

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjstment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 253,750
2	Total Transportation	5,056
3	Other Revenues	30,793
4	Total Gas Revenues	289,599
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	138,387
6	Purchased Gas Expense	753
7	Net Nat Gas Storage Trans	6,453
8	Total Production	145,593
	Underground Storage	
9	Operating Expenses	1,932
10	Depreciation/Amortization	522
11	Taxes	128
12	Total Underground Storage	2,582
	Distribution	
13	Operating Expenses	20,230
14	Depreciation/Amortization	17,032
15	Taxes	21,710
16	Total Distribution	58,972
17	Customer Accounting	4,973
18	Customer Service & Information	14,678
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	22,674
21	Depreciation/Amortization	12,913
22	Regulatory Amortizations	(6,237)
23	Taxes	1,332
24	Total Admin. & General	30,682
25	Total Gas Expense	257,480
26	OPERATING INCOME BEFORE FIT	32,119
	FEDERAL INCOME TAX	
27	Current Accrual	7,133
28	Debt Interest	-
29	Deferred FIT	(14,815)
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 39,801
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 34,923
33	Distribution Plant	673,510
34	General Plant	160,425
35	Total Plant in Service	868,857
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(13,328)
37	Distribution Plant	(196,001)
38	General Plant	(64,152)
39	Total Accumulated Depreciation/Amortization	(273,481)
40	NET PLANT	595,377
41	DEFREED TAXES	(83,595)
42	Net Plant After DFIT	511,782
43	GAS INVENTORY	12,469
44	GAIN ON SALE OF BUILDING	-
45	OTHER	4,094
46	WORKING CAPITAL	20,342
47	TOTAL RATE BASE	\$ 548,687

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	52,478,598	39,800,912	12,677,686
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	52,478,598	39,800,912	12,677,686
G-APL		Gas Net Adjusted Rate Base	764,991,739	548,686,867	216,304,872
		RATE OF RETURN	6.860%	7.254%	5.861%

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
 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	01-01-2023 thru 12-31-2023	271,576 100.000%	177,264 65.272%	94,312 34.728%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2023 thru 12-31-2023	14,245,191 100.000%	9,982,409 70.076%	4,262,782 29.924%
	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	01-01-2023 thru 12-31-2023	290,886,160 100.000%	195,296,158 67.138%	95,590,002 32.862%

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

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AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor						
Direct O & M Accts 500 - 894			103,233,265	88,025,167	10,503,123	4,704,975
Direct O & M Accts 901 - 935			71,769,262	48,332,811	15,977,494	7,458,957
Direct O & M Accts 901 - 905 Utility 9 Only			4,933,444	3,459,404	1,474,040	XXXXXX
Adjustments			0			
Total			179,935,971	139,817,382	27,954,657	12,163,932
Percentage			100.000%	77.704%	15.536%	6.760%
Direct Labor Accts 500 - 894			70,184,488	53,395,893	12,110,497	4,678,098
Direct Labor Accts 901 - 935			28,452,521	21,720,191	3,145,895	3,586,435
Direct Labor Accts 901 - 905 Utility 9 Only			5,320,240	3,750,140	1,570,100	XXXXXX
Total			103,957,249	78,866,224	16,826,492	8,264,533
Percentage			100.000%	75.864%	16.186%	7.950%
Number of Customers at			788,366	410,798	270,130	107,438
Percentage			100.000%	52.107%	34.265%	13.628%
Net Direct Plant			4,431,484,674	3,313,443,980	746,529,039	371,511,655
Percentage			100.000%	74.771%	16.846%	8.383%
Total Percentages			400.000%	280.446%	82.833%	36.721%
Average (CD AA)			100.000%	70.112%	20.708%	9.180%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421	4,511,142
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013	7,214,107
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040	XXXXXX
	Total		38,722,723	0	26,997,474	11,725,249
	Percentage		100.000%	0.000%	69.720%	30.280%
	Direct Labor Accts 580 - 894		12,190,458	0	8,793,619	3,396,839
	Direct Labor Accts 901 - 935		4,332,630	0	2,024,559	2,308,071
	Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100	XXXXXX
	Total		18,093,188	0	12,388,278	5,704,910
	Percentage		100.000%	0.000%	68.469%	31.531%
	Number of Customers at		377,568	0	270,130	107,438
	Percentage		100.000%	0.000%	71.545%	28.455%
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	Percentage		100.000%	0.000%	66.407%	33.593%
	Total Percentages		400.000%	0.000%	276.141%	123.859%
	Average (GD AA)		100.000%	0.000%	69.035%	30.965%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2023

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 580 - 894		64,314,645	48,332,811	15,981,834	0
	Direct O & M Accts 901 - 935		0	0	0	0
	Adjustments		162,840,888	136,357,978	26,482,910	0
	Total		100.000%	83.737%	16.263%	0.000%
	Percentage					
	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 Percentage		680,928	410,798	270,130	0
			100.000%	60.329%	39.671%	0.000%
	Net Direct Plant Percentage		4,005,453,112	3,273,631,745	731,821,367	0
	Total Percentages		100.000%	81.729%	18.271%	0.000%
9	Average (CD AN/ID/WA)		400.000%	308.573%	91.427%	0.000%
			100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	01-01-2023 thru 12-31-2023	31,830,818	22,658,959	9,171,859	
			100.000%	71.186%	28.814%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2022 thru 12-31-2023	839,286,411	595,376,645	243,909,766	
			100.000%	70.938%	29.062%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2022 thru 12-31-2023	96,150,137	75,101,988	21,048,149	
			100.000%	78.109%	21.891%	
14	Net Allocated Schedule M's - AMA Percent	01-01-2023 thru 12-31-2023	-37,388,939	-26,733,094	-10,655,845	
			100.000%	71.500%	28.500%	
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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	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
TOTAL SALES TO ULTIMATE CUSTOMERS			361,140,419	0	361,140,419	253,749,916	0	253,749,916	107,390,503	0	107,390,503
OTHER OPERATING REVENUES:											
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
TOTAL OTHER OPERATING REVENUES			49,678,121	353,224	50,031,345	35,603,093	246,328	35,849,421	14,075,028	106,896	14,181,924
TOTAL GAS REVENUES			410,818,540	353,224	411,171,764	289,353,009	246,328	289,599,337	121,465,531	106,896	121,572,427
PRODUCTION EXPENSES:											
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
TOTAL PRODUCTION EXPENSES			215,159,802	1,009,548	216,169,350	144,916,230	676,559	145,592,789	70,243,572	332,989	70,576,561
UNDERGROUND STORAGE EXPENSES:											
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
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,840,024	2,840,024	0	1,932,353	1,932,353	0	907,671	907,671
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
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAX			0	955,418	955,418	0	650,066	650,066	0	305,352	305,352
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,795,442	3,795,442	0	2,582,419	2,582,419	0	1,213,023	1,213,023

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	390,612	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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For Twelve Months Ended December 31, 2023	
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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	89,049	89,049	0	58,124	58,124	0	30,925	30,925
2	902000	Meter Reading Expenses	356,555	78,980	435,535	244,823	51,552	296,375	111,732	27,428	139,160
2	903XXX	Customer Records & Collection Expenses	554,405	4,959,705	5,514,110	318,294	3,237,299	3,555,593	236,111	1,722,406	1,958,517
2	904000	Uncollectible Accounts	1,044,800	56,093	1,100,893	907,419	36,613	944,032	137,381	19,480	156,861
2	905000	Misc Customer Accounts	0	182,627	182,627	0	119,204	119,204	0	63,423	63,423
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,955,760	5,366,454	7,322,214	1,470,536	3,502,792	4,973,328	485,224	1,863,662	2,348,886
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	18,191,133	98,131	18,289,264	14,154,745	64,052	14,218,797	4,036,388	34,079	4,070,467
2	909000	Advertising	48,894	499,197	548,091	35,203	325,836	361,039	13,691	173,361	187,052
2	910000	Misc Customer Service & Info Exp	0	150,634	150,634	0	98,322	98,322	0	52,312	52,312
TOTAL CUSTOMER SERVICE & INFO EXP			18,240,027	747,962	18,987,989	14,189,948	488,210	14,678,158	4,050,079	259,752	4,309,831
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	(5)	(5)	0	(3)	(3)	0	(2)	(2)
TOTAL SALES EXPENSES			0	(5)	(5)	0	(3)	(3)	0	(2)	(2)
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			4,828,272	27,257,816	32,086,088	3,664,703	19,008,783	22,673,486	1,163,569	8,249,033	9,412,602

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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 - 303	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, 396200	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 Extension	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 Amortizati	318,056	0	318,056	318,056	0	318,056	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	53,545	235,982	289,527	41,215	167,401	208,616	12,330	68,581	80,911
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/ERT's Excess Depreciation Deferral	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)	16,769,989	10,618,328	(3,689,644)	11,697,722	8,008,078	(2,462,017)	5,072,267	2,610,250
		TOTAL ADMIN & GENERAL EXPENSES	(1,323,389)	44,027,805	42,704,416	(24,941)	30,706,505	30,681,564	(1,298,448)	13,321,300	12,022,852
		TOTAL EXPENSES BEFORE FIT	296,970,998	69,627,634	366,598,632	209,237,902	48,242,253	257,480,155	87,733,096	21,385,381	109,118,477
		NET OPERATING INCOME (LOSS) BEFORE FIT			44,573,132			32,119,182			12,453,950
G-FIT		FEDERAL INCOME TAX			7,493,905			7,133,333			360,572
G-FIT		DEFERRED FEDERAL INCOME TAX			(15,399,371)			(14,815,063)			(584,308)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			52,478,598			39,800,912			12,677,686

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		68.040%		31.960%
G-ALL	2	Number of Customers - AMA	100.000%		65.272%		34.728%
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		TOTAL OTHER GAS REVENUES	4,570,076	353,224	4,923,300	4,650,643	246,328	4,896,971	(80,567)	106,896	26,329

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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		TOTAL PURCHASED GAS COSTS	205,799,775	0	205,799,775	138,387,386	0	138,387,386	67,412,389	0	67,412,389

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:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	131,710	98,131	229,841	75,264	64,052	139,316	56,446	34,079	90,525
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 Unbilled	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	98,131	18,289,264	14,154,745	64,052	14,218,797	4,036,388	34,079	4,070,467

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.272%	34.728%
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 December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		5.035%	5.041%
	Total Cost of Debt		2.818%	2.821%
	Total Weighted Cost		2.818%	2.821%
G-APL	Net Rate Base	764,991,739	548,686,867	216,304,872
	Interest Deduction for FIT Calculation	21,563,956	15,461,996	6,101,960
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 December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	411,171,764	289,599,337	121,572,427
G-OPS	Operating & Maintenance Expense	306,273,848	210,079,733	96,194,115
G-OPS	Book Deprec/Amort and Reg Amortizations	33,773,111	24,230,519	9,542,592
G-OTX	Taxes Other than FIT	26,551,673	23,169,903	3,381,770
	Net Operating Income Before FIT	44,573,132	32,119,182	12,453,950
G-INT	Less: Interest Expense	21,563,956	15,461,996	6,101,960
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,720)	0	(4,720)
G-SCM	Schedule M Adjustments	12,680,809	17,311,068	(4,630,259)
	Taxable Net Operating Income	35,685,265	33,968,254	1,717,011
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,493,905	7,133,333	360,572
G-DTE	Deferred FIT	(4,419,927)	(4,884,523)	464,596
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	(7,905,466)	(7,681,730)	(223,736)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended December 31, 2023
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

