,414	13,093,875	3,069,457	79,987	730,191	3,879,635	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>176,021,022</b>	<b>22,877,212</b>	<b>6,822,763</b>	<b>106,226,331</b>	<b>135,926,306</b>	<b>3,665,091</b>	<b>367,713</b>	<b>24,696,942</b>	<b>28,729,746</b>	<b>742,178</b>	<b>10,622,792</b>	<b>11,364,970</b>
	<b>398000 Miscellaneous Equipment</b>												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	833,940	0	0	584,692	584,692	0	0	172,692	172,692	0	76,556	76,556
9	CD-WA / ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,115,890</b>	<b>0</b>	<b>10,370</b>	<b>843,253</b>	<b>853,623</b>	<b>0</b>	<b>1,044</b>	<b>175,300</b>	<b>176,344</b>	<b>9,092</b>	<b>76,831</b>	<b>85,923</b>
	<b>TOTAL GENERAL PLANT</b>	<b>670,415,590</b>	<b>87,357,340</b>	<b>39,845,846</b>	<b>347,346,031</b>	<b>474,549,217</b>	<b>51,786,290</b>	<b>7,767,871</b>	<b>89,106,899</b>	<b>148,661,060</b>	<b>12,258,540</b>	<b>34,946,773</b>	<b>47,205,313</b>

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 December 31, 2023  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

AVISTA UTILITIES  
 Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	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	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	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	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,766,371	5,213,484	0	24,552,887	29,766,371	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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	119,731,234	0	0	83,945,963	83,945,963	0	0	24,793,944	24,793,944	0	10,991,327	10,991,327
9		CD-WA / ID / AN	1,490,369	687,019	0	462,697	1,149,716	203,559	0	137,094	340,653	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>151,762,983</b>	<b>5,900,503</b>	<b>0</b>	<b>108,961,547</b>	<b>114,862,050</b>	<b>203,559</b>	<b>0</b>	<b>25,221,260</b>	<b>25,424,819</b>	<b>354,611</b>	<b>11,121,503</b>	<b>11,476,114</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,941,658	0	0	5,941,658	5,941,658	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	1,087,713	0	0	0	0	0	0	750,903	750,903	0	336,810	336,810
7		CD-AA	35,412,540	0	0	24,828,440	24,828,440	0	0	7,333,229	7,333,229	0	3,250,871	3,250,871
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,441,911</b>	<b>0</b>	<b>0</b>	<b>30,770,098</b>	<b>30,770,098</b>	<b>0</b>	<b>0</b>	<b>8,084,132</b>	<b>8,084,132</b>	<b>0</b>	<b>3,587,681</b>	<b>3,587,681</b>
	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	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
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	83,246	0	0	58,365	58,365	0	0	17,239	17,239	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	5,612,478	4,672,162	0	58,365	4,730,527	857,070	0	17,239	874,309	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,189	0	0	389,189	389,189	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	22,122,818	0	0	15,510,750	15,510,750	0	0	4,581,193	4,581,193	0	2,030,875	2,030,875
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,512,007	0	0	15,899,939	15,899,939	0	0	4,581,193	4,581,193	0	2,030,875	2,030,875
		<b>TOTAL</b>	<b>378,283,495</b>	<b>10,892,381</b>	<b>0</b>	<b>269,136,784</b>	<b>280,029,165</b>	<b>2,083,223</b>	<b>771,517</b>	<b>65,609,065</b>	<b>68,463,805</b>	<b>780,562</b>	<b>29,009,963</b>	<b>29,790,525</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(64,220,628)	(45,026,366)	(13,298,808)	(5,895,454)
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	(6,799,966)	(4,767,592)	(1,408,137)	(624,237)
7	283750 CD-AA	32,205	22,580	6,669	2,956
	Total	(71,817,718)	(50,411,147)	(14,889,836)	(6,516,735)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,731,650	6,731,650	0	0	0	0	6,731,650
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	120,448,904	52,934,192	0	173,383,096	96,928,901	41,741,309	23,520,003	11,192,883	0
<b>TOTAL</b>		<b>120,448,904</b>	<b>52,934,192</b>	<b>6,731,754</b>	<b>180,114,850</b>	<b>96,928,901</b>	<b>41,741,309</b>	<b>23,520,003</b>	<b>11,192,883</b>	<b>6,731,754</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	31.297%	30.263%	100.000%
99	Not Allocated						