

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	51,925,903	39,354,805	12,571,098
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>51,925,903</u>	<u>39,354,805</u>	<u>12,571,098</u>
G-APL	Gas Net Adjusted Rate Base	<u>768,818,746</u>	<u>551,556,947</u>	<u>217,261,799</u>
	RATE OF RETURN	<u>6.754%</u>	<u>7.135%</u>	<u>5.786%</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 January 31, 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	02-01-2023 thru 01-31-2024	270,517 100.000%	176,531 65.257%	93,986 34.743%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2023 thru 01-31-2024	14,265,833 100.000%	10,028,529 70.298%	4,237,304 29.702%
	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	02-01-2023 thru 01-31-2024	297,163,119 100.000%	198,687,189 66.861%	98,475,930 33.139%

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

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2024
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 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 284,332,340 100.000%	Washington 190,876,625 67.132%	Idaho 93,455,715 32.868%	
11	Book Depreciation Percent	02-01-2023 thru 01-31-2024	31,869,133 100.000%	22,719,148 71.289%	9,149,985 28.711%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2023 thru 01-31-2024	842,526,420 100.000%	597,621,548 70.932%	244,904,872 29.068%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2023 thru 01-31-2024	96,286,394 100.000%	75,174,125 78.073%	21,112,269 21.927%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2023 thru 01-31-2024	-37,024,019 100.000%	-26,473,079 71.502%	-10,550,940 28.498%	
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 January 31, 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	238,953,405	0	238,953,405	167,869,998	0	167,869,998	71,083,407	0	71,083,407
99	4812XX	Commercial - Firm & Interruptible	118,418,972	0	118,418,972	85,279,740	0	85,279,740	33,139,232	0	33,139,232
99	4813XX	Industrial-Firm	4,086,054	0	4,086,054	2,548,485	0	2,548,485	1,537,569	0	1,537,569
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	406,352	0	406,352	362,455	0	362,455	43,897	0	43,897
99	499XXX	Unbilled Revenue	7,357,859	0	7,357,859	5,840,759	0	5,840,759	1,517,100	0	1,517,100
		TOTAL SALES TO ULTIMATE CUSTOMERS	369,222,642	0	369,222,642	261,901,437	0	261,901,437	107,321,205	0	107,321,205
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	65,367,087	0	65,367,087	43,413,588	0	43,413,588	21,953,499	0	21,953,499
4	488000	Miscellaneous Service Revenues	9,461	0	9,461	3,375	0	3,375	6,086	0	6,086
99	4893XX	Transportation Revenues	5,663,379	0	5,663,379	4,985,101	0	4,985,101	678,278	0	678,278
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	6,958,593	373,472	7,332,065	4,619,263	260,448	4,879,711	2,339,330	113,024	2,452,354
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	77,999,520	373,472	78,372,992	53,022,327	260,448	53,282,775	24,977,193	113,024	25,090,217
		TOTAL GAS REVENUES	447,222,162	373,472	447,595,634	314,923,764	260,448	315,184,212	132,298,398	113,024	132,411,422
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	241,750,840	0	241,750,840	162,921,545	0	162,921,545	78,829,295	0	78,829,295
99	808XXX	Net Natural Gas Storage Transactions	7,550,755	0	7,550,755	5,220,888	0	5,220,888	2,329,867	0	2,329,867
99	811000	Gas Used for Products Extraction	(429,119)	0	(429,119)	(285,773)	0	(285,773)	(143,346)	0	(143,346)
10	813000	Other Gas Expenses	88,091	1,018,327	1,106,418	88,091	683,623	771,714	0	334,704	334,704
99	813010	Gas Technology Institute (GTI) Expenses	123,137	0	123,137	84,817	0	84,817	38,320	0	38,320
99	813100	CCA Emission Expense	53,155,807	0	53,155,807	53,155,807	0	53,155,807	0	0	0
99	407417	Regulatory Credits-CCA	(53,246,943)	0	(53,246,943)	(53,246,943)	0	(53,246,943)	0	0	0
		TOTAL PRODUCTION EXPENSES	248,992,568	1,018,327	250,010,895	167,938,432	683,623	168,622,055	81,054,136	334,704	81,388,840
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	934,520	934,520	0	635,847	635,847	0	298,673	298,673
1	837000	Other Equipment	0	1,986,201	1,986,201	0	1,351,411	1,351,411	0	634,790	634,790
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,920,721	2,920,721	0	1,987,258	1,987,258	0	933,463	933,463
G-DEPX		Depreciation Expense-Underground Storage	0	768,757	768,757	0	523,062	523,062	0	245,695	245,695
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	180,705	180,705	0	122,952	122,952	0	57,753	57,753
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)	0	949,462	949,462	0	646,014	646,014	0	303,448	303,448
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,870,183	3,870,183	0	2,633,272	2,633,272	0	1,236,911	1,236,911

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 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	406,333	2,012,030	2,418,363	332,810	1,414,417	1,747,227	73,523	597,613	671,136
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	4,674,561	3,028,281	7,702,842	3,119,304	2,128,821	5,248,125	1,555,257	899,460	2,454,717
3	875000	Measuring & Reg Sta Exp-General	152,598	0	152,598	115,716	0	115,716	36,882	0	36,882
3	876000	Measuring & Reg Sta Exp-Industrial	17,056	0	17,056	3,613	0	3,613	13,443	0	13,443
3	877000	Measuring & Reg Sta Exp-City Gate	84,186	0	84,186	61,422	0	61,422	22,764	0	22,764
3	878000	Meter & House Regulator Expenses	457,339	0	457,339	249,695	0	249,695	207,644	0	207,644
3	879000	Customer Installation Expenses	2,271,481	5,609,512	7,880,993	1,473,461	3,943,375	5,416,836	798,020	1,666,137	2,464,157
3	880000	Other Expenses	1,985,802	2,325,651	4,311,453	1,558,948	1,634,886	3,193,834	426,854	690,765	1,117,619
3	881000	Rents	0	(2,460)	(2,460)	0	(1,729)	(1,729)	0	(731)	(731)
		MAINTENANCE									
3	885000	Supervision & Engineering	53,637	0	53,637	38,373	0	38,373	15,264	0	15,264
3	887000	Mains	1,202,555	0	1,202,555	993,782	0	993,782	208,773	0	208,773
3	889000	Measuring & Reg Sta Exp-General	238,801	20,388	259,189	162,649	14,332	176,981	76,152	6,056	82,208
3	890000	Measuring & Reg Sta Exp-Industrial	23,595	846	24,441	19,457	595	20,052	4,138	251	4,389
3	891000	Measuring & Reg Sta Exp-City Gate	155,469	2,272	157,741	83,808	1,597	85,405	71,661	675	72,336
3	892000	Services	1,396,326	0	1,396,326	1,036,720	0	1,036,720	359,606	0	359,606
3	893000	Meters & House Regulators	1,146,093	692,148	1,838,241	778,770	486,566	1,265,336	367,323	205,582	572,905
3	894000	Other Equipment	0	246,296	246,296	0	173,141	173,141	0	73,155	73,155
		TOTAL DISTRIBUTION OPERATING EXP	14,265,832	13,934,964	28,200,796	10,028,528	9,796,001	19,824,529	4,237,304	4,138,963	8,376,267
G-DEPX		Depreciation Expense-Distribution	24,256,033	57,054	24,313,087	17,062,670	38,147	17,100,817	7,193,363	18,907	7,212,270
G-OTX		Taxes Other Than FIT	24,585,489	0	24,585,489	21,859,736	0	21,859,736	2,725,753	0	2,725,753
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	48,841,522	57,054	48,898,576	38,922,406	38,147	38,960,553	9,919,116	18,907	9,938,023
		TOTAL DISTRIBUTION EXPENSES	63,107,354	13,992,018	77,099,372	48,950,934	9,834,148	58,785,082	14,156,420	4,157,870	18,314,290