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	1,045,894	1,045,894	0	428,483	428,483
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	(286,925)	(286,925)	0	(117,548)	(117,548)
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	25,507	25,507	0	18,094	18,094	0	7,413	7,413
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	(359,370)	(359,370)	0	(254,930)	(254,930)	0	(104,440)	(104,440)
12	997027	Customer Uncollectibles	174,657	(911,505)	(736,848)	84,792	(646,603)	(561,811)	89,865	(264,902)	(175,037)
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	2,821,591	2,821,591	0	2,001,580	2,001,580	0	820,011	820,011
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	(173,221)	(173,221)	0	(70,965)	(70,965)
12	997049	Tax Depreciation	0	(40,520,906)	(40,520,906)	0	(28,744,720)	(28,744,720)	0	(11,776,186)	(11,776,186)
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	2,744,161	2,744,161	0	1,124,233	1,124,233
12	997081	Deferred Compensation	0	(9,892)	(9,892)	0	(7,017)	(7,017)	0	(2,875)	(2,875)
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	211,507	211,507	0	86,651	86,651
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	(3,198,721)	(3,198,721)	0	(1,310,457)	(1,310,457)
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	16,366	174,700	0	11,610	11,610	158,334	4,756	163,090
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,879)	(21,879)	0	(8,964)	(8,964)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,554	27,554	0	11,288	11,288
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	606,741	606,741	0	248,570	248,570
12	997120	Transportation Tax Disallowance	0	32,114	32,114	0	22,781	22,781	0	9,333	9,333
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	(75,364)	(75,364)	0	(53,462)	(53,462)	0	(21,902)	(21,902)
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	(8,402,372)	(8,402,372)	0	(3,442,298)	(3,442,298)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,327,218)	(4,327,218)	0	(1,772,782)	(1,772,782)
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	95,160	95,160	0	38,985	38,985
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	1,254,512	1,254,512	0	513,951	513,951
TOTAL SCHEDULE M ADJUSTMENTS			50,069,750	(37,388,941)	12,680,809	44,044,163	(26,733,095)	17,311,068	6,025,587	(10,655,846)	(4,630,259)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.272%	34.728%
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) - AMA	100.000%	70.938%	29.062%
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 December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,270,927	901,570	369,357
99	410100	Deferred Federal Income Tax Exp	3,474,266	2,758,737	715,529
		SUBTOTAL	4,745,193	3,660,307	1,084,886
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,442,073)	(2,441,738)	(1,000,335)
99	411100	Deferred Federal Income Tax Exp	(8,424,904)	(7,994,392)	(430,512)
		SUBTOTAL	(11,866,977)	(10,436,130)	(1,430,847)
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
		SUBTOTAL	2,701,857	1,891,300	810,557
		Total Deferred Federal Income Tax Expense	(4,419,927)	(4,884,523)	464,596
99	411193	Customer Tax Credit Amortization	(10,979,444)	(9,930,540)	(1,048,904)
		SUBTOTAL	(10,979,444)	(9,930,540)	(1,048,904)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.938%	29.062%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-OTX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2023
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
		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)	3,925,470	61,115,927	65,041,397	3,925,470	42,620,415	46,545,885	0	18,495,512	18,495,512
		TOTAL INTANGIBLE PLANT	5,719,581	62,448,836	68,168,417	4,948,064	43,549,946	48,498,010	771,517	18,898,890	19,670,407
		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	3,002,275	3,002,275	0	2,042,748	2,042,748	0	959,527	959,527
1	352XXX	Wells	0	23,623,420	23,623,420	0	16,073,375	16,073,375	0	7,550,045	7,550,045
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	15,518,050	15,518,050	0	10,558,481	10,558,481	0	4,959,569	4,959,569
1	355000	Measuring & Regulating Equipment	0	2,126,650	2,126,650	0	1,446,973	1,446,973	0	679,677	679,677
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,140,523	3,140,523	0	2,136,812	2,136,812	0	1,003,711	1,003,711
		TOTAL UNDERGROUND STORAGE PLANT	0	51,306,853	51,306,853	0	34,922,974	34,922,974	0	16,383,879	16,383,879
		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	702,929	0	702,929	519,186	0	519,186	183,743	0	183,743
6	375000	Structures & Improvements	1,608,662	0	1,608,662	952,755	0	952,755	655,907	0	655,907
6	376000	Mains	488,305,768	2,518,937	490,824,705	333,485,029	1,691,164	335,176,193	154,820,739	827,773	155,648,512
6	378000	Measuring & Reg Station Equip-General	7,574,192	0	7,574,192	4,861,859	0	4,861,859	2,712,333	0	2,712,333
6	379000	Measuring & Reg Station Equip-City Gate	6,884,880	0	6,884,880	1,964,770	0	1,964,770	4,920,110	0	4,920,110
6	380000	Services	347,156,447	0	347,156,447	238,055,611	0	238,055,611	109,100,836	0	109,100,836
6	381XXX	Meters	123,418,866	0	123,418,866	88,815,843	0	88,815,843	34,603,023	0	34,603,023
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	4,172,297	0	4,172,297	3,099,635	0	3,099,635	1,072,662	0	1,072,662
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	979,912,636	2,518,937	982,431,573	671,818,613	1,691,164	673,509,777	308,094,023	827,773	308,921,796
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,372,029	2,723,497	6,095,526	3,272,093	1,899,285	5,171,378	99,936	824,212	924,148
4	390XXX	Structures & Improvements	29,705,855	29,727,706	59,433,561	27,845,013	20,731,210	48,576,223	1,860,842	8,996,496	10,857,338
4	391XXX	Office Furniture & Equipment	1,188,432	15,006,767	16,195,199	1,186,174	10,465,269	11,651,443	2,258	4,541,498	4,543,756
4	392XXX	Transportation Equipment	14,080,924	5,534,477	19,615,401	10,404,467	3,859,578	14,264,045	3,676,457	1,674,899	5,351,356
4	393000	Stores Equipment	424,701	1,124,452	1,549,153	369,488	784,159	1,153,647	55,213	340,293	395,506
4	394000	Tools, Shop & Garage Equipment	3,385,689	7,949,067	11,334,756	2,695,403	5,543,441	8,238,844	690,286	2,405,626	3,095,912
4	395XXX	Laboratory Equipment	108,122	531,292	639,414	108,122	370,507	478,629	0	160,785	160,785
4	396XXX	Power Operated Equipment	3,585,418	1,074,575	4,659,993	2,678,414	749,376	3,427,790	907,004	325,199	1,232,203

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2023
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
4	397XXX	Communications Equipment	4,756,709	21,777,161	26,533,870	3,653,019	15,186,739	18,839,758	1,103,690	6,590,422	7,694,112
4	398000	Miscellaneous Equipment	1,693	179,026	180,719	0	124,847	124,847	1,693	54,179	55,872
		TOTAL GENERAL PLANT	60,609,572	85,628,020	146,237,592	52,212,193	59,714,411	111,926,604	8,397,379	25,913,609	34,310,988
		TOTAL PLANT IN SERVICE	1,046,241,789	201,902,646	1,248,144,435	728,978,870	139,878,495	868,857,365	317,262,919	62,024,151	379,287,070
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,589,102)	(19,589,102)	0	(13,328,425)	(13,328,425)	0	(6,260,677)	(6,260,677)
G-ADEP		Distribution Plant	(299,449,097)	(2,052,219)	(301,501,316)	(194,622,742)	(1,377,819)	(196,000,561)	(104,826,355)	(674,400)	(105,500,755)
G-ADEP		General Plant	(19,916,669)	(30,170,786)	(50,087,455)	(15,784,415)	(21,040,201)	(36,824,616)	(4,132,254)	(9,130,585)	(13,262,839)
		TOTAL ACCUMULATED DEPRECIATION	(319,365,766)	(51,812,107)	(371,177,873)	(210,407,157)	(35,746,445)	(246,153,602)	(108,958,609)	(16,065,662)	(125,024,271)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(495,478)	(1,120,112)	(1,615,590)	(328,032)	(781,133)	(1,109,165)	(167,446)	(338,979)	(506,425)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(3,527,776)	(32,536,788)	(36,064,564)	(3,527,776)	(22,690,180)	(26,217,956)	0	(9,846,608)	(9,846,608)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,023,254)	(33,656,900)	(37,680,154)	(3,855,808)	(23,471,313)	(27,327,121)	(167,446)	(10,185,587)	(10,353,033)
		TOTAL ACCUMULATED DEPR/AMORT	(323,389,020)	(85,469,007)	(408,858,027)	(214,262,965)	(59,217,758)	(273,480,723)	(109,126,055)	(26,251,249)	(135,377,304)
		NET GAS UTILITY PLANT before DFIT	722,852,769	116,433,639	839,286,408	514,715,905	80,660,737	595,376,642	208,136,864	35,772,902	243,909,766
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,840,294)	(101,840,294)	0	(72,243,468)	(72,243,468)	0	(29,596,826)	(29,596,826)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(14,667,888)	(14,667,888)	0	(10,231,222)	(10,231,222)	0	(4,436,666)	(4,436,666)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(1,325,987)	(1,325,987)	0	(924,704)	(924,704)	0	(401,283)	(401,283)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(1,147)	(1,147)	0	(800)	(800)	0	(347)	(347)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(274,283)	(274,283)	0	(194,571)	(194,571)	0	(79,712)	(79,712)
		TOTAL ACCUMULATED DFIT	0	(118,109,599)	(118,109,599)	0	(83,594,765)	(83,594,765)	0	(34,514,834)	(34,514,834)
		NET GAS UTILITY PLANT	722,852,769	(1,675,960)	721,176,809	514,715,905	(2,934,028)	511,781,877	208,136,864	1,258,068	209,394,932

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) - AMA	100.000%	70.938%	29.062%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	722,852,769	(1,675,960)	721,176,809	514,715,905	(2,934,028)	511,781,877	208,136,864	1,258,068	209,394,932
		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	1,429,495	2,151,214	3,580,709	909,625	1,500,192	2,409,817	519,870	651,022	1,170,892
4	182318	Accumulated Amortization - AFUDC	(300,766)	(892,963)	(1,193,729)	(218,849)	(622,736)	(841,585)	(81,917)	(270,227)	(352,144)
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	12,543,585	12,543,585	0	8,534,655	8,534,655	0	4,008,930	4,008,930
1	164115	Gas Inventory--Clay Basin	0	49,977	49,977	0	34,852	34,852	0	15,125	15,125
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,233,567	0	3,233,567	3,233,567	0	3,233,567	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,674,291	0	7,674,291	7,674,291	0	7,674,291	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,290,650)	0	(2,290,650)	(2,290,650)	0	(2,290,650)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(21,748,973)	0	(21,748,973)	(11,098,761)	0	(11,098,761)	(10,650,212)	0	(10,650,212)
99	190393	ADFIT-Customer Tax Credit	4,567,284	0	4,567,284	2,330,740	0	2,330,740	2,236,544	0	2,236,544
99	235199	Customer Deposits	(1,831)	0	(1,831)	(1,831)	0	(1,831)	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	3,390,897	0	3,390,897	3,390,897	0	3,390,897	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(712,088)	0	(712,088)	(712,088)	0	(712,088)	0	0	0
C-WKC		Working Capital	28,990,827	0	28,990,827	20,341,670	0	20,341,670	8,649,157	0	8,649,157
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	24,232,053	19,582,877	43,814,930	23,558,611	13,346,379	36,904,990	673,442	6,236,498	6,909,940
		NET RATE BASE	747,084,822	17,906,917	764,991,739	538,274,516	10,412,351	548,686,867	208,810,306	7,494,566	216,304,872

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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	4,227,705	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											
Total Electric Production	47,486,550	47,486,550											
Electric Transmission													
ED-AN	20,269,922	20,269,922											
ED-ID	272,723	272,723											
ED-WA	522,026	522,026											
Total Electric Transmission	21,064,671	21,064,671											
Electric Distribution													
ED-AN	86,671	86,671											
ED-ID	20,587,230	20,587,230											
ED-WA	39,835,680	39,835,680											
Total Electric Distribution	60,509,581	60,509,581											
Gas Underground Storage													
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									
Total Gas Underground Storage	896,738		766,986	129,752	766,986	766,986		521,857	521,857		245,129	245,129	
Gas Distribution													
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	
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									
Total Gas Distribution	35,293,682		24,268,105	11,025,577	24,210,673	57,432	24,268,105	16,993,528	38,559	17,032,087	7,217,145	18,873	7,236,018
General Plant													
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	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	52,936
9 CD-ID	473,544	365,306	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				460,747
8,4 GD-AA	355,402		245,352	110,050	245,352	245,352		171,101	171,101		74,251	74,251	74,251
4 GD-AN	28,729		28,729		28,729	28,729		20,035	20,035		8,694	8,694	8,694
GD-ID	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				1,095,909
GD-OR	186,516			186,516									
Total General Plant	32,116,751	22,967,869	6,795,727	2,353,155	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
Total Depreciation Expense	197,367,973	152,028,671	31,830,818	13,508,484	25,918,199	5,912,619	31,830,818	18,550,184	4,108,775	22,658,959	7,368,015	1,803,844	9,171,859

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -								
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:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Pft (303000)	ED-AN	262,754	262,754											
Total Production/Transmission		1,181,154	1,181,154											
Distribution														
Franchises (302000)	ED-WA	109,887	109,887											
Misc Intangible Pft (303000)	ED-WA	5,866	5,866											
Total Distribution		115,753	115,753											
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
Miscellaneous IT Intangible Plant - 3031XX														
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									
Total Miscellaneous IT Intangible Plant - 3031XX		60,049,831	44,720,920	10,785,338	4,543,573		663,390	10,121,948	10,785,338	663,390	7,058,743	7,722,133	0	3,063,205
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		62,239,996	46,738,611	10,913,123	4,588,262		703,047	10,210,076	10,913,123	688,252	7,120,201	7,808,453	14,795	3,089,875