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For Twelve Months Ended January 31, 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	87,753	87,753	0	57,265	57,265	0	30,488	30,488
2	902000	Meter Reading Expenses	363,188	85,024	448,212	251,141	55,484	306,625	112,047	29,540	141,587
2	903XXX	Customer Records & Collection Expenses	558,158	5,000,910	5,559,068	320,164	3,263,444	3,583,608	237,994	1,737,466	1,975,460
2	904000	Uncollectible Accounts	1,106,279	56,092	1,162,371	906,659	36,604	943,263	199,620	19,488	219,108
2	905000	Misc Customer Accounts	0	183,819	183,819	0	119,955	119,955	0	63,864	63,864
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,027,625	5,413,598	7,441,223	1,477,964	3,532,752	5,010,716	549,661	1,880,846	2,430,507
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	19,446,189	98,455	19,544,644	15,267,560	64,249	15,331,809	4,178,629	34,206	4,212,835
2	909000	Advertising	49,456	490,208	539,664	35,631	319,895	355,526	13,825	170,313	184,138
2	910000	Misc Customer Service & Info Exp	0	69,850	69,850	0	45,582	45,582	0	24,268	24,268
TOTAL CUSTOMER SERVICE & INFO EXP			19,495,645	658,513	20,154,158	15,303,191	429,726	15,732,917	4,192,454	228,787	4,421,241
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	7	7	0	5	5	0	2	2
TOTAL SALES EXPENSES			0	7	7	0	5	5	0	2	2
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	443,963	8,760,840	9,204,803	206,308	6,109,547	6,315,855	237,655	2,651,293	2,888,948
4	921000	Office Supplies & Expenses	133	1,116,759	1,116,892	134	778,794	778,928	(1)	337,965	337,964
4	922000	Admin. Expenses Transferred - Credit	0	(19,149)	(19,149)	0	(13,354)	(13,354)	0	(5,795)	(5,795)
4	923000	Outside Services Employed	512,698	3,865,919	4,378,617	426,979	2,695,976	3,122,955	85,719	1,169,943	1,255,662
4	924000	Property Insurance Premium	0	671,103	671,103	0	468,007	468,007	0	203,096	203,096
4	925XXX	Injuries and Damages	19,026	1,897,501	1,916,527	14,830	1,323,260	1,338,090	4,196	574,241	578,437
4	926XXX	Employee Pensions and Benefits	1,939,020	5,842,863	7,781,883	1,434,754	4,074,637	5,509,391	504,266	1,768,226	2,272,492
4	928000	Regulatory Commission Expenses	1,303,461	235,228	1,538,689	1,068,751	164,041	1,232,792	234,710	71,187	305,897
4	930000	Miscellaneous General Expenses	27,774	1,772,253	1,800,027	21,869	1,235,916	1,257,785	5,905	536,337	542,242
4	931000	Rents	0	154,291	154,291	0	107,598	107,598	0	46,693	46,693
4	935000	Maintenance of General Plant	723,504	3,269,121	3,992,625	626,168	2,279,787	2,905,955	97,336	989,334	1,086,670
TOTAL ADMIN & GEN OPERATING EXP			4,969,579	27,566,729	32,536,308	3,799,793	19,224,209	23,024,002	1,169,786	8,342,520	9,512,306

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended January 31, 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	1,697,106	5,090,182	6,787,288	1,545,528	3,549,740	5,095,268	151,578	1,540,442	1,692,020
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	607,002	10,265,565	10,872,567	607,002	7,158,897	7,765,899	0	3,106,668	3,106,668
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 Extensio	1,696,454	0	1,696,454	1,696,454	0	1,696,454	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 Amortiz	318,056	0	318,056	318,056	0	318,056	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	51,361	238,386	289,747	39,100	169,092	208,192	12,261	69,294	81,555
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	12,483	0	12,483	0	0	0	12,483	0	12,483
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347	COVID-19 Deferred Costs	(13,005)	0	(13,005)	0	0	0	(13,005)	0	(13,005)
99 407357	AMORT OF INTERVENOR FUND DEFER	19,865	0	19,865	19,865	0	19,865	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(3,271)	0	(3,271)	(3,271)	0	(3,271)	0	0	0
99 407381	Voluntary RNG Revenue Offset	41,466	0	41,466	34,857	0	34,857	6,609	0	6,609
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(9,606,548)	0	(9,606,548)	(6,892,314)	0	(6,892,314)	(2,714,234)	0	(2,714,234)
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	(616,048)	0	(616,048)	(616,048)	0	(616,048)	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	(32,517)	0	(32,517)	(28,552)	0	(28,552)	(3,965)	0	(3,965)
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	645,979	1,232,441	1,878,420	471,965	859,467	1,331,432	174,014	372,974	546,988
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,627,881)	16,914,702	11,286,821	(3,370,986)	11,798,654	8,427,668	(2,256,895)	5,116,048	2,859,153
	TOTAL ADMIN & GENERAL EXPENSES	(658,302)	44,481,431	43,823,129	428,807	31,022,863	31,451,670	(1,087,109)	13,458,568	12,371,459
	TOTAL EXPENSES BEFORE FIT	332,964,890	69,434,077	402,398,967	234,099,328	48,136,389	282,235,717	98,865,562	21,297,688	120,163,250
	NET OPERATING INCOME (LOSS) BEFORE FIT			45,196,667			32,948,495			12,248,172
G-FIT	FEDERAL INCOME TAX			20,300,635			16,348,297			3,952,338
G-FIT	DEFERRED FEDERAL INCOME TAX			(27,029,871)			(22,754,607)			(4,275,264)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			51,925,903			39,354,805			12,571,098

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers - AMA	100.000%	65.257%	34.743%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.298%	29.702%
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 January 31, 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	55,343	369,254	424,597	55,343	257,507	312,850	0	111,747	111,747
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,734,391	0	3,734,391	1,890,609	0	1,890,609
4	495100	Entitlement Penalties	42,785	4,218	47,003	27,804	2,942	30,746	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	2,939,267	0	2,939,267	3,775,535	0	3,775,535	(836,268)	0	(836,268)
4	495329	Amortization Res Decoupling Deferral	(1,705,985)	0	(1,705,985)	(2,480,763)	0	(2,480,763)	774,778	0	774,778
4	495338	Non-Res Decoupling Deferred Rev	2,035,150	0	2,035,150	1,544,773	0	1,544,773	490,377	0	490,377
4	495339	Amortization Non-Res Decoupling	(2,032,968)	0	(2,032,968)	(2,037,820)	0	(2,037,820)	4,852	0	4,852
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	6,958,592	373,472	7,332,064	4,619,263	260,449	4,879,712	2,339,329	113,023	2,452,352

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 January 31, 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	131,894,299	0	131,894,299	87,922,775	0	87,922,775	43,971,524	0	43,971,524
1	804001	Pipeline Demand Costs	27,753,912	0	27,753,912	18,967,887	0	18,967,887	8,786,025	0	8,786,025
1	804002	Transport Variable Charges	371,656	0	371,656	253,902	0	253,902	117,754	0	117,754
6	804010	Gas Costs - Fixed Hedge	18,378	0	18,378	12,223	0	12,223	6,155	0	6,155
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	585,777	0	585,777	420,519	0	420,519	165,258	0	165,258
6	804018	Merchandise Processing Fee	162,161	0	162,161	107,711	0	107,711	54,450	0	54,450
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	19,344,120	0	19,344,120	12,902,863	0	12,902,863	6,441,257	0	6,441,257
6	804700	Gas Costs - Offsystem Bookout	224,430	0	224,430	151,066	0	151,066	73,364	0	73,364
6	804711	Gas Costs - Offsystem Bookout Offset	(224,430)	0	(224,430)	(151,066)	0	(151,066)	(73,364)	0	(73,364)
6	804730	Gas Costs - Intracompany LDC Gas	6,459,995	0	6,459,995	4,291,433	0	4,291,433	2,168,562	0	2,168,562
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	57,259,181	0	57,259,181	39,517,899	0	39,517,899	17,741,282	0	17,741,282
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,098,639)	0	(2,098,639)	(1,475,667)	0	(1,475,667)	(622,972)	0	(622,972)
		TOTAL PURCHASED GAS COSTS	241,750,840	0	241,750,840	162,921,545	0	162,921,545	78,829,295	0	78,829,295

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.861%	33.139%
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 January 31, 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	131,203	98,455	229,658	73,682	64,249	137,931	57,521	34,206	91,727
99	908600 Public Purpose Tariff Rider Expense Offset	18,750,206	0	18,750,206	14,671,041	0	14,671,041	4,079,165	0	4,079,165
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	539,649	0	539,649	497,706	0	497,706	41,943	0	41,943
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		19,446,189	98,455	19,544,644	15,267,560	64,249	15,331,809	4,178,629	34,206	4,212,835

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.257%	34.743%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.91%	55.91%
2	Cost of Debt		5.096%	5.102%
	Total Cost of Debt		2.849%	2.853%
	Total Weighted Cost		2.849%	2.853%
G-APL	Net Rate Base	768,818,746	551,556,947	217,261,799
	Interest Deduction for FIT Calculation	21,912,336	15,713,857	6,198,479
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 January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	447,595,634	315,184,212	132,411,422
G-OPS	Operating & Maintenance Expense	341,264,108	234,201,482	107,062,626
G-OPS	Book Deprec/Amort and Reg Amortizations	34,490,245	24,720,115	9,770,130
G-OTX	Taxes Other than FIT	26,644,614	23,314,120	3,330,494
	Net Operating Income Before FIT	45,196,667	32,948,495	12,248,172
G-INT	Less: Interest Expense	21,912,336	15,713,857	6,198,479
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	73,390,077	60,614,395	12,775,682
	Taxable Net Operating Income	96,669,689	77,849,033	18,820,656
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	20,300,635	16,348,297	3,952,338
G-DTE	Deferred FIT	(17,154,941)	(13,965,090)	(3,189,851)
G-DTE	Customer Tax Credit Amortization	(9,874,930)	(8,789,517)	(1,085,413)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(6,729,236)	(6,406,310)	(322,926)
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 January 31, 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	26,599,799	16,269,686	42,869,485	19,240,063	11,331,304	30,571,367	7,359,736	4,938,382	12,298,118
12	997001	Contributions In Aid of Construction	0	1,487,711	1,487,711	0	1,055,263	1,055,263	0	432,448	432,448
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(299,595)	(299,595)	0	(212,509)	(212,509)	0	(87,086)	(87,086)
99	997010	Deferred Gas Credit and Refunds	55,160,543	0	55,160,543	38,042,232	0	38,042,232	17,118,311	0	17,118,311
12	997016	Redemption Expense Amortization	0	25,166	25,166	0	17,851	17,851	0	7,315	7,315
99	997018	DSM Tariff Rider	1,244,663	0	1,244,663	(632,802)	0	(632,802)	1,877,465	0	1,877,465
12	997020	FAS87 Current Pension Accrual	0	(355,883)	(355,883)	0	(252,435)	(252,435)	0	(103,448)	(103,448)
12	997027	Customer Uncollectibles	204,265	(893,784)	(689,519)	60,917	(633,979)	(573,062)	143,348	(259,805)	(116,457)
99	997031	Decoupling Mechanism	(1,235,465)	0	(1,235,465)	(801,726)	0	(801,726)	(433,739)	0	(433,739)
12	997032	Interest Rate Swaps	0	2,817,311	2,817,311	0	1,998,375	1,998,375	0	818,936	818,936
12	997035	Leases	0	(19,780)	(19,780)	0	(13,794)	(13,794)	0	(5,986)	(5,986)
12	997048	AFUDC	0	(228,307)	(228,307)	0	(161,943)	(161,943)	0	(66,364)	(66,364)
12	997049	Tax Depreciation	0	(40,649,381)	(40,649,381)	0	(28,833,419)	(28,833,419)	0	(11,815,962)	(11,815,962)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	541,285	0	541,285	499,342	0	499,342	41,943	0	41,943
12	997080	Book Transportation Depreciation	0	3,911,756	3,911,756	0	2,774,687	2,774,687	0	1,137,069	1,137,069
12	997081	Deferred Compensation	0	(11,082)	(11,082)	0	(7,861)	(7,861)	0	(3,221)	(3,221)
4	997082	Meal Disallowances	0	194,905	194,905	0	135,921	135,921	0	58,984	58,984
12	997083	Paid Time Off	0	271,484	271,484	0	192,569	192,569	0	78,915	78,915
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	(4,200,845)	(4,200,845)	0	(2,979,743)	(2,979,743)	0	(1,221,102)	(1,221,102)
99	997105	WA Nat Gas Line Extension	1,696,454	0	1,696,454	1,696,454	0	1,696,454	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	77,185	235,519	0	54,749	54,749	158,334	22,436	180,770
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,878)	(21,878)	0	(8,965)	(8,965)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,551	27,551	0	11,291	11,291
12	997115	AFUDC Equity DFIR Deferral	12,483	0	12,483	0	0	0	12,483	0	12,483
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	844,051	844,051	0	598,702	598,702	0	245,349	245,349
12	997120	Transportation Tax Disallowance	0	33,143	33,143	0	23,509	23,509	0	9,634	9,634
12	997122	Regulatory Fees	(616,048)	0	(616,048)	(616,048)	0	(616,048)	0	0	0
12	997125	COVID-19	(765,295)	0	(765,295)	(587,998)	0	(587,998)	(177,297)	0	(177,297)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,458)	(53,458)	0	(21,907)	(21,907)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,113,428)	(12,113,428)	0	(8,592,297)	(8,592,297)	0	(3,521,131)	(3,521,131)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,326,852)	(4,326,852)	0	(1,773,148)	(1,773,148)
12	997138	Intervenor Funding	(20,288)	0	(20,288)	(20,288)	0	(20,288)	0	0	0
12	997139	Pension Settlement	0	145,545	145,545	0	103,238	103,238	0	42,307	42,307
99	997140	Insurance Balancing	(34,898)	0	(34,898)	(30,933)	0	(30,933)	(3,965)	0	(3,965)
99	997141	CCA	36,132,159	0	36,132,159	36,132,159	0	36,132,159	0	0	0
99	997143	Depreciation Rate Deferral	1,418	0	1,418	57,183	0	57,183	(55,765)	0	(55,765)
99	997144	Williams Pipeline Outage	(9,606,548)	0	(9,606,548)	(6,892,314)	0	(6,892,314)	(2,714,234)	0	(2,714,234)
12	997145	Sec 174 Research Costs	0	1,837,489	1,837,489	0	1,303,368	1,303,368	0	534,121	534,121
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			110,414,096	(37,024,019)	73,390,077	87,087,476	(26,473,081)	60,614,395	23,326,620	(10,550,938)	12,775,682