Allocation Ratios:		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	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(80,018,145)	(80,018,145)											
Steam (ED-ID)	(97,898,609)	(97,898,609)											
Steam (ED-WA)	(191,621,686)	(191,621,686)											
Hydro (ED-AN)	(196,612,128)	(196,612,128)											
Other (ED-AN)	(174,907,430)	(174,907,430)											
Total Electric Production	(741,057,998)	(741,057,998)											
Electric Transmission													
ED-AN	(250,603,903)	(250,603,903)											
ED-ID	(10,736,114)	(10,736,114)											
ED-WA	(16,982,089)	(16,982,089)											
Total Electric Transmission	(278,322,106)	(278,322,106)											
Electric Distribution													
ED-AN	(536,927)	(536,927)											
ED-ID	(286,817,482)	(286,817,482)											
ED-WA	(475,244,656)	(475,244,656)											
Total Electric Distribution	(762,599,065)	(762,599,065)											
Gas Underground Storage													
1 GD-AN	(19,589,102)		(19,589,102)		(19,589,102)	(19,589,102)		(13,328,425)	(13,328,425)		(6,260,677)	(6,260,677)	
GD-OR	(1,707,846)			(1,707,846)									
Total Gas Underground Storage	(21,296,948)		(19,589,102)	(1,707,846)	(19,589,102)	(19,589,102)		(13,328,425)	(13,328,425)		(6,260,677)	(6,260,677)	
Gas Distribution													
6 GD-AN	(2,052,219)		(2,052,219)		(2,052,219)	(2,052,219)		(1,377,819)	(1,377,819)		(674,400)	(674,400)	
GD-ID	(104,826,355)		(104,826,355)		(104,826,355)	(104,826,355)				(104,826,355)		(104,826,355)	
GD-WA	(194,622,742)		(194,622,742)		(194,622,742)	(194,622,742)		(194,622,742)	(194,622,742)				
GD-OR	(145,031,095)			(145,031,095)									
Total Gas Distribution	(446,532,411)		(301,501,316)	(145,031,095)	(299,449,097)	(2,052,219)	(301,501,316)	(194,622,742)	(1,377,819)	(196,000,561)	(104,826,355)	(674,400)	(105,500,755)
General Plant													
ED-AN	(36,953,708)	(36,953,708)											
ED-ID	(13,527,498)	(13,527,498)											
ED-WA	(26,998,395)	(26,998,395)											
7,4 CD-AA	(107,594,680)	(75,436,782)	(22,280,706)	(9,877,192)	(22,280,706)	(22,280,706)		(15,537,896)	(15,537,896)		(6,742,810)	(6,742,810)	
9,4 CD-AN	(8,923,315)	(6,883,713)	(2,039,602)		(2,039,602)	(2,039,602)		(1,422,357)	(1,422,357)		(617,245)	(617,245)	
9 CD-ID	(7,396,215)	(5,705,662)	(1,690,553)		(1,690,553)	(1,690,553)				(1,690,553)		(1,690,553)	
9 CD-WA	(11,433,113)	(8,819,846)	(2,613,267)		(2,613,267)	(2,613,267)		(2,613,267)	(2,613,267)				
8,4 GD-AA	(2,650,725)		(1,829,928)	(820,797)	(1,829,928)	(1,829,928)		(1,276,137)	(1,276,137)		(553,791)	(553,791)	
4 GD-AN	(4,020,550)		(4,020,550)		(4,020,550)	(4,020,550)		(2,803,811)	(2,803,811)		(1,216,739)	(1,216,739)	
GD-ID	(2,441,701)		(2,441,701)		(2,441,701)	(2,441,701)				(2,441,701)		(2,441,701)	
GD-WA	(13,171,148)		(13,171,148)		(13,171,148)	(13,171,148)		(13,171,148)	(13,171,148)				
GD-OR	(5,766,749)			(5,766,749)									
Total General Plant	(240,877,797)	(174,325,604)	(50,087,455)	(16,464,738)	(19,916,669)	(30,170,786)	(50,087,455)	(15,784,415)	(21,040,201)	(36,824,616)	(4,132,254)	(9,130,585)	(13,262,839)
Total Accumulated Depreciation	(2,490,686,325)	(1,956,304,773)	(371,177,873)	(163,203,679)	(319,365,766)	(51,812,107)	(371,177,873)	(210,407,157)	(35,746,445)	(246,153,602)	(108,958,609)	(16,065,662)	(125,024,271)

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		67.138%					32.862%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	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	(16,110,954)	(16,110,954)											
Misc Intangible Pft (303000)	ED-AN	(2,950,397)	(2,950,397)											
Total Production/Transmission		(19,061,351)	(19,061,351)											
Distribution														
Franchises (302000)	ED-WA	(448,293)	(448,293)											
Misc Intangible Pft (303000)	ED-WA	(69,071)	(69,071)											
Total Distribution		(517,364)	(517,364)											
General Plant - 303000														
7,4	CD-AA	(5,243,205)	(3,676,116)	(1,085,763)	(481,326)		(1,085,763)	(1,085,763)		(757,179)	(757,179)	(328,584)	(328,584)	
9,4	CD-AN	(150,278)	(115,929)	(34,349)			(34,349)	(34,349)		(23,954)	(23,954)	(10,395)	(10,395)	
	GD-ID	(167,446)		(167,446)			(167,446)	(167,446)				(167,446)	(167,446)	
	GD-WA	(328,032)		(328,032)			(328,032)	(328,032)	(328,032)		(328,032)			
	GD-OR	(132,304)			(132,304)									
Total General Plant - 303000		(6,021,265)	(3,792,045)	(1,615,590)	(613,630)	(495,478)	(1,120,112)	(1,615,590)	(328,032)	(781,133)	(1,109,165)	(167,446)	(338,979)	(506,425)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(155,652,229)	(109,130,890)	(32,232,464)	(14,288,875)		(32,232,464)	(32,232,464)		(22,477,953)	(22,477,953)	(9,754,511)	(9,754,511)	
9,4	CD-AN	(453,192)	(349,606)	(103,586)			(103,586)	(103,586)		(72,238)	(72,238)	(31,348)	(31,348)	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	(15,434,115)	(11,906,339)	(3,527,776)		(3,527,776)	(3,527,776)	(3,527,776)			(3,527,776)	0	0	
	ED-AN	(13,991,207)	(13,991,207)											
	ED-ID	0	0											
	ED-WA	(2,686,446)	(2,686,446)											
8,4	GD-AA	(281,427)		(194,283)	(87,144)		(200,738)	(200,738)		(139,989)	(139,989)	(60,749)	(60,749)	
4	GD-AN	0		0			0	0		0	0	0	0	
	GD-OR	(48,039)			(48,039)									
Total Miscellaneous IT Intangible Plant - 3031XX		(188,546,655)	(138,064,488)	(36,058,109)	(14,424,058)	(3,527,776)	(32,536,788)	(36,064,564)	(3,527,776)	(22,690,180)	(26,217,956)	0	(9,846,608)	(9,846,608)
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	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	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,371,022)	(1,371,022)											
	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		(1,371,022)	(1,371,022)	0	0	0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(215,517,657)	(162,806,270)	(37,673,699)	(15,037,688)	(4,023,254)	(33,656,900)	(37,680,154)	(3,855,808)	(23,471,313)	(27,327,121)	(167,446)	(10,185,587)	(10,353,033)

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 December 31, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	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	1,019,609	122,220	362,279	535,110	1,019,609	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,036,785	0	0	8,439,231	8,439,231	0	2,492,577	2,492,577	0	1,104,977	1,104,977	
9		CD-WA / ID / AN	2,327,218	678,639	337,288	779,360	1,795,287	201,076	99,936	230,919	531,931	0	0	
		TOTAL ACCOUNT	19,300,146	800,859	699,567	9,753,701	11,254,127	3,272,093	99,936	2,723,496	6,095,525	845,517	1,104,977	1,950,494
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	20,764,118	8,497,101	3,135,834	9,131,183	20,764,118	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,050,600	0	0	0	25,050,600	0	0	0	25,050,600	0	0	0
99		GD-OR / AS	4,311,367	0	0	0	0	0	0	0	4,311,367	0	4,311,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	131,329,748	0	0	92,077,913	92,077,913	0	27,195,764	27,195,764	0	12,056,071	12,056,071	
9		CD-WA / ID / AN	31,444,182	9,431,221	6,280,392	8,545,372	24,256,985	2,794,413	1,860,842	2,531,942	7,187,197	0	0	
		TOTAL ACCOUNT	212,900,015	17,928,322	9,416,226	109,754,468	137,099,016	27,845,013	1,860,842	29,727,706	59,433,561	4,311,367	12,056,071	16,367,438
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,723,924	1,356,875	7,798	2,359,251	3,723,924	0	0	0	0	0	0	0
99		GD-WA / ID / AN	233,123	0	0	0	233,123	0	0	0	233,123	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	117,820	117,820	0	52,847	52,847	
7		CD-AA	71,560,392	0	0	50,172,422	50,172,422	0	14,818,726	14,818,726	0	6,569,244	6,569,244	
9		CD-WA / ID / AN	4,486,721	3,216,574	7,622	236,996	3,461,192	953,051	2,258	70,220	1,025,529	0	0	
		TOTAL ACCOUNT	80,186,936	4,573,449	15,420	52,768,669	57,357,538	1,186,174	2,258	15,006,766	16,195,198	12,109	6,622,091	6,634,200
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	61,755,283	26,074,067	12,261,971	23,419,245	61,755,283	0	0	0	0	0	0	0
99		GD-WA / ID / AN	16,315,342	0	0	0	16,315,342	9,941,741	3,437,969	2,935,632	16,315,342	0	0	
99		GD-OR / AS	4,819,950	0	0	0	0	0	0	0	4,819,950	0	4,819,950	
8		GD-AA	97,187	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,566,733	0	0	5,305,188	5,305,188	0	1,566,919	1,566,919	0	694,626	694,626	
9		CD-WA / ID / AN	7,289,000	1,561,713	804,904	3,256,336	5,622,953	462,726	238,488	964,833	1,666,047	0	0	
		TOTAL ACCOUNT	97,843,495	27,635,780	13,066,875	31,980,769	72,683,424	10,404,467	3,676,457	5,534,477	19,615,401	4,819,950	724,720	5,544,670

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	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	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	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	2,593	2,593	0	1,150	1,150	1,150
9		CD-WA / ID / AN	5,793,438	496,583	186,345	3,786,304	4,469,232	147,134	55,213	1,121,859	1,324,206	0	0	0
		TOTAL ACCOUNT	6,521,889	555,449	186,345	4,209,001	4,950,795	369,487	55,213	1,124,452	1,549,152	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,487,717	1,516,054	487,047	6,484,616	8,487,717	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,597,784	0	0	0	3,597,784	2,689,325	468,660	439,799	3,597,784	0	0	0
99		GD-OR / AS	1,104,342	0	0	0	0	0	0	0	1,104,342	0	0	1,104,342
8		GD-AA	5,788,784	0	0	0	5,788,784	0	0	3,996,287	3,996,287	0	1,792,497	1,792,497
7		CD-AA	15,839,528	0	0	11,105,410	11,105,410	0	0	3,280,049	3,280,049	0	1,454,069	1,454,069
9		CD-WA / ID / AN	2,015,295	20,515	747,993	786,150	2,015,295	6,079	221,626	232,932	460,637	0	0	0
		TOTAL ACCOUNT	36,833,450	1,536,569	1,235,040	18,376,176	21,147,785	2,695,404	690,286	7,949,067	11,334,757	1,104,342	3,246,566	4,350,908
	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	3,250,662	397,673	15,791	2,837,198	3,250,662	0	0	0	0	0	0	0
99		GD-WA / ID / AN	203,039	0	0	0	203,039	108,122	0	94,917	203,039	0	0	0
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	0	18,586
8		GD-AA	232,523	0	0	0	232,523	0	0	160,522	160,522	0	72,001	72,001
7		CD-AA	1,332,110	0	0	933,969	933,969	0	0	275,853	275,853	0	122,288	122,288
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,036,920	397,673	15,791	3,771,167	4,184,631	108,122	0	531,292	639,414	18,586	194,289	212,875