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.257%	34.743%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.861%	33.139%
G-ALL	11	Book Depreciation	100.000%	71.289%	28.711%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.932%	29.068%
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 January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,096,955	778,092	318,863
99	410100	Deferred Federal Income Tax Exp	(4,927,453)	(3,061,172)	(1,866,281)
		SUBTOTAL	(3,830,498)	(2,283,080)	(1,547,418)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,371,867)	(2,391,733)	(980,134)
99	411100	Deferred Federal Income Tax Exp	(12,700,796)	(11,214,031)	(1,486,765)
		SUBTOTAL	(16,072,663)	(13,605,764)	(2,466,899)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,748,220	1,923,754	824,466
		SUBTOTAL	2,748,220	1,923,754	824,466
		Total Deferred Federal Income Tax Expense	(17,154,941)	(13,965,090)	(3,189,851)
99	411193	Customer Tax Credit Amortization	(9,874,930)	(8,789,517)	(1,085,413)
		SUBTOTAL	(9,874,930)	(8,789,517)	(1,085,413)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.932%	29.068%
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 January 31, 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	180,705	180,705	0	122,952	122,952	0	57,753	57,753
		TOTAL UNDERGROUND STORAGE TAX	0	180,705	180,705	0	122,952	122,952	0	57,753	57,753
		DISTRIBUTION									
99	408110	State Excise Tax	10,626,392	0	10,626,392	10,626,392	0	10,626,392	0	0	0
99	408120	Municipal Occupation & License Tax	10,678,546	0	10,678,546	8,881,173	0	8,881,173	1,797,373	0	1,797,373
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	3,285,225	0	3,285,225	2,352,144	0	2,352,144	933,081	0	933,081
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	24,585,489	0	24,585,489	21,859,736	0	21,859,736	2,725,753	0	2,725,753
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	645,979	1,232,441	1,878,420	471,965	859,467	1,331,432	174,014	372,974	546,988
		TOTAL A&G TAX	645,979	1,232,441	1,878,420	471,965	859,467	1,331,432	174,014	372,974	546,988
		TOTAL TAXES OTHER THAN FIT	25,231,468	1,413,146	26,644,614	22,331,701	982,419	23,314,120	2,899,767	430,727	3,330,494

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 January 31, 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	1,332,909	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)	3,655,641	61,430,572	65,086,213	3,655,641	42,839,839	46,495,480	0	18,590,733	18,590,733
		TOTAL INTANGIBLE PLANT	5,449,752	62,763,481	68,213,233	4,678,235	43,769,370	48,447,605	771,517	18,994,111	19,765,628
		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	3,032,318	3,032,318	0	2,063,189	2,063,189	0	969,129	969,129
1	352XXX	Wells	0	23,653,464	23,653,464	0	16,093,817	16,093,817	0	7,559,647	7,559,647
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	15,548,092	15,548,092	0	10,578,922	10,578,922	0	4,969,170	4,969,170
1	355000	Measuring & Regulating Equipment	0	2,156,693	2,156,693	0	1,467,414	1,467,414	0	689,279	689,279
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,170,566	3,170,566	0	2,157,253	2,157,253	0	1,013,313	1,013,313
		TOTAL UNDERGROUND STORAGE PLANT	0	51,457,068	51,457,068	0	35,025,180	35,025,180	0	16,431,888	16,431,888
		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	704,245	0	704,245	520,046	0	520,046	184,199	0	184,199
6	375000	Structures & Improvements	1,616,607	0	1,616,607	958,238	0	958,238	658,369	0	658,369
6	376000	Mains	490,921,743	2,518,938	493,440,681	335,540,754	1,684,187	337,224,941	155,380,989	834,751	156,215,740
6	378000	Measuring & Reg Station Equip-General	7,596,273	0	7,596,273	4,874,849	0	4,874,849	2,721,424	0	2,721,424
6	379000	Measuring & Reg Station Equip-City Gate	6,902,673	0	6,902,673	1,969,765	0	1,969,765	4,932,908	0	4,932,908
6	380000	Services	348,494,413	0	348,494,413	238,864,403	0	238,864,403	109,630,010	0	109,630,010
6	381XXX	Meters	124,416,915	0	124,416,915	89,448,486	0	89,448,486	34,968,429	0	34,968,429
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	4,189,995	0	4,189,995	3,117,699	0	3,117,699	1,072,296	0	1,072,296
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	984,931,459	2,518,938	987,450,397	675,358,165	1,684,187	677,042,352	309,573,294	834,751	310,408,045
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,029	2,727,214	6,099,243	3,272,093	1,901,877	5,173,970	99,936	825,337	925,273
4	390XXX	Structures & Improvements	29,713,226	29,774,708	59,487,934	27,849,943	20,763,988	48,613,931	1,863,283	9,010,720	10,874,003
4	391XXX	Office Furniture & Equipment	1,106,047	15,046,480	16,152,527	1,103,789	10,492,964	11,596,753	2,258	4,553,516	4,555,774
4	392XXX	Transportation Equipment	14,058,333	5,528,705	19,587,038	10,394,494	3,855,553	14,250,047	3,663,839	1,673,152	5,336,991
4	393000	Stores Equipment	429,611	1,128,187	1,557,798	374,552	786,764	1,161,316	55,059	341,423	396,482
4	394000	Tools, Shop & Garage Equipment	3,422,085	7,949,112	11,371,197	2,717,535	5,543,472	8,261,007	704,550	2,405,640	3,110,190
4	395XXX	Laboratory Equipment	108,462	529,264	637,726	108,462	369,093	477,555	0	160,171	160,171
4	396XXX	Power Operated Equipment	3,594,052	1,074,575	4,668,627	2,685,714	749,376	3,435,090	908,338	325,199	1,233,537
4	397XXX	Communications Equipment	4,699,871	22,110,449	26,810,320	3,660,283	15,419,164	19,079,447	1,039,588	6,691,285	7,730,873
4	398000	Miscellaneous Equipment	1,616	178,861	180,477	0	124,732	124,732	1,616	54,129	55,745
		TOTAL GENERAL PLANT	60,505,332	86,047,555	146,552,887	52,166,865	60,006,983	112,173,848	8,338,467	26,040,572	34,379,039

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended January 31, 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	1,050,886,543	202,787,042	1,253,673,585	732,203,265	140,485,720	872,688,985	318,683,278	62,301,322	380,984,600
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,653,442)	(19,653,442)	0	(13,372,202)	(13,372,202)	0	(6,281,240)	(6,281,240)
G-ADEP		Distribution Plant	(301,254,598)	(2,056,989)	(303,311,587)	(195,898,563)	(1,375,323)	(197,273,886)	(105,356,035)	(681,666)	(106,037,701)
G-ADEP		General Plant	(19,899,115)	(30,367,378)	(50,266,493)	(15,822,425)	(21,177,298)	(36,999,723)	(4,076,690)	(9,190,080)	(13,266,770)
		TOTAL ACCUMULATED DEPRECIATION	(321,153,713)	(52,077,809)	(373,231,522)	(211,720,988)	(35,924,823)	(247,645,811)	(109,432,725)	(16,152,986)	(125,585,711)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(498,783)	(1,127,456)	(1,626,239)	(330,104)	(786,254)	(1,116,358)	(168,679)	(341,202)	(509,881)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,298,163)	(32,991,245)	(36,289,408)	(3,298,163)	(23,007,105)	(26,305,268)	0	(9,984,140)	(9,984,140)
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	(3,796,946)	(34,118,701)	(37,915,647)	(3,628,267)	(23,793,359)	(27,421,626)	(168,679)	(10,325,342)	(10,494,021)
		TOTAL ACCUMULATED DEPR/AMORT	(324,950,659)	(86,196,510)	(411,147,169)	(215,349,255)	(59,718,182)	(275,067,437)	(109,601,404)	(26,478,328)	(136,079,732)
		NET GAS UTILITY PLANT before DFIT	725,935,884	116,590,532	842,526,416	516,854,010	80,767,538	597,621,548	209,081,874	35,822,994	244,904,868
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,859,364)	(101,859,364)	0	(72,250,884)	(72,250,884)	0	(29,608,480)	(29,608,480)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,509,971)	(14,509,971)	0	(10,121,084)	(10,121,084)	0	(4,388,887)	(4,388,887)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,341,107)	(1,341,107)	0	(935,248)	(935,248)	0	(405,859)	(405,859)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(468)	(468)	0	(326)	(326)	0	(142)	(142)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(273,840)	(273,840)	0	(194,240)	(194,240)	0	(79,600)	(79,600)
		TOTAL ACCUMULATED DFIT	0	(117,984,750)	(117,984,750)	0	(83,501,782)	(83,501,782)	0	(34,482,968)	(34,482,968)
		NET GAS UTILITY PLANT	725,935,884	(1,394,218)	724,541,666	516,854,010	(2,734,244)	514,119,766	209,081,874	1,340,026	210,421,900

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%	66.861%	33.139%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.932%	29.068%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended January 31, 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	725,935,884	(1,394,218)	724,541,666	516,854,010	(2,734,244)	514,119,766	209,081,874	1,340,026	210,421,900
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	1,422,219	2,157,460	3,579,679	900,883	1,504,548	2,405,431	521,336	652,912	1,174,248
4 182318 Accumulated Amortization - AFUDC	(295,008)	(906,962)	(1,201,970)	(212,066)	(632,501)	(844,567)	(82,942)	(274,461)	(357,403)
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	11,823,964	11,823,964	0	8,045,025	8,045,025	0	3,778,939	3,778,939
1 164115 Gas Inventory--Clay Basin	0	52,948	52,948	0	36,924	36,924	0	16,024	16,024
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,207,062	0	3,207,062	3,207,062	0	3,207,062	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,611,387	0	7,611,387	7,611,387	0	7,611,387	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,271,875)	0	(2,271,875)	(2,271,875)	0	(2,271,875)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(20,936,510)	0	(20,936,510)	(10,312,632)	0	(10,312,632)	(10,623,878)	0	(10,623,878)
99 190393 ADFIT-Customer Tax Credit	4,396,667	0	4,396,667	2,165,653	0	2,165,653	2,231,014	0	2,231,014
99 235199 Customer Deposits	(1,979)	0	(1,979)	(1,979)	0	(1,979)	0	0	0
99 254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99 182302 WA Excess Nat Gas Line Extension	3,247,497	0	3,247,497	3,247,497	0	3,247,497	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(681,974)	0	(681,974)	(681,974)	0	(681,974)	0	0	0
C-WKC Working Capital	29,721,120	0	29,721,120	20,931,813	0	20,931,813	8,789,307	0	8,789,307
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	25,418,606	18,858,474	44,277,080	24,583,769	12,853,412	37,437,181	834,837	6,005,062	6,839,899
NET RATE BASE	751,354,490	17,464,256	768,818,746	541,437,779	10,119,168	551,556,947	209,916,711	7,345,088	217,261,799