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	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	26,597,214	12,802,155	7,816,504	5,978,555	26,597,214	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,231,811	0	0	0	0	2,604,338	806,884	820,589	4,231,811	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	1,394,512	250,008	337,906	487,854	1,075,768	74,076	100,120	144,548	318,744	0	0	0
		TOTAL ACCOUNT	32,795,849	13,052,163	8,154,410	6,836,936	28,043,509	2,678,414	907,004	1,074,574	4,659,992	43,834	48,514	92,348
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,851,839	12,968,071	6,529,357	24,354,411	43,851,839	0	0	0	0	0	0	0
99		GD-WA / ID / AN	891,655	0	0	0	0	597,694	287,839	6,122	891,655	0	0	0
99		GD-OR / AS	745,809	0	0	0	0	0	0	0	0	745,809	0	745,809
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7		CD-AA	100,766,729	0	0	70,649,569	70,649,569	0	0	20,866,774	20,866,774	0	9,250,386	9,250,386
9		CD-WA / ID / AN	20,157,848	10,311,803	2,753,518	2,485,048	15,550,369	3,055,324	815,851	736,304	4,607,479	0	0	0
		TOTAL ACCOUNT	166,657,178	23,279,874	9,282,875	97,489,028	130,051,777	3,653,018	1,103,690	21,777,161	26,533,869	745,809	9,325,723	10,071,532
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	289,072	0	6,846	282,226	289,072	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	851,934	0	0	597,308	597,308	0	0	176,418	176,418	0	78,208	78,208
9		CD-WA / ID / AN	16,127	0	5,712	6,728	12,440	0	1,693	1,994	3,687	0	0	0
		TOTAL ACCOUNT	1,167,114	0	12,558	886,262	898,820	0	1,693	179,026	180,719	9,092	78,483	87,575
		TOTAL GENERAL PLANT	659,359,779	89,760,138	42,085,107	335,942,964	467,788,209	52,212,192	8,397,379	85,628,017	146,237,588	11,931,398	33,402,584	45,333,982

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 INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH				OREGON GAS			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,130,423	319,716	0	11,810,707	12,130,423	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	20,767,036	319,716	0	16,323,123	16,642,839	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	27,657,426	4,420,069	0	23,237,357	27,657,426	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	337,781	0	0	0	0	0	0	0	0	337,781	0	337,781
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	120,450,325	0	0	84,450,132	84,450,132	0	0	24,942,853	24,942,853	0	11,057,340	11,057,340
9		CD-WA / ID / AN	1,044,613	343,149	0	462,697	805,846	101,673	0	137,094	238,767	0	0	0
		TOTAL ACCOUNT	149,910,543	4,763,218	0	108,150,186	112,913,404	101,673	0	25,370,169	25,471,842	337,781	11,187,516	11,525,297
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,173,727	0	0	4,173,727	4,173,727	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	315,312	0	0	0	0	0	0	217,676	217,676	0	97,636	97,636
7		CD-AA	27,157,866	0	0	19,040,923	19,040,923	0	0	5,623,851	5,623,851	0	2,493,092	2,493,092
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	31,646,905	0	0	23,214,650	23,214,650	0	0	5,841,527	5,841,527	0	2,590,728	2,590,728
	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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH			OREGON GAS				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0	7,642	7,642
9		CD-WA / ID / AN	16,729,215	12,905,418	0	0	12,905,418	3,823,797	0	0	3,823,797	0	0	0
		TOTAL ACCOUNT	18,591,988	14,684,945	0	58,365	14,743,310	3,823,797	0	17,239	3,841,036	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	361,905	0	0	361,905	361,905	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	16,972,483	0	0	11,899,747	11,899,747	0	0	3,514,662	3,514,662	0	1,558,074	1,558,074
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	17,334,388	0	0	12,261,652	12,261,652	0	0	3,514,662	3,514,662	0	1,558,074	1,558,074
		TOTAL	373,417,536	19,767,879	0	257,111,284	276,879,163	4,948,064	771,517	62,448,838	68,168,419	763,732	27,606,222	28,369,954

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(69,916,593)	(49,019,922)	(14,478,328)	(6,418,343)
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	(6,403,259)	(4,489,453)	(1,325,987)	(587,819)
7	283750	CD-AA	(5,543)	(3,886)	(1,148)	(509)
		Total	<u>(77,154,724)</u>	<u>(54,153,030)</u>	<u>(15,995,023)</u>	<u>(7,006,671)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,570,738	6,570,738	0	0	0	0	6,570,738
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	733	733	0	0	0	0	733
7/4	154550 Supply Chain Average Cost Variance	0	0	(98)	(98)	0	0	0	0	(98)
7/4	154560 Supply Chain Invoice Price Variance	0	0	85	85	0	0	0	0	85
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	122,700,675	56,586,854	0	179,287,529	102,359,005	47,937,697	20,341,670	8,649,157	0
TOTAL		122,700,675	56,586,854	6,571,458	185,858,987	102,359,005	47,937,697	20,341,670	8,649,157	6,571,458

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.112%	20.708%	9.180%	31.297%	30.263%	100.000%

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjstment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(4)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 4</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>649</u>
42	Net Plant After DFIT	649
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ 649</u>

AVISTA UTILITIES
Gas Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

		Alloc	Gas	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(575,036)	(401,013)	(174,023)
	UG Storage	1	(4,737,603)	(3,223,465)	(1,514,138)
	Distribution	12	(90,716,362)	(64,352,373)	(26,363,989)
	General (Direct)	13	(5,596,603)	(4,371,451)	(1,225,152)
General/Intangible	CD AA	4	(14,916,143)	(10,402,071)	(4,514,072)
General/Intangible	CD AN	12	0	0	0
Total Plant DFIT			(116,541,747)	(82,750,372)	(33,791,375)
ADFIT-Plant - AFUDC Equity*		4	0	0	0
AFUDC - CWIP Intangibles		4	(1,148)	(800)	(347)
FMB & MTN Redeemed		12	(274,283)	(194,571)	(79,712)
Total Other Deferred FIT			(275,431)	(195,372)	(80,060)
Total Deferred FIT		K	(116,817,179)	(82,945,744)	(33,871,435)
Amount per ROO at 12/31/2023 AMA			(118,109,599)	(83,594,765)	(34,514,834)
Adjustment			1,292,420	649,021	643,399
Allocation Notes:					
System Contract Demand		1	100.000%	68.040%	31.960%
Jurisdictional four-factor		4	100.000%	69.737%	30.263%
Net gas plant - AMA		12	100.000%	70.938%	29.062%
Net gas general plant - AMA		13	100.000%	78.109%	21.891%

Source of Allocation Factors: Results of Operations Report G-PLT-12A
(1) Source: Results of Operations (G-PLT-12A)

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

		Alloc	Electric	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(11,826,522)	(7,625,741)	(4,200,781)
	Production	1	(164,212,766)	(105,884,392)	(58,328,374)
	Transmission	1	(106,426,927)	(68,624,083)	(37,802,844)
	Distribution	10	(240,535,114)	(165,298,136)	(75,236,978)
	General Utility (Direct)	13	(13,682,563)	(9,455,472)	(4,227,091)
General/Intangible	CD AA	4	(50,502,253)	(34,696,563)	(15,805,690)
General/Intangible	CD AN	4	0	0	0
Subtotal			<u>(587,186,145)</u>	<u>(391,584,386)</u>	<u>(195,601,759)</u>
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(5,670,304)	(3,656,212)	(2,014,092)
CDA Lake Settlement-Costs		1	137,237	88,490	48,747
Subtotal			<u>(5,533,067)</u>	<u>(3,567,722)</u>	<u>(1,965,345)</u>
Total Plant DFIT			<u>(592,719,212)</u>	<u>(395,152,108)</u>	<u>(197,567,104)</u>
ADFIT-Plant - AFUDC Equity*		4	0	-	-
Colstrip PCB - Elec		1	0	0	0
AFUDC - CWIP Intangibles		4	(3,886)	(2,670)	(1,216)
FMB & MTN Redeemed		12	(928,653)	(620,192)	(308,461)
Total Other Deferred FIT			<u>(932,539)</u>	<u>(622,861)</u>	<u>(309,678)</u>
Total Deferred FIT			J <u>(593,651,751)</u>	<u>(395,774,969)</u>	<u>(197,876,782)</u>
Amount per ROO at 12/31/2023 AMA			(601,853,379)	L (402,853,476)	(198,999,903)
Adjustment			8,201,628	7,078,507	1,123,121
Allocation Notes:					
Production/Transmission		1	100.000%	64.480%	35.520%
Jurisdictional four-factor		4	100.000%	68.703%	31.297%
Net electric distribution plant - AMA		10	100.000%	68.721%	31.279%
Net electric plant - AMA		12	100.000%	66.784%	33.216%
Net electric general plant - AMA		13	100.000%	69.106%	30.894%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

		Total System	Electric	Gas - North	Gas - South
Electric		(536,683,892)	(536,683,892)		
GAS North		(101,625,606)		(101,625,606)	
GAS Oregon		(59,723,771)			(59,723,771)
General Utility	CD AA	(72,030,826)	(50,502,253)	(14,916,143)	(6,612,430)
General Utility	CD AN	0	0	0	
Total Accelerated Tax Depr		<u>(770,064,094)</u>	(587,186,144)	(116,541,749)	(66,336,200)
		A			
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	B 0	0		
CDA Lake IPA Fund	283325 ED AN	C 0	0		
CDA Lake Settlement	283382 ED AN	D (5,670,304)	(5,670,304)		
CDA Lake Settlement - Costs	283333 ED AN	E 137,237	137,237		
Colstrip PCB	283200 ED AN	F 0	0		
AFUDC - CWIP Intangibles	283750 CD AA	G (5,543)	(3,886)	(1,148)	(509)
FMB & MTN Redeemed	283850 CD AA	H (1,324,528)	(928,653)	(274,283)	(121,592)
ADFIT-Plant - AFUDC Equity*	282919 CD AA	I 0	0	0	0
Total Other Deferred FIT		<u>(6,863,138)</u>	(6,465,607)	(275,431)	(122,101)
Total Deferred FIT		<u>(776,927,232)</u>	(593,651,751)	(116,817,180)	(66,458,301)
			J	K	

*REVISED Flow through, balance returned to customers, removed

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	70.112%	20.708%	9.180%
CD AN - 9	100.000%	77.144%	22.856%	0.000%

AVISTA UTILITIES

12/31/2022 Balance Pt

Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202212	(73,382,674)	-	(73,382,674)	(829,329)	(537,831,752)	(101,133,064)	(60,673,094)	(773,849,913)
202301	(72,912,916)	-	(72,912,916)	(829,329)	(538,434,055)	(101,239,177)	(60,730,110)	(774,145,587)
202302	(72,443,158)	-	(72,443,158)	(829,329)	(539,036,358)	(101,345,290)	(60,787,126)	(774,441,261)
202303	(71,973,400)	-	(71,973,400)	(829,329)	(539,638,661)	(101,451,403)	(60,844,142)	(774,736,935)
202304	(71,503,642)	-	(71,503,642)	(829,329)	(540,240,964)	(101,557,516)	(60,901,158)	(775,032,609)
202305	(71,033,884)	-	(71,033,884)	(829,329)	(540,843,267)	(101,663,629)	(60,958,174)	(775,328,283)
202306	(70,564,126)	-	(70,564,126)	(829,329)	(541,445,570)	(101,769,742)	(61,015,190)	(775,623,957)
202307	(70,094,368)	-	(70,094,368)	(829,329)	(542,047,873)	(101,875,855)	(61,072,206)	(775,919,631)
202308	(69,624,610)	-	(69,624,610)	(829,329)	(542,650,176)	(101,981,968)	(61,129,222)	(776,215,305)
202309	(67,152,217)	-	(67,152,217)	(829,329)	(542,612,172)	(102,538,456)	(59,641,662)	(772,773,836)
202310	(66,682,459)	-	(66,682,459)	(829,329)	(543,214,475)	(102,644,569)	(59,698,678)	(773,069,510)
202311	(66,212,701)	-	(66,212,701)	(829,329)	(543,816,778)	(102,750,682)	(59,755,694)	(773,365,184)
202312	(64,220,628)	-	(64,220,628)	(829,329)	(543,934,603)	(101,397,407)	(59,633,455)	(770,015,422)
AMA	(69,916,594)	-	(69,916,594)	(829,329)	(541,238,628)	(101,840,294)	(60,557,220)	(774,382,064)
EOP	(64,220,628)	-	(64,220,628)	(829,329)	(543,934,603)	(101,397,407)	(59,633,455)	(770,015,422)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202212	(2,227,858)	-	(2,227,858)	829,329	4,519,441	(585,557)	1,201,792	3,737,148
202301	(2,100,998)	-	(2,100,998)	829,329	4,559,814	(463,941)	1,216,730	4,040,933
202302	(1,974,139)	-	(1,974,139)	829,329	4,600,187	(342,326)	1,231,668	4,344,719
202303	(1,847,279)	-	(1,847,279)	829,329	4,640,560	(220,710)	1,246,606	4,648,505
202304	(1,720,420)	-	(1,720,420)	829,329	4,680,933	(99,095)	1,261,544	4,952,291
202305	(1,593,560)	-	(1,593,560)	829,329	4,721,306	22,521	1,276,481	5,256,077
202306	(1,466,701)	-	(1,466,701)	829,329	4,761,679	144,137	1,291,419	5,559,863
202307	(1,339,841)	-	(1,339,841)	829,329	4,802,052	265,752	1,306,357	5,863,649
202308	(1,212,981)	-	(1,212,981)	829,329	4,842,425	387,368	1,321,295	6,167,435
202309	(3,088,757)	-	(3,088,757)	829,329	4,242,490	959,358	(208,343)	2,734,078
202310	(2,961,897)	-	(2,961,897)	829,329	4,282,863	1,080,974	(193,405)	3,037,864
202311	(2,835,038)	-	(2,835,038)	829,329	4,323,236	1,202,590	(178,467)	3,341,650
202312	(4,230,493)	-	(4,230,493)	829,329	3,879,131	(135,183)	(342,784)	(0)
AMA	(2,114,232)	-	(2,114,232)	829,329	4,554,736	214,688	833,449	4,317,970
EOP	(4,230,493)	-	(4,230,493)	829,329	3,879,131	(135,183)	(342,784)	(0)

Revised Per Power Tax:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202212	(75,610,531)	-	(75,610,531)	-	(533,312,311)	(101,718,621)	(59,471,302)	(770,112,765)
202301	(75,013,914)	-	(75,013,914)	-	(533,874,241)	(101,703,119)	(59,513,380)	(770,104,653)
202302	(74,417,296)	-	(74,417,296)	-	(534,436,171)	(101,687,616)	(59,555,458)	(770,096,542)
202303	(73,820,679)	-	(73,820,679)	-	(534,998,101)	(101,672,113)	(59,597,536)	(770,088,430)
202304	(73,224,061)	-	(73,224,061)	-	(535,560,031)	(101,656,611)	(59,639,614)	(770,080,318)
202305	(72,627,444)	-	(72,627,444)	-	(536,121,962)	(101,641,108)	(59,681,692)	(770,072,206)
202306	(72,030,826)	-	(72,030,826)	-	(536,683,892)	(101,625,606)	(59,723,771)	(770,064,094)
202307	(71,434,208)	-	(71,434,208)	-	(537,245,822)	(101,610,103)	(59,765,849)	(770,055,982)
202308	(70,837,591)	-	(70,837,591)	-	(537,807,752)	(101,594,600)	(59,807,927)	(770,047,870)
202309	(70,240,973)	-	(70,240,973)	-	(538,369,682)	(101,579,098)	(59,850,005)	(770,039,758)
202310	(69,644,356)	-	(69,644,356)	-	(538,931,612)	(101,563,595)	(59,892,083)	(770,031,646)
202311	(69,047,738)	-	(69,047,738)	-	(539,493,542)	(101,548,093)	(59,934,161)	(770,023,534)
202312	(68,451,121)	-	(68,451,121)	-	(540,055,472)	(101,532,590)	(59,976,239)	(770,015,422)
AMA	(72,030,826)	-	(72,030,826)	-	(536,683,892)	(101,625,606)	(59,723,771)	(770,064,094)
EOP	(68,451,121)	-	(68,451,121)	-	(540,055,472)	(101,532,590)	(59,976,239)	(770,015,422)

Per GL:

<u>Accounting Period</u>	254393	190393	Net	254393	190393	Net
	ED	ED	ED	GD	GD	GD
	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>
202212	(39,493,065)	8,293,544	(31,199,521)	(18,644,559)	3,915,357	(14,729,202)
202301	(36,046,885)	7,569,846	(28,477,039)	(16,075,075)	3,375,766	(12,699,310)
202302	(33,873,628)	7,113,462	(26,760,166)	(14,039,613)	2,948,319	(11,091,295)
202303	(31,272,746)	6,567,277	(24,705,469)	(12,263,261)	2,575,285	(9,687,976)
202304	(29,217,066)	6,135,584	(23,081,482)	(11,120,898)	2,335,389	(8,785,509)
202305	(27,284,241)	5,729,691	(21,554,550)	(10,719,928)	2,251,185	(8,468,743)
202306	(25,251,472)	5,302,809	(19,948,663)	(10,404,199)	2,184,882	(8,219,317)
202307	(22,732,007)	4,773,722	(17,958,286)	(10,114,084)	2,123,958	(7,990,127)
202308	(20,188,606)	4,239,607	(15,948,999)	(9,810,608)	2,060,228	(7,750,380)
202309	(17,633,962)	3,703,132	(13,930,830)	(9,078,685)	1,906,524	(7,172,161)
202310	(16,572,426)	3,480,209	(13,092,216)	(8,506,197)	1,786,301	(6,719,896)
202311	(15,438,745)	3,242,136	(12,196,608)	(7,496,153)	1,574,192	(5,921,961)
202312	(13,852,426)	2,909,010	(10,943,417)	(8,468,305)	1,778,344	(6,689,961)
AMA	(25,182,044)	5,288,229	(19,893,815)	(11,098,761)	2,330,740	(8,768,021)
EOP	(13,852,426)	2,909,010	(10,943,417)	(8,468,305)	1,778,344	(6,689,961)
Adjustment			8,950,398			2,078,060

In April 2021, when all accounting applications were approved in all 3 states, the Company transferred ADFIT associated with IDD#5 and meters to the regulatory liability. FERC 282900 - ADFIT was debited and FERC 254393 was credited.

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
202212			(5,763,133)	276,721
202312			(5,577,475)	(206,419)
Total	0	0	(11,340,608)	70,303
Average	0	0	(5,670,304)	35,151
202301			(5,747,662)	277,294
202302			(5,732,190)	277,866
202303			(5,716,719)	278,439
202304			(5,701,247)	279,012
202305			(5,685,776)	279,584
202306			(5,670,304)	280,157
202307			(5,654,833)	280,729
202308			(5,639,361)	281,302
202309			(5,623,890)	(208,136)
202310			(5,608,418)	(207,564)
202311			(5,592,947)	(206,991)
Total	0	0	(68,043,650)	1,646,843
Average of monthly averages	0	0	(5,670,304)	137,237
	B	C	D	E

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP <u>283750</u> <u>CD.AA</u>	Intangibles	*REVISED Flow through, balance returned to customers, remove AFUDC - CWIP <u>282919</u> <u>CD.AA</u>
202212	0	(1,338,270)		(7,184)	(5,923,743)
202312	0	(1,312,404)		32,205	(6,799,966)
Total	0	(2,650,674)		25,021	(12,723,709)
Average	0	(1,325,337)		12,510	(6,361,855)
202301	0	(1,336,046)		(7,184)	(5,923,743)
202302	0	(1,333,474)		(7,184)	(5,923,743)
202303	0	(1,330,902)		(7,184)	(6,217,464)
202304	0	(1,328,331)		(7,184)	(6,217,464)
202305	0	(1,325,759)		(7,184)	(6,217,464)
202306	0	(1,323,851)		(7,184)	(6,511,185)
202307	0	(1,321,943)		(7,184)	(6,511,185)
202308	0	(1,320,035)		(7,184)	(6,511,185)
202309	0	(1,318,127)		(7,184)	(6,814,609)
202310	0	(1,316,220)		(7,184)	(6,814,609)
202311	0	(1,314,312)		(7,184)	(6,814,609)
Total	0	(15,894,337)		(66,517)	(76,839,115)
Average of monthly averages	0	(1,324,528)		(5,543)	(6,403,260)
	F	H		G	I

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
202212			\$ (5,763,133.15)	- \$	(5,763,133.15)
202301	\$ (5,763,133.15)	\$ 15,471.50	\$ (5,747,661.65)	- \$	(5,747,661.65)
202302	\$ (5,747,661.65)	\$ 15,471.50	\$ (5,732,190.15)	- \$	(5,732,190.15)
202303	\$ (5,732,190.15)	\$ 15,471.50	\$ (5,716,718.65)	- \$	(5,716,718.65)
202304	\$ (5,716,718.65)	\$ 15,471.50	\$ (5,701,247.15)	- \$	(5,701,247.15)
202305	\$ (5,701,247.15)	\$ 15,471.50	\$ (5,685,775.65)	- \$	(5,685,775.65)
202306	\$ (5,685,775.65)	\$ 15,471.50	\$ (5,670,304.15)	- \$	(5,670,304.15)
202307	\$ (5,670,304.15)	\$ 15,471.50	\$ (5,654,832.65)	- \$	(5,654,832.65)
202308	\$ (5,654,832.65)	\$ 15,471.50	\$ (5,639,361.15)	- \$	(5,639,361.15)
202309	\$ (5,639,361.15)	\$ 15,471.50	\$ (5,623,889.65)	- \$	(5,623,889.65)
202310	\$ (5,623,889.65)	\$ 15,471.50	\$ (5,608,418.15)	- \$	(5,608,418.15)
202311	\$ (5,608,418.15)	\$ 15,471.50	\$ (5,592,946.65)	- \$	(5,592,946.65)
202312	\$ (5,592,946.65)	\$ 15,471.50	\$ (5,577,475.15)	- \$	(5,577,475.15)
			\$ 185,658.00		

FERC	182381
Calculated ADFIT	
Deferral	
Amort	
(5,763,133.27)	27,443,491.75 (73,673.80)
(5,747,661.77)	27,369,817.95 (73,673.80)
(5,732,190.27)	27,296,144.15 (73,673.80)
(5,716,718.77)	27,222,470.35 (73,673.80)
(5,701,247.28)	27,148,796.55 (73,673.80)
(5,685,775.78)	27,075,122.75 (73,673.80)
(5,670,304.28)	27,001,448.95 (73,673.80)
(5,654,832.78)	26,927,775.15 (73,673.80)
(5,639,361.28)	26,854,101.35 (73,673.80)
(5,623,889.79)	26,780,427.55 (73,673.80)
(5,608,418.29)	26,706,753.75 (73,673.80)
(5,592,946.79)	26,633,079.95 (73,673.80)
(5,577,475.29)	26,559,406.15 (73,673.80)

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
202212			276,721.25	- \$	276,721.25
202301	\$ 276,721.25	\$ 572.59	277,293.84	- \$	277,293.84
202302	\$ 277,293.84	\$ 572.59	277,866.43	- \$	277,866.43
202303	\$ 277,866.43	\$ 572.59	278,439.02	- \$	278,439.02
202304	\$ 278,439.02	\$ 572.59	279,011.61	- \$	279,011.61
202305	\$ 279,011.61	\$ 572.59	279,584.20	- \$	279,584.20
202306	\$ 279,584.20	\$ 572.59	280,156.79	- \$	280,156.79
202307	\$ 280,156.79	\$ 572.59	280,729.38	- \$	280,729.38
202308	\$ 280,729.38	\$ 572.59	281,301.97	- \$	281,301.97
202309	\$ 281,301.97	\$ (489,438.41)	(208,136.44)	- \$	(208,136.44)
202310	\$ (208,136.44)	\$ 572.59	(207,563.85)	- \$	(207,563.85)
202311	\$ (207,563.85)	\$ 572.59	(206,991.26)	- \$	(206,991.26)
202312	\$ (206,991.26)	\$ 572.59	(206,418.67)	- \$	(206,418.67)
		\$ (483,139.92)			

FERC 182333

Deferral	Amort
1,015,665.64	
1,012,939.02	(2,726.62)
1,010,212.40	(2,726.62)
1,007,485.78	(2,726.62)
1,004,759.16	(2,726.62)
1,002,032.54	(2,726.62)
999,305.92	(2,726.62)
996,579.30	(2,726.62)
993,852.68	(2,726.62)
991,126.06	(2,726.62)
988,399.44	(2,726.62)
985,672.82	(2,726.62)
982,946.20	(2,726.62)

Refer to amortization schedule for this deferral

(1) Prior Period Adjustment
 IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.
 (3) When finalizing the 2012 tax return in Sept 2013, it was determined that ADFIT in FERC account 283333 was misstated. The tax portion of the expense has been included in Power Tax and ADFIT(FERC 282900) since the legal fees were paid. Therefore, the book expense is recorded in FERC 283333.
 In September 2023 there was an adjustment of \$490,011 made to this balance related to the TFA in 202309 NSJ009

FERC Account Number	Description	ED	AN		
283200	ADFIT COLSTRIP PCB				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance
202212			-	- \$	-
202301	\$ -	\$ -	-	- \$	-
202302	\$ -	\$ -	-	- \$	-
202303	\$ -	\$ -	-	- \$	-
202304	\$ -	\$ -	-	- \$	-
202305	\$ -	\$ -	-	- \$	-
202306	\$ -	\$ -	-	- \$	-
202307	\$ -	\$ -	-	- \$	-
202308	\$ -	\$ -	-	- \$	-
202309	\$ -	\$ -	-	- \$	-
202310	\$ -	\$ -	-	- \$	-
202311	\$ -	\$ -	-	- \$	-
202312	\$ -	\$ -	-	- \$	-
		\$ -	-		