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 January 31, 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)	4,162,779	4,162,779												
Steam (ED-ID)	4,393,789	4,393,789												
Steam (ED-WA)	11,260,213	11,260,213												
Hydro (ED-AN)	16,746,306	16,746,306												
Other (ED-AN)	10,948,626	10,948,626												
Total Electric Production	47,511,713	47,511,713												
Electric Transmission														
ED-AN	20,607,526	20,607,526												
ED-ID	266,313	266,313												
ED-WA	522,269	522,269												
Total Electric Transmission	21,396,108	21,396,108												
Electric Distribution														
ED-AN	86,652	86,652												
ED-ID	20,418,712	20,418,712												
ED-WA	40,052,911	40,052,911												
Total Electric Distribution	60,558,275	60,558,275												
Gas Underground Storage														
1 GD-AN	768,757		768,757			768,757	768,757		523,062	523,062		245,695	245,695	
GD-OR	130,280			130,280										
Total Gas Underground Storage	899,037		768,757	130,280		768,757	768,757		523,062	523,062		245,695	245,695	
Gas Distribution														
6 GD-AN	57,054		57,054			57,054	57,054		38,147	38,147		18,907	18,907	
GD-ID	7,193,363		7,193,363		7,193,363	7,193,363	7,193,363				7,193,363		7,193,363	
GD-WA	17,062,670		17,062,670		17,062,670	17,062,670	17,062,670	17,062,670						
GD-OR	11,096,271			11,096,271										
Total Gas Distribution	35,409,358		24,313,087	11,096,271		24,256,033	57,054	24,313,087	17,062,670	38,147	17,100,817	7,193,363	18,907	7,212,270
General Plant														
ED-AN	2,802,636	2,802,636												
ED-ID	531,524	531,524												
ED-WA	1,442,463	1,442,463												
7,4 CD-AA	22,397,120	15,703,068	4,637,996	2,056,056		4,637,996	4,637,996		3,234,399	3,234,399		1,403,597	1,403,597	
9,4 CD-AN	789,555	609,087	180,468			180,468	180,468		125,853	125,853		54,615	54,615	
9 CD-ID	470,089	362,641	107,448		107,448	107,448	107,448				107,448		107,448	
9 CD-WA	1,950,491	1,504,667	445,824		445,824	445,824	445,824	445,824						
8,4 GD-AA	353,792		244,240	109,552		244,240	244,240		170,326	170,326		73,914	73,914	
4 GD-AN	27,478		27,478			27,478	27,478		19,162	19,162		8,316	8,316	
GD-ID	44,130		44,130		44,130	44,130	44,130				44,130		44,130	
GD-WA	1,099,704		1,099,704		1,099,704	1,099,704	1,099,704	1,099,704						
GD-OR	184,566			184,566										
Total General Plant	32,093,548	22,956,086	6,787,288	2,350,174		1,697,106	5,090,182	6,787,288	1,545,528	3,549,740	5,095,268	151,578	1,540,442	1,692,020
Total Depreciation Expense	197,868,039	152,422,182	31,869,132	13,576,725		25,953,139	5,915,993	31,869,132	18,608,198	4,110,949	22,719,147	7,344,941	1,805,044	9,149,985

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System Contract Demand				68.040%	31.960%			
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio				69.737%	30.263%			
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6	Actual Therms Purchased				66.861%	33.139%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended January 31, 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	263,057	263,057											
Total Production/Transmission	1,181,457	1,181,457											
Distribution													
Franchises (302000) ED-WA	110,105	110,105											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	115,971	115,971											
General Plant - 303000													
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									
Total General Plant - 303000	470,827	298,353	127,785	44,689	39,657	88,128	127,785	24,862	61,458	86,320	14,795	26,670	41,465
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	48,903,396	34,287,149	10,126,915	4,489,332		10,126,915	10,126,915		7,062,207	7,062,207		3,064,708	3,064,708
9,4 CD-AN	111,616	86,104	25,512			25,512	25,512		17,791	17,791		7,721	7,721
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	2,655,652	2,048,650	607,002		607,002		607,002	607,002		607,002			0
ED-AN	7,396,547	7,396,547											
ED-ID	0	0											
ED-WA	1,263,785	1,263,785											
8,4 GD-AA	163,885		113,138	50,747		113,138	113,138		78,899	78,899		34,239	34,239
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	68,891			68,891									
Total Miscellaneous IT Intangible Plant - 3031XX	60,563,772	45,082,235	10,872,567	4,608,970	607,002	10,265,565	10,872,567	607,002	7,158,897	7,765,899	0	3,106,668	3,106,668
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	62,754,458	47,100,447	11,000,352	4,653,659	646,659	10,353,693	11,000,352	631,864	7,220,355	7,852,219	14,795	3,133,338	3,148,133

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended January 31, 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)	(80,351,422)	(80,351,422)											
	Steam (ED-ID)	(98,257,734)	(98,257,734)											
	Steam (ED-WA)	(192,548,135)	(192,548,135)											
	Hydro (ED-AN)	(197,821,037)	(197,821,037)											
	Other (ED-AN)	(175,775,808)	(175,775,808)											
	Total Electric Production	(744,754,136)	(744,754,136)											
Electric Transmission														
	ED-AN	(251,960,957)	(251,960,957)											
	ED-ID	(10,758,488)	(10,758,488)											
	ED-WA	(17,025,446)	(17,025,446)											
	Total Electric Transmission	(279,744,891)	(279,744,891)											
Electric Distribution														
	ED-AN	(543,767)	(543,767)											
	ED-ID	(288,317,452)	(288,317,452)											
	ED-WA	(478,105,506)	(478,105,506)											
	Total Electric Distribution	(766,966,725)	(766,966,725)											
Gas Underground Storage														
1	GD-AN	(19,653,442)	(19,653,442)			(19,653,442)	(19,653,442)		(13,372,202)	(13,372,202)		(6,281,240)	(6,281,240)	
	GD-OR	(1,718,718)		(1,718,718)										
	Total Gas Underground Storage	(21,372,160)	(19,653,442)	(1,718,718)		(19,653,442)	(19,653,442)		(13,372,202)	(13,372,202)		(6,281,240)	(6,281,240)	
Gas Distribution														
6	GD-AN	(2,056,989)	(2,056,989)			(2,056,989)	(2,056,989)		(1,375,323)	(1,375,323)		(681,666)	(681,666)	
	GD-ID	(105,356,035)	(105,356,035)		(105,356,035)	(105,356,035)					(105,356,035)		(105,356,035)	
	GD-WA	(195,898,563)	(195,898,563)		(195,898,563)	(195,898,563)		(195,898,563)		(195,898,563)				
	GD-OR	(145,807,649)		(145,807,649)										
	Total Gas Distribution	(449,119,236)	(303,311,587)	(145,807,649)	(301,254,598)	(2,056,989)	(303,311,587)	(195,898,563)	(1,375,323)	(197,273,886)	(105,356,035)	(681,666)	(106,037,701)	
General Plant														
	ED-AN	(36,947,433)	(36,947,433)											
	ED-ID	(13,523,903)	(13,523,903)											
	ED-WA	(27,076,641)	(27,076,641)											
7,4	CD-AA	(108,405,767)	(76,005,452)	(22,448,666)	(9,951,649)	(22,448,666)	(22,448,666)		(15,655,026)	(15,655,026)		(6,793,640)	(6,793,640)	
9,4	CD-AN	(8,965,067)	(6,915,922)	(2,049,145)		(2,049,145)	(2,049,145)		(1,429,012)	(1,429,012)		(620,133)	(620,133)	
9	CD-ID	(7,136,447)	(5,505,269)	(1,631,178)		(1,631,178)	(1,631,178)				(1,631,178)		(1,631,178)	
9	CD-WA	(11,236,195)	(8,667,938)	(2,568,257)		(2,568,257)	(2,568,257)	(2,568,257)		(2,568,257)				
8,4	GD-AA	(2,680,694)	(1,850,617)	(830,077)		(1,850,617)	(1,850,617)		(1,290,565)	(1,290,565)		(560,052)	(560,052)	
4	GD-AN	(4,018,950)	(4,018,950)			(4,018,950)	(4,018,950)		(2,802,695)	(2,802,695)		(1,216,255)	(1,216,255)	
	GD-ID	(2,445,512)	(2,445,512)		(2,445,512)	(2,445,512)					(2,445,512)		(2,445,512)	
	GD-WA	(13,254,168)	(13,254,168)		(13,254,168)	(13,254,168)		(13,254,168)		(13,254,168)				
	GD-OR	(5,787,141)		(5,787,141)										
	Total General Plant	(241,477,918)	(174,642,558)	(50,266,493)	(16,568,867)	(19,899,115)	(30,367,378)	(50,266,493)	(15,822,425)	(21,177,298)	(36,999,723)	(4,076,690)	(9,190,080)	(13,266,770)
Total Accumulated Depreciation		(2,503,435,066)	(1,966,108,310)	(373,231,522)	(164,095,234)	(321,153,713)	(52,077,809)	(373,231,522)	(211,720,988)	(35,924,823)	(247,645,811)	(109,432,725)	(16,152,986)	(125,585,711)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand			68.040%	31.960%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio			69.737%	30.263%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased			66.861%	33.139%			

RESULTS OF OPERATIONS	Report ID: G-AAMT-12A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Twelve Months Ended January 31, 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	(16,187,488)	(16,187,488)											
Misc Intangible Plt (303000)	ED-AN	(2,972,306)	(2,972,306)											
Total Production/Transmission		(19,159,794)	(19,159,794)											
Distribution														
Franchises (302000)	ED-WA	(457,459)	(457,459)											
Misc Intangible Plt (303000)	ED-WA	(69,560)	(69,560)											
Total Distribution		(527,019)	(527,019)											
General Plant - 303000														
7,4	CD-AA	(5,277,776)	(3,700,354)	(1,092,922)	(484,500)		(1,092,922)	(1,092,922)		(762,171)	(762,171)		(330,751)	(330,751)
9,4	CD-AN	(151,088)	(116,554)	(34,534)			(34,534)	(34,534)		(24,083)	(24,083)		(10,451)	(10,451)
	GD-ID	(168,679)		(168,679)		(168,679)		(168,679)				(168,679)		(168,679)
	GD-WA	(330,104)		(330,104)		(330,104)		(330,104)	(330,104)		(330,104)			
	GD-OR	(132,855)			(132,855)									
Total General Plant - 303000		(6,060,502)	(3,816,908)	(1,626,239)	(617,355)	(498,783)	(1,127,456)	(1,626,239)	(330,104)	(786,254)	(1,116,358)	(168,679)	(341,202)	(509,881)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(157,800,697)	(110,637,224)	(32,677,369)	(14,486,104)		(32,677,369)	(32,677,369)		(22,788,217)	(22,788,217)		(9,889,152)	(9,889,152)
9,4	CD-AN	(462,729)	(356,963)	(105,766)			(105,766)	(105,766)		(73,758)	(73,758)		(32,008)	(32,008)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(14,429,554)	(11,131,391)	(3,298,163)		(3,298,163)		(3,298,163)	(3,298,163)		(3,298,163)		0	0
	ED-AN	(14,304,124)	(14,304,124)											
	ED-ID	0	0											
	ED-WA	(2,791,018)	(2,791,018)											
8,4	GD-AA	(286,075)		(197,492)	(88,583)		(208,110)	(208,110)		(145,130)	(145,130)		(62,980)	(62,980)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(53,734)			(53,734)									
Total Miscellaneous IT Intangible Plant - 3031X		(190,127,931)	(139,220,720)	(36,278,790)	(14,628,421)	(3,298,163)	(32,991,245)	(36,289,408)	(3,298,163)	(23,007,105)	(26,305,268)	0	(9,984,140)	(9,984,140)
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	(1,406,224)	(1,406,224)											
	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		(1,406,224)	(1,406,224)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(217,281,470)	(164,130,665)	(37,905,029)	(15,245,776)	(3,796,946)	(34,118,701)	(37,915,647)	(3,628,267)	(23,793,359)	(27,421,626)	(168,679)	(10,325,342)	(10,494,021)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand	68.040%	31.960%					
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	69.737%	30.263%					
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%									

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended January 31, 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	1,036,054	122,220	362,279	551,555	1,036,054	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	12,054,659	0	0	8,451,762	8,451,762	0	0	2,496,279	2,496,279	0	1,106,618	1,106,618
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,334,536	800,859	699,567	9,782,731	11,283,157	3,272,093	99,936	2,727,215	6,099,244	845,517	1,106,618	1,952,135
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,793,408	8,502,130	3,159,066	9,132,212	20,793,408	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	4,325,896	0	0	0	0	0	0	0	0	4,325,896	0	4,325,896
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,456,191	0	0	92,166,565	92,166,565	0	0	27,221,948	27,221,948	0	12,067,678	12,067,678
9	CD-WA / ID / AN	31,567,510	9,447,858	6,288,630	8,615,636	24,352,124	2,799,343	1,863,283	2,552,760	7,215,386	0	0	0
	TOTAL ACCOUNT	213,193,605	17,949,988	9,447,696	109,914,413	137,312,097	27,849,943	1,863,283	29,774,708	59,487,934	4,325,896	12,067,678	16,393,574
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,774,638	1,391,945	7,798	2,374,895	3,774,638	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	71,758,187	0	0	50,311,100	50,311,100	0	0	14,859,685	14,859,685	0	6,587,402	6,587,402
9	CD-WA / ID / AN	4,120,834	2,938,522	7,622	232,791	3,178,935	870,666	2,258	68,975	941,899	0	0	0
	TOTAL ACCOUNT	80,069,558	4,330,467	15,420	52,918,786	57,264,673	1,103,789	2,258	15,046,480	16,152,527	12,109	6,640,249	6,652,358
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,967,130	26,046,782	12,244,295	23,676,053	61,967,130	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,282,968	0	0	0	0	9,930,678	3,426,034	2,926,256	16,282,968	0	0	0
99	GD-OR / AS	4,817,573	0	0	0	0	0	0	0	0	4,817,573	0	4,817,573
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,566,135	0	0	5,304,769	5,304,769	0	0	1,566,795	1,566,795	0	694,571	694,571
9	CD-WA / ID / AN	7,307,089	1,565,390	802,598	3,268,919	5,636,907	463,816	237,805	968,561	1,670,182	0	0	0
	TOTAL ACCOUNT	98,038,082	27,612,172	13,046,893	32,249,741	72,908,806	10,394,494	3,663,839	5,528,705	19,587,038	4,817,573	724,665	5,542,238