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance
202212			(1,338,270.23)	- \$	(1,338,270.23)
202301	\$ (1,338,270.23)	\$ 2,223.99	(1,336,046.24)	- \$	(1,336,046.24)
202302	\$ (1,336,046.24)	\$ 2,571.90	(1,333,474.34)	- \$	(1,333,474.34)
202303	\$ (1,333,474.34)	\$ 2,571.90	(1,330,902.44)	- \$	(1,330,902.44)
202304	\$ (1,330,902.44)	\$ 2,571.90	(1,328,330.54)	- \$	(1,328,330.54)
202305	\$ (1,328,330.54)	\$ 2,571.90	(1,325,758.64)	- \$	(1,325,758.64)
202306	\$ (1,325,758.64)	\$ 1,907.82	(1,323,850.82)	- \$	(1,323,850.82)
202307	\$ (1,323,850.82)	\$ 1,907.82	(1,321,943.00)	- \$	(1,321,943.00)
202308	\$ (1,321,943.00)	\$ 1,907.82	(1,320,035.18)	- \$	(1,320,035.18)
202309	\$ (1,320,035.18)	\$ 1,907.82	(1,318,127.36)	- \$	(1,318,127.36)
202310	\$ (1,318,127.36)	\$ 1,907.82	(1,316,219.54)	- \$	(1,316,219.54)
202311	\$ (1,316,219.54)	\$ 1,907.82	(1,314,311.72)	- \$	(1,314,311.72)
202312	\$ (1,314,311.72)	\$ 1,907.83	(1,312,403.89)	- \$	(1,312,403.89)
		\$ 25,866.34			

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
202212			(7,184.30)	-	\$ (7,184.30)
202301	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202302	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202303	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202304	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202305	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202306	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202307	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202308	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202309	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202310	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202311	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202312	\$ (7,184.30)	\$ 39,389.49	32,205.19	-	\$ 32,205.19
		\$ 39,389.49			

Adjustment for Finalizing Tax Return	Ending Balance
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ 32,205.19

FERC Account Number	Description	CD	AA				
282919	DFIT-AFUDC Equity						
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO		
202212			(5,923,743.00)	-	\$ (5,923,743.00)	\$ (5,923,743.00)	\$ -
202301	\$ (5,923,743.00)	\$ -	(5,923,743.00)	-	\$ (5,923,743.00)	\$ (5,923,743.00)	\$ -
202302	\$ (5,923,743.00)	\$ -	(5,923,743.00)	-	\$ (5,923,743.00)	\$ (6,217,464.00)	\$ (293,721.00)
202303	\$ (5,923,743.00)	\$ (293,721.00)	(6,217,464.00)	-	\$ (6,217,464.00)	\$ (6,217,464.00)	\$ -
202304	\$ (6,217,464.00)	\$ -	(6,217,464.00)	-	\$ (6,217,464.00)	\$ (6,217,464.00)	\$ -
202305	\$ (6,217,464.00)	\$ -	(6,217,464.00)	-	\$ (6,217,464.00)	\$ (6,511,185.00)	\$ (293,721.00)
202306	\$ (6,217,464.00)	\$ (293,721.00)	(6,511,185.00)	-	\$ (6,511,185.00)	\$ (6,511,185.00)	\$ -
202307	\$ (6,511,185.00)	\$ -	(6,511,185.00)	-	\$ (6,511,185.00)	\$ (6,511,185.00)	\$ -
202308	\$ (6,511,185.00)	\$ -	(6,511,185.00)	-	\$ (6,511,185.00)	\$ (6,814,609.00)	\$ (303,424.00)
202309	\$ (6,511,185.00)	\$ (303,424.00)	(6,814,609.00)	-	\$ (6,814,609.00)	\$ (6,814,609.00)	\$ -
202310	\$ (6,814,609.00)	\$ -	(6,814,609.00)	-	\$ (6,814,609.00)	\$ (6,814,609.00)	\$ -
202311	\$ (6,814,609.00)	\$ -	(6,814,609.00)	-	\$ (6,814,609.00)	\$ (6,799,966.00)	\$ 14,643.00
202312	\$ (6,814,609.00)	\$ 14,643.00	(6,799,966.00)	-	\$ (6,799,966.00)		
		\$ (876,223.00)					

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2023

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(7,625,741)	0	(7,625,741)	0	0	0
Production	P	(105,884,392)	0	(105,884,392)	0	0	0
Transmission	T	(68,624,083)	0	0	(68,624,083)	0	0
Distribution	D	(165,298,136)	0	0	0	(165,298,136)	0
General Utility	O	(9,455,472)	0	0	0	0	(9,455,472)
ADFIT-COMMON ALL	O	(34,696,563)	(10,749,475)	0	0	0	(23,947,088)
ADFIT-COMMON ALL WWP	O	0	0	0	0	0	0
Total Accelerated Tax Depr		<u>(391,584,386)</u>	<u>(10,749,475)</u>	<u>(113,510,133)</u>	<u>(68,624,083)</u>	<u>(165,298,136)</u>	<u>(33,402,560)</u>
CDA Lake CDR Fund	P	0	0	0	0	0	0
CDA Lake IPA Fund	P	0	0	0	0	0	0
CDA Settlement	P	(3,656,212)	0	(3,656,212)	0	0	0
CDA Settlement Costs	P	88,490	0	88,490	0	0	0
Total Plant DFIT		<u>(395,152,108)</u>	<u>(10,749,475)</u>	<u>(117,077,855)</u>	<u>(68,624,083)</u>	<u>(165,298,136)</u>	<u>(33,402,560)</u>
Colstrip PCB	P	0	0	0	0	0	0
ADFIT-Plant - AFUDC Equity*	O	0	0	0	0	0	0
AFUDC CWIP Intangibles	I	(2,670)	(2,670)	0	0	0	0
FMB/MTN Elec	Allocate by Plant	(620,192)	(13,578)	(170,577)	(108,032)	(252,167)	(75,837)
			0	0	0	0	0
Total Other Deferred FIT		<u>(622,861)</u>	<u>(16,248)</u>	<u>(170,577)</u>	<u>(108,032)</u>	<u>(252,167)</u>	<u>(75,837)</u>
Total Deferred FIT	L	<u>(395,774,969)</u>	<u>(10,765,722)</u>	<u>(117,248,432)</u>	<u>(68,732,115)</u>	<u>(165,550,303)</u>	<u>(33,478,397)</u>
Total Plant		3,798,300,330	83,159,473	1,044,682,806	661,631,046	1,544,368,221	464,458,784
			2.189%	27.504%	17.419%	40.659%	12.228%

AVISTA UTILITIES

Washington Gas Cost Study

Average - Twelve Months Ended December 31, 2023

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(401,013)	(401,013)	0	0	0
UG Storage	U	(3,223,465)	0	(3,223,465)	0	0
Distribution	D	(64,352,373)	0	0	(64,352,373)	0
General Utility	O	(4,371,451)	0	0	0	(4,371,451)
ADFIT-COMMON ALL	O	(10,402,071)	(2,896,586)	0	0	(7,505,485)
ADFIT-COMMON ALL WWP	O	0	0	0	0	0
Total Accelerated Tax Depr		<u>(82,750,372)</u>	<u>(3,297,599)</u>	<u>(3,223,465)</u>	<u>(64,352,373)</u>	<u>(11,876,935)</u>
FMB/MTN Elec	Allocate by Plant	(194,571)	(1,187)	(7,821)	(150,825)	(34,738)
ADFIT-Plant - AFUDC Equity*	O	0	0	0	0	0
AFUDC CWIP Intangibles	I	(800)	(800)	0	0	0
Total Other Deferred FIT		<u>(195,372)</u>	<u>(1,987)</u>	<u>(7,821)</u>	<u>(150,825)</u>	<u>(34,738)</u>
Total Deferred FIT		M <u>(82,945,744)</u>	<u>(3,299,587)</u>	<u>(3,231,286)</u>	<u>(64,503,198)</u>	<u>(11,911,673)</u>

Total Plant	868,857,365	5,302,257 0.6102600%	34,922,974 4.0194100%	673,509,777 77.5167300%	155,122,357 17.8536000%
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	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	7,250,000	7,250,000	-	4,674,800	4,674,800	-	2,575,200	2,575,200
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,289,600	1,289,600	-	710,400	710,400
182333 CDA Settlement Costs	-	999,305	999,305	-	644,352	644,352	-	354,953	354,953
182381 CDA Settlement Past Storage	-	27,001,449	27,001,449	-	17,410,534	17,410,534	-	9,590,915	9,590,915
302000 Franchises & Consents	2,746,330	44,049,218	46,795,548	2,746,330	28,402,936	31,149,266	-	15,646,282	15,646,282
303000 Misc Intangible Plant- (C-IPL)	319,716	16,323,123	16,642,839	319,716	10,709,387	11,029,103	-	5,613,736	5,613,736
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	4,763,218	108,150,186	112,913,404	4,763,218	74,302,422	79,065,640	-	33,847,764	33,847,764
30310X Misc Intangible Plant-Term On-Premise Software (C-II)	-	23,214,650	23,214,650	-	15,949,161	15,949,161	-	7,265,489	7,265,489
303110 Misc Intangible Plant-PC Software (C-IPL)	-	7,813,329	7,813,329	-	5,367,991	5,367,991	-	2,445,338	2,445,338
303115 Misc Intangible Plant-PC Software (C-IPL)	-	68,822,259	68,822,259	-	47,282,957	47,282,957	-	21,539,302	21,539,302
303120 Misc Intangible Plant-Software 12.5 YR (C-IPL)	-	20,467,720	20,467,720	-	14,061,938	14,061,938	-	6,405,782	6,405,782
303121 Misc Intangible Plant-AMI Software	14,684,945	58,366	14,743,311	14,684,945	40,099	14,725,044	-	18,267	18,267
30313X Misc Intangible Plant-Term SAAS Software (C-IPL)	-	12,261,652	12,261,652	-	8,424,123	8,424,123	-	3,837,529	3,837,529
TOTAL INTANGIBLE PLANT	22,514,209	338,411,257	360,925,466	22,514,209	228,560,300	251,074,509	-	109,850,957	109,850,957
Production	330,727,880	1,251,627,451	1,582,355,331	213,614,140	807,049,380	1,020,663,520	117,113,740	444,578,071	561,691,811
Transmission	42,138,549	983,392,072	1,025,530,621	27,539,838	634,091,208	661,631,046	14,598,711	349,300,864	363,899,575
Distribution	2,314,563,981	3,233,993	2,317,797,974	1,542,116,909	2,251,312	1,544,368,221	772,447,072	982,681	773,429,753
General Plant	131,845,246	335,942,964	467,788,210	89,760,139	230,802,895	320,563,034	42,085,107	105,140,069	147,225,176
TOTAL Plant	2,841,789,865	2,912,607,737	5,754,397,602	1,895,545,235	1,902,755,095	3,798,300,330	946,244,630	#####	1,956,097,272

(From IPL - Electric Data)									
303000 CD AA	-	4,362,714	4,362,714	-	2,813,078	2,813,078	-	1,549,636	1,549,636
CD AN	-	149,702	149,702	-	102,850	102,850	-	46,852	46,852
303100 CD AA	-	84,450,132	84,450,132	-	58,019,774	58,019,774	-	26,430,358	26,430,358
CD AN	-	462,697	462,697	-	317,887	317,887	-	144,810	144,810
30310X CD AA	-	19,040,923	19,040,923	-	13,081,685	13,081,685	-	5,959,238	5,959,238
CD AN	-	-	-	-	-	-	-	-	-
303110 CD AA	-	-	-	-	-	-	-	-	-
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	68,822,259	68,822,259	-	47,282,957	47,282,957	-	21,539,302	21,539,302
CD AN	-	-	-	-	-	-	-	-	-
303120 CD AA	-	20,467,720	20,467,720	-	14,061,938	14,061,938	-	6,405,782	6,405,782
CD AN	-	-	-	-	-	-	-	-	-
303121 CD AA	-	58,365	58,365	-	40,099	40,099	-	18,266	18,266
CD AN	-	-	-	-	-	-	-	-	-
30313X CD AA	-	11,899,747	11,899,747	-	8,175,483	8,175,483	-	3,724,264	3,724,264
CD AN	-	-	-	-	-	-	-	-	-
	-	209,714,259	209,714,259	-	143,895,750	143,895,750	-	65,818,509	65,818,509

Allocation Factors									
1	303000			64.480%			35.520%		
4	303100-30313X			68.703%			31.297%		