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended January 31, 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	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	20,438	0	0	0	0	0	0	0	0	20,438	0	20,438
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	5,831,263	513,675	185,827	3,798,909	4,498,411	152,199	55,059	1,125,594	1,332,852	0	0	0
	TOTAL ACCOUNT	6,559,360	572,541	185,827	4,221,606	4,979,974	374,552	55,059	1,128,187	1,557,798	20,438	1,150	21,588
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,565,913	1,550,577	498,400	6,516,936	8,565,913	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,627,190	0	0	0	0	2,711,325	482,996	432,869	3,627,190	0	0	0
99	GD-OR / AS	1,127,508	0	0	0	0	0	0	0	0	1,127,508	0	1,127,508
8	GD-AA	5,795,951	0	0	0	0	0	0	4,001,235	4,001,235	0	1,794,716	1,794,716
7	CD-AA	15,849,654	0	0	11,112,510	11,112,510	0	0	3,282,146	3,282,146	0	1,454,998	1,454,998
9	CD-WA / ID / AN	2,015,254	20,961	747,751	785,915	1,554,627	6,211	221,554	232,862	460,627	0	0	0
	TOTAL ACCOUNT	36,981,470	1,571,538	1,246,151	18,415,361	21,233,050	2,717,536	704,550	7,949,112	11,371,198	1,127,508	3,249,714	4,377,222
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,254,371	397,691	15,225	2,841,455	3,254,371	0	0	0	0	0	0	0
99	GD-WA / ID / AN	203,379	0	0	0	0	108,462	0	94,917	203,379	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	1,322,314	0	0	927,101	927,101	0	0	273,825	273,825	0	121,388	121,388
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,031,173	397,691	15,225	3,768,556	4,181,472	108,462	0	529,264	637,726	18,586	193,389	211,975

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended January 31, 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	26,377,126	12,756,827	7,757,485	5,862,814	26,377,126	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,242,252	0	0	0	0	2,611,638	810,025	820,589	4,242,252	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	1,386,607	250,008	331,808	487,854	1,069,670	74,076	98,313	144,548	316,937	0	0	0
	TOTAL ACCOUNT	32,578,297	13,006,835	8,089,293	6,721,195	27,817,323	2,685,714	908,338	1,074,574	4,668,626	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	43,630,850	12,918,663	6,527,639	24,184,548	43,630,850	0	0	0	0	0	0	0
99	GD-WA / ID / AN	897,786	0	0	0	0	603,938	287,726	6,122	897,786	0	0	0
99	GD-OR / AS	744,771	0	0	0	0	0	0	0	0	744,771	0	744,771
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	102,377,298	0	0	71,778,771	71,778,771	0	0	21,200,291	21,200,291	0	9,398,236	9,398,236
9	CD-WA / ID / AN	19,881,359	10,315,245	2,537,556	2,484,276	15,337,077	3,056,344	751,862	736,076	4,544,282	0	0	0
	TOTAL ACCOUNT	167,775,362	23,233,908	9,065,195	98,447,595	130,746,698	3,660,282	1,039,588	22,110,450	26,810,320	744,771	9,473,573	10,218,344
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	287,237	0	6,846	280,391	287,237	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	851,136	0	0	596,749	596,749	0	0	176,253	176,253	0	78,134	78,134
9	CD-WA / ID / AN	15,793	0	5,455	6,728	12,183	0	1,616	1,994	3,610	0	0	0
	TOTAL ACCOUNT	1,164,147	0	12,301	883,868	896,169	0	1,616	178,861	180,477	9,092	78,409	87,501
	TOTAL GENERAL PLANT	660,842,377	89,475,999	41,823,568	337,440,639	468,740,206	52,166,865	8,338,467	86,047,556	146,552,888	11,965,324	33,583,959	45,549,283

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 January 31, 2024
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	12,144,026	319,716	0	11,824,310	12,144,026	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
		TOTAL ACCOUNT	20,780,639	319,716	0	16,336,726	16,656,442	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,862,184	4,509,084	0	23,353,100	27,862,184	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	343,303	0	0	0	0	0	0	0	0	343,303	0	343,303
8		GD-AA	418,156	0	0	0	0	0	0	288,674	288,674	0	129,482	129,482
7		CD-AA	119,723,923	0	0	83,940,837	83,940,837	0	0	24,792,430	24,792,430	0	10,990,656	10,990,656
9		CD-WA / ID / AN	1,100,251	386,070	0	462,697	848,767	114,390	0	137,094	251,484	0	0	0
		TOTAL ACCOUNT	149,447,817	4,895,154	0	107,756,634	112,651,788	114,390	0	25,218,198	25,332,588	343,303	11,120,138	11,463,441
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,376,372	0	0	4,376,372	4,376,372	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	408,041	0	0	0	0	0	0	281,691	281,691	0	126,350	126,350
7		CD-AA	28,457,370	0	0	19,952,031	19,952,031	0	0	5,892,952	5,892,952	0	2,612,387	2,612,387
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	33,241,783	0	0	24,328,403	24,328,403	0	0	6,174,643	6,174,643	0	2,738,737	2,738,737
	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
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	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	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
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 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	20,467,720	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	15,493,070	11,951,819	0	0	11,951,819	3,541,251	0	0	3,541,251	0	0	0
		TOTAL ACCOUNT	17,355,843	13,731,346	0	58,365	13,789,711	3,541,251	0	17,239	3,558,490	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	380,462	0	0	380,462	380,462	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	17,617,156	0	0	12,351,740	12,351,740	0	0	3,648,161	3,648,161	0	1,617,255	1,617,255
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	17,997,618	0	0	12,732,202	12,732,202	0	0	3,648,161	3,648,161	0	1,617,255	1,617,255
		TOTAL	373,990,376	18,946,216	0	258,315,638	277,261,854	4,678,235	771,517	62,763,482	68,213,234	769,254	27,746,034	28,515,288

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended January 31, 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	(69,154,008)	(48,485,258)	(14,320,412)	(6,348,338)
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	(6,476,278)	(4,540,648)	(1,341,108)	(594,522)
7	283750 CD-AA	(2,261)	(1,585)	(468)	(208)
	Total	(76,461,876)	(53,667,260)	(15,851,548)	(6,943,068)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended January 31, 2024	
Average of Monthly Averages 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	6,614,422	6,614,422	0	0	0	0	6,614,422
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	698	698	0	0	0	0	698
7/4	154550 Supply Chain Average Cost Variance	0	0	(85)	(85)	0	0	0	0	(85)
7/4	154560 Supply Chain Invoice Price Variance	0	0	86	86	0	0	0	0	86
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	120,536,309	54,974,317	0	175,510,626	99,604,496	46,185,010	20,931,813	8,789,307	0
TOTAL		120,536,309	54,974,317	6,615,121	182,125,747	99,604,496	46,185,010	20,931,813	8,789,307	6,615,121

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						