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,794,111	1,332,909	3,127,020	1,022,594	929,531	1,952,125	771,517	403,378	1,174,895
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	3,925,470	61,115,927	65,041,397	3,925,470	42,620,415	46,545,885	-	18,495,512	18,495,512
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	5,719,581	62,448,836	68,168,417	4,948,064	43,549,946	48,498,010	771,517	18,898,890	19,670,407
UG Storage	-	51,306,853	51,306,853	-	34,922,974	34,922,974	-	16,383,879	16,383,879
Distribution	979,912,636	2,518,937	982,431,573	671,818,613	1,691,164	673,509,777	308,094,023	827,773	308,921,796
General Plant	60,609,572	85,628,020	146,237,592	52,212,193	59,714,411	111,926,604	8,397,379	25,913,609	34,310,988
TOTAL Plant	1,046,241,789	201,902,646	1,248,144,435	728,978,870	139,878,495	868,857,365	317,262,919	62,024,151	379,287,070

(From IPL - Gas North Data)									
303000 CD AA	-	1,288,554	1,288,554	-	898,599	898,599	-	389,955	389,955
CD AN	-	44,356	44,356	-	30,933	30,933	-	13,423	13,423
303100 CD AA	-	24,942,853	24,942,853	-	17,394,397	17,394,397	-	7,548,456	7,548,456
CD AN	-	137,094	137,094	-	95,605	-	-	41,489	41,489
30310X CD AA	-	5,623,851	5,623,851	-	3,921,905	3,921,905	-	1,701,946	1,701,946
CD AN	-	-	-	-	-	-	-	-	-
303110 CD AA	-	-	-	-	-	-	-	-	-
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	20,327,067	20,327,067	-	14,175,487	14,175,487	-	6,151,580	6,151,580
CD AN	-	-	-	-	-	-	-	-	-
303120 CD AA	-	6,045,264	6,045,264	-	4,215,786	4,215,786	-	1,829,478	1,829,478
CD AN	-	-	-	-	-	-	-	-	-
303121 CD AA	-	17,239	17,239	-	12,022	12,022	-	5,217	5,217
CD AN	-	-	-	-	-	-	-	-	-
30313X CD AA	-	3,514,662	3,514,662	-	2,451,020	2,451,020	-	1,063,642	1,063,642
CD AN	-	-	-	-	-	-	-	-	-
	-	61,940,940	61,940,940	-	43,195,753	43,100,148	-	18,745,187	18,745,187

Allocation Factors		
4 Four Factor 303000-30313X	69.737%	30.263%
6 Distribution	67.138%	32.862%

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjstment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2023

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Customer Advances	10	-	-	-	Test Year	-	-	-		G-DDC- 1-2
Customer Deposits	11	(1,831)	(1,831)	0	Test Year	85	-	85	905000 Cust Acctg	G-DDC-3
Sub-Total Deferred Debits and Credits		(1,831)	(1,831)	0		85	-	85		
Excess Nat Gas Line Ext	3		2,678,809							
Gas Stored	1		3,899,416							
Gas Inventory	2		8,569,507							
Customer Tax Credit			(8,768,021)							
Working Capital	12		20,341,670							
AFUDC			1,568,232							
AMI Deferral A/D			8,617,208							
G-APL-12A Check total			36,904,990							

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2023

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal		GDWA Wash	GDID Idaho	
		252000	252000	252000			252000				
			WA	ID							
Dec	2022	(3,624,489)	(1,167,077)	(2,457,412)			0	0	0		
Dec	2023	(3,849,495)	(1,162,823)	(2,686,672)			0	0	0		
TOTAL		(7,473,984)	(2,329,900)	(5,144,084)			0	0	0		
	Divide by 2	÷2	÷2	÷2			÷2	÷2	÷2		
Beg/End Mo Avg		(3,736,992)	(1,164,950)	(2,572,042)			0	0	0		
Jan	2023	(3,727,255)	(1,144,257)	(2,582,998)			0	0	0		
Feb	2023	(3,655,614)	(1,127,630)	(2,527,984)			0	0	0		
Mar	2023	(3,595,498)	(1,113,150)	(2,482,348)			0	0	0		
Apr	2023	(3,526,969)	(1,089,665)	(2,437,304)			0	0	0		
May	2023	(3,667,386)	(1,076,509)	(2,590,877)			0	0	0		
Jun	2023	(3,770,217)	(1,095,866)	(2,674,351)			0	0	0		
Jul	2023	(3,925,628)	(1,254,501)	(2,671,127)			0	0	0		
Aug	2023	(3,859,238)	(1,150,473)	(2,708,765)			0	0	0		
Sep	2023	(3,919,210)	(1,239,287)	(2,679,923)			0	0	0		
Oct	2023	(3,776,980)	(1,132,637)	(2,644,343)			0	0	0		
Nov	2023	(3,888,112)	(1,162,823)	(2,725,289)			0	0	0		
TOTAL		(45,049,099)	(13,751,748)	(31,297,351)			0	0	0		
	Divide by 12	÷12	÷12	÷12			÷12	÷12	÷12		
Ave Monthly Average		(3,754,092)	(1,145,979)	(2,608,113)			0	0	0		

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	CDAA	Wash	Idaho	Wash	Idaho
		252000		252000	252000	252000	
Dec	2022	0					
Dec	2023	0					
TOTAL		0					
	Divide by 2	÷2					
Beg/End Mo Avg		0					
Jan	2023	0					
Feb	2023	0					
Mar	2023	0					
Apr	2023	0					
May	2023	0					
Jun	2023	0					
Jul	2023	0					
Aug	2023	0					
Sep	2023	0					
Oct	2023	0					
Nov	2023	0					
TOTAL		0					
	Divide by 12	÷12					
Ave Monthly Average		0					
			See allocation of unassigned customer advances worksheet.				

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			WA	ID
	WA	1,544,368,221	40.48%	0
	ID	773,429,753	20.27%	0
WWP Gas	WA	673,509,777	17.65%	0
	ID	308,921,796	8.10%	0
WPNG Gas	OR	514,897,395	13.50%	0
TOTAL		3,815,126,942	100.0%	0

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	0	0	0	0	0
252000 ED	(3,754,092)	(1,145,979)	(2,608,113)		
252000 GD	0			0	0
TOTALS	(\$3,754,092)	(\$1,145,979)	(\$2,608,113)	\$0	\$0

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	(2,457,412.00)	(125,586.00)	(2,582,998.00)
202302	(2,582,998.00)	55,014.00	(2,527,984.00)
202303	(2,527,984.00)	45,636.00	(2,482,348.00)
202304	(2,482,348.00)	45,044.00	(2,437,304.00)
202305	(2,437,304.00)	(153,573.00)	(2,590,877.00)
202306	(2,590,877.00)	(83,474.00)	(2,674,351.00)
202307	(2,674,351.00)	3,224.00	(2,671,127.00)
202308	(2,671,127.00)	(37,638.00)	(2,708,765.00)
202309	(2,708,765.00)	28,842.00	(2,679,923.00)
202310	(2,679,923.00)	35,580.00	(2,644,343.00)
202311	(2,644,343.00)	(80,946.00)	(2,725,289.00)
202312	(2,725,289.00)	38,617.00	(2,686,672.00)
		(229,260.00)	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	(1,167,077.00)	22,820.00	(1,144,257.00)
202302	(1,144,257.00)	16,627.00	(1,127,630.00)
202303	(1,127,630.00)	14,480.00	(1,113,150.00)
202304	(1,113,150.00)	23,485.00	(1,089,665.00)
202305	(1,089,665.00)	13,156.00	(1,076,509.00)
202306	(1,076,509.00)	(19,357.00)	(1,095,866.00)
202307	(1,095,866.00)	(158,635.00)	(1,254,501.00)
202308	(1,254,501.00)	104,028.00	(1,150,473.00)
202309	(1,150,473.00)	(88,814.00)	(1,239,287.00)
202310	(1,239,287.00)	106,650.00	(1,132,637.00)
202311	(1,132,637.00)	(30,186.00)	(1,162,823.00)
202312	(1,162,823.00)	0.00	(1,162,823.00)
		4,254.00	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	0.00	0.00	0.00
202302	0.00	0.00	0.00
202303	0.00	0.00	0.00
202304	0.00	0.00	0.00
202305	0.00	0.00	0.00
202306	0.00	0.00	0.00
202307	0.00	0.00	0.00
202308	0.00	0.00	0.00
202309	0.00	0.00	0.00
202310	0.00	0.00	0.00
202311	0.00	0.00	0.00
202312	0.00	0.00	0.00
		0.00	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	0.00	0.00	0.00
202302	0.00	0.00	0.00
202303	0.00	0.00	0.00
202304	0.00	0.00	0.00
202305	0.00	0.00	0.00
202306	0.00	0.00	0.00
202307	0.00	0.00	0.00
202308	0.00	0.00	0.00
202309	0.00	0.00	0.00
202310	0.00	0.00	0.00
202311	0.00	0.00	0.00
202312	0.00	0.00	0.00
		0.00	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	0.00	0.00	0.00
202302	0.00	0.00	0.00
202303	0.00	0.00	0.00
202304	0.00	0.00	0.00
202305	0.00	0.00	0.00
202306	0.00	0.00	0.00
202307	0.00	0.00	0.00
202308	0.00	0.00	0.00
202309	0.00	0.00	0.00
202310	0.00	0.00	0.00
202311	0.00	0.00	0.00
202312	0.00	0.00	0.00
		0.00	

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2022	22	9,046.56
1/31/2023	1	-
2/28/2023	4	2,838.76
3/31/2023	6	4,766.93
4/30/2023	10	7,430.39
5/31/2023	10	9,262.79
6/30/2023	10	9,781.20
7/31/2023	8	9,820.35
8/31/2023	9	9,909.69
9/30/2023	10	9,940.99
10/31/2023	10	10,907.11
11/30/2023	10	10,952.31
12/31/2023	12	11,966.50

(Dec 2022 + Dec 2023) / 2 \$10,506.53

AMA Deposits \$8,009.75

Allocate WA Deposits to Service (1):

WA Electric	77.144%	\$6,179.04
WA Gas	22.856%	\$1,830.71
TOTAL		<u>\$8,009.75</u>

Per:
<http://www.utc.wa.gov/regulatedindustries/utilities/energy/pages/customerdepositinterestrates.aspx>
Gas, Electric and Solid Waste Companies
 As of Jan. 16, 2024, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their customers is 4.7%.

Gas, electric, and solid waste company rules use the rate as of Jan. 15. The rates were determined as of Jan. 16, 2024, because Jan. 15 was a holiday, the interest rate for 2024 is the rate as released on Jan. 16, 2024.

For Commission Basis Historical 2023 Rate

Int. Rate Per WAC for 2023	Allocate to Service:
WA Electric 4.67%	\$288.56
WA Gas 4.67%	\$85.49
	<u>\$374.06</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjstment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	9
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (9)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>(1,503)</u>
47	TOTAL RATE BASE	<u>\$ (1,503)</u>

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2023
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 34,342,583

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	29,775,441	(4,412,720)	25,362,721	64.48%	35.52%	0.00%	0.00%	0.00%	16,353,882	9,008,838	0	0	0
	ED.ID	134,215	(19,891)	114,324	0.00%	100.00%	0.00%	0.00%	0.00%	0	114,324	0	0	0
	ED.WA	5,308,933	(786,784)	4,522,149	100.00%	0.00%	0.00%	0.00%	0.00%	4,522,149	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	68.04%	31.96%	0.00%	0	0	0	0	0
	GD.ID	84,814	(12,569)	72,244	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	72,244	0
	GD.OR	3,516,652	(521,168)	2,995,484	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	2,995,484
	GD.WA	1,328,370	(196,865)	1,131,506	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,131,506	0	0
1 Total		40,148,425	(5,949,997)	34,198,429						20,876,032	9,123,163	1,131,506	72,244	2,995,484
2	CD.AA	(35,544,999)	5,267,769	(30,277,230)	33.84%	18.27%	22.32%	11.94%	13.63%	(10,244,320)	(5,532,394)	(6,758,886)	(3,615,468)	(4,126,161)
	CD.ID	(107,454)	15,925	(91,529)	0.00%	60.33%	0.00%	39.67%	0.00%	0	(55,219)	0	(36,310)	0
	CD.WA	(28,515)	4,226	(24,289)	60.33%	0.00%	39.67%	0.00%	0.00%	(14,653)	0	(9,636)	0	0
	ED.AN	0	0	0	64.93%	35.07%	0.00%	0.00%	0.00%	0	0	0	0	0
	ED.ID	2,590,043	(383,844)	2,206,198	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,206,198	0	0	0
	ED.WA	11,927,356	(1,767,634)	10,159,722	100.00%	0.00%	0.00%	0.00%	0.00%	10,159,722	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.61%	24.93%	28.46%	0	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	65.15%	34.85%	0.00%	0	0	0	0	0
	GD.ID	511,728	(75,838)	435,890	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	435,890	0
	GD.WA	3,130,057	(463,874)	2,666,182	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,666,182	0	0
2 Total		(17,521,784)	2,596,728	(14,925,056)						(99,252)	(3,381,415)	(4,102,339)	(3,215,889)	(4,126,161)
4	CD.AA	244,303,915	(36,205,840)	208,098,075	48.17%	21.94%	14.44%	6.27%	9.18%	100,238,860	45,662,862	30,051,730	13,041,219	19,103,403
	CD.AN	(65,700)	9,737	(55,964)	53.00%	24.14%	15.94%	6.92%	0.00%	(29,660)	(13,512)	(8,920)	(3,871)	0
	CD.ID	1,834	(272)	1,562	0.00%	77.14%	0.00%	22.86%	0.00%	0	1,205	0	357	0
	CD.WA	(154,900)	22,956	(131,944)	77.14%	0.00%	22.86%	0.00%	0.00%	(101,786)	0	(30,158)	0	0
	ED.AN	(13,822,989)	2,048,567	(11,774,422)	68.70%	31.30%	0.00%	0.00%	0.00%	(8,089,381)	(3,685,041)	0	0	0
	ED.ID	2,781,820	(412,266)	2,369,555	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,369,555	0	0	0
	ED.MT	4,050	(600)	3,449	68.70%	31.30%	0.00%	0.00%	0.00%	2,370	1,080	0	0	0
	ED.WA	8,962,439	(1,328,233)	7,634,205	100.00%	0.00%	0.00%	0.00%	0.00%	7,634,205	0	0	0	0
	GD.AA	1,622,034	(240,385)	1,381,648	0.00%	0.00%	48.14%	20.89%	30.97%	0	0	665,166	288,655	427,827
	GD.AN	(4,062,190)	602,017	(3,460,174)	0.00%	0.00%	69.74%	30.26%	0.00%	0	0	(2,413,021)	(1,047,152)	0
	GD.ID	1,501,305	(222,493)	1,278,812	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,278,812	0
	GD.WA	(1,671,766)	247,756	(1,424,010)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(1,424,010)	0	0
4 Total		239,399,850	(35,479,058)	203,920,793						99,654,608	44,336,149	26,840,786	13,558,019	19,531,231
20	ED.ID	(3,483,737)	516,290	(2,967,447)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(2,967,447)	0	0	0
	ED.MT	(5,402,631)	800,670	(4,601,961)	64.48%	35.52%	0.00%	0.00%	0.00%	(2,967,344)	(1,634,616)	0	0	0
	ED.OR	426,437	(63,198)	363,239	64.48%	35.52%	0.00%	0.00%	0.00%	234,217	129,023	0	0	0
	ED.WA	(15,350,051)	2,274,878	(13,075,173)	100.00%	0.00%	0.00%	0.00%	0.00%	(13,075,173)	0	0	0	0
	GD.ID	(1,176,767)	174,397	(1,002,370)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,002,370)	0
	GD.OR	(336,085)	49,808	(286,277)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(286,277)
	GD.WA	(4,972,328)	736,899	(4,235,429)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,235,429)	0	0
20 Total		(30,295,161)	4,489,743	(25,805,418)						(15,808,301)	(4,473,041)	(4,235,429)	(1,002,370)	(286,277)
Grand Total		231,731,331	(34,342,583)	197,388,748					Per ROO	104,623,087	45,604,856	19,634,524	9,412,005	18,114,277
										(2,655,082)		(796,066)		
										Working Capital - Revised	101,968,005	18,838,458		
										Working Capital - Per ROO	102,359,005	20,341,670		
										GRC Adjustment	(391,000)	(1,503,212)		

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2023
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 34,342,583

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	29,775,441	(4,412,720)	25,362,721	100.00%			64.48%	35.52%			
	ED.ID	134,215	(19,891)	114,324	100.00%				100.00%			
	ED.WA	5,308,933	(786,784)	4,522,149	100.00%			100.00%				
	GD.AN	0	0	0		100.00%				68.04%	31.96%	
	GD.ID	84,814	(12,569)	72,244		100.00%					100.00%	
	GD.OR	3,516,652	(521,168)	2,995,484			100.00%					100.00%
	GD.WA	1,328,370	(196,865)	1,131,506		100.00%				100.00%		
1 Total		40,148,425	(5,949,997)	34,198,429								
2	CD.AA	(35,544,999)	5,267,769	(30,277,230)	52.11%	34.26%	13.63%	64.93%	35.07%	65.15%	34.85%	100.00%
	CD.ID	(107,454)	15,925	(91,529)	60.33%	39.67%			100.00%		100.00%	
	CD.WA	(28,515)	4,226	(24,289)	60.33%	39.67%		100.00%		100.00%		
	ED.AN	0	0	0	100.00%			64.93%	35.07%			
	ED.ID	2,590,043	(383,844)	2,206,198	100.00%				100.00%			
	ED.WA	11,927,356	(1,767,634)	10,159,722	100.00%			100.00%				
	GD.AA	0	0	0		71.54%	28.46%			65.15%	34.85%	100.00%
	GD.AN	0	0	0		100.00%				65.15%	34.85%	
	GD.ID	511,728	(75,838)	435,890		100.00%					100.00%	
	GD.WA	3,130,057	(463,874)	2,666,182		100.00%				100.00%		
2 Total		(17,521,784)	2,596,728	(14,925,056)								
4	CD.AA	244,303,915	(36,205,840)	208,098,075	70.11%	20.71%	9.18%	68.70%	31.30%	69.74%	30.26%	100.00%
	CD.AN	(65,700)	9,737	(55,964)	77.14%	22.86%		68.70%	31.30%	69.74%	30.26%	
	CD.ID	1,834	(272)	1,562	77.14%	22.86%			100.00%		100.00%	
	CD.WA	(154,900)	22,956	(131,944)	77.14%	22.86%		100.00%		100.00%		
	ED.AN	(13,822,989)	2,048,567	(11,774,422)	100.00%			68.70%	31.30%			
	ED.ID	2,781,820	(412,266)	2,369,555	100.00%				100.00%			
	ED.MT	4,050	(600)	3,449	100.00%			68.70%	31.30%			
	ED.WA	8,962,439	(1,328,233)	7,634,205	100.00%			100.00%				
	GD.AA	1,622,034	(240,385)	1,381,648		69.04%	30.97%			69.74%	30.26%	100.00%
	GD.AN	(4,062,190)	602,017	(3,460,174)		100.00%				69.74%	30.26%	
	GD.ID	1,501,305	(222,493)	1,278,812		100.00%					100.00%	
	GD.WA	(1,671,766)	247,756	(1,424,010)		100.00%				100.00%		
	4 Total		239,399,850	(35,479,058)	203,920,793							
20	ED.ID	(3,483,737)	516,290	(2,967,447)	ED.AN	ED.ID	ED.WA	64.48%	35.52%			
	ED.MT	(5,402,631)	800,670	(4,601,961)	100.00%	100.00%		64.48%	35.52%			
	ED.OR	426,437	(63,198)	363,239	100.00%			64.48%	35.52%			
	ED.WA	(15,350,051)	2,274,878	(13,075,173)	0.00%		100.00%	64.48%	35.52%			
	GD.ID	(1,176,767)	174,397	(1,002,370)		100.00%					100.00%	
	GD.OR	(336,085)	49,808	(286,277)			100.00%					100.00%
	GD.WA	(4,972,328)	736,899	(4,235,429)		100.00%				100.00%		
20 Total		(30,295,161)	4,489,743	(25,805,418)								
Grand Total		231,731,331	(34,342,583)	197,388,748								

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2023 - Average of Monthly Averages Basis

Line No.	Description	
1	<u>AVERAGE INVESTED CAPITAL</u>	
2	Common Equity	2,410,717,260
3	Trust Originated Preferred Securities	51,547,000
4	Long-Term Debt	2,407,209,277
5	Unamortized Debt Expense & Reacq. Gain/Loss	(26,540,894)
6	Current Portion Long Term Debt	6,812,500
7	Notes Payable - Current	273,500,000
8		
9	Total Average Invested Capital	5,123,245,143
10		
11	<u>AVERAGE OPERATING INVESTMENTS</u>	
12		
13	Electric Utility Plant	5,276,363,750
14	Electric Accumulated Depreciation	(1,906,612,493)
15	Gas Utility Plant	1,634,107,143
16	Gas Accumulated Depreciation	(497,137,571)
17	WPNG Acquisition Adjustment	(310,430,963)
18	WPNG Acquisition Adju. Accum. Amort.	310,432,537
19	Common Plant	743,882,844
20	Common Accumulated Depreciation	(316,790,621)
21	Customer Deposits and Advances	(4,834,393)
22	Accumulated Deferred Taxes	(748,908,596)
23	Other Regulatory Assets/Liabilities	59,016,508
24	Unrecovered Purchased Gas Costs - PGA	64,264,118
25	Conservation Programs	(6,083,927)
26	Provision for Pensions	(17,958,017)
27	Investment in Exchange Power	0
28	Total Average Operating Investment	4,279,310,319
29		
30		
31	<u>Construction Work in Progress</u>	
32		
33	Electric and Gas Construction Work in Process	164,944,838
34	Preliminary Surveys	0
35	Total Construction Work in Progress	164,944,838
36		
37	<u>Non-Utility / Nonoperating Investments</u>	
38		
39	Non-Utility Property	24,038,197
40	Investment in Subsidiaries	263,870,949
41	Other Investments & FAS 133	11,598,191
42	Other Special Funds	6,355
43	Special Deposits and Temporary Investments	4,777,952
44	Misc. Deferred Charges / Other Deferred Credits Net	(14,248,436)
45	Receivable/Payable Associated Co.-Net	16,595,453
46	Derivative Assets/Liabilities Net	129,427,326
47	Accumulated Deferred Federal Income Tax	11,912,601
48	FAS 109 Regulatory Asset/Liability Net	2,174,056
49	Other Accounts and Notes Receivable	0
50	Other Current and Accrued Liabilities	(2,893,987)
51	Total Non Operating Investment	447,258,656
52		
53	Total Average Investments	4,891,513,812
54		
55	Total Investor Supplied Capital	231,731,331
56		

II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486)

Rate Base	4,166,645,343
Non-Utility Investments	724,868,469
Total Investment	4,891,513,812
Ratio:	
Rate Base	85.18%
Non-Utility Investments	14.82%
Total Investment	100.0%
Working Capital Allocation:	
Operating (Rate Base Portion)	197,388,748
Non-Operating (Non-Utility Investment Portion)	34,342,583
Total Working Capital	231,731,331

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	0.00
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	5,368,899.51
1	ED.AN	128300	SPECIAL FUNDS-TRANSMN SRVC RE	ZZ	ZZ	101,483.16
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	735,592.78
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	2,576,193.61
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	30,770,217.21
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	17,888,919.91
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	3,023,516.19
1	ED.AN	143230	OTHER ACCT REC-NUCLEUS AR	ZZ	ZZ	94,694.21
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	44,628.17
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	0.00
1	ED.AN	143502	OTHER ACCT REC-APP LNMN SCHOOL	ZZ	ZZ	(6,565.99)
1	ED.AN	143740	OTHER ACCT REC-EIM	ZZ	ZZ	1,429,621.62
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	1,882,319.16
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	2,619,590.44
1	ED.AN	154150	PLANT MAT & OPER NON_STD	ZZ	ZZ	12,354.00
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,476,269.99
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	4,245,757.95
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMT	ZZ	ZZ	0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	76,650.00
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	212,269.01
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	564,975.60
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	5,703.76
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	14,030.90
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	(32,285.16)
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(983.88)
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	9,785.91
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	(11,865.22)
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	(2,374.21)
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	4,238,683.89
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(12,912,574.18)
1	ED.AN	232115	ACCTS PAY-NUCLEUS AP	ZZ	AA/ZZ	(402.27)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(1,958,617.29)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(621,972.71)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,747,825.52)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(11,919,814.97)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(1,649,439.18)
1	ED.AN	232635	ACCTS PAY-COLSTRIP TRANSMISSION	ZZ	ZZ	(24,393.94)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(507,524.84)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,386,664.26)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	0.00
1	ED.AN	232725	ACCTS PAY LAKE PSCCU	ZZ	ZZ	(644.20)
1	ED.AN	232740	ACCTS PAY LAKE EIM	ZZ	ZZ	(710,502.26)
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(8,280,577.03)
1	ED.AN	237152	INTEREST ACCRUED - MT RIVERBED	ED	AN	(896,027.71)
1	ED.AN	241200	MISC LIAB-FOREST USE PERMITS	ED	AN	0.00
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(2,214,908.91)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(1,351,868.09)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(129,444.01)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	0.00
1	ED.AN	253127	MISC LIABILITY-TIMBER HARVEST	ZZ	ZZ	(249,439.90)
1	ED.AN Total					29,775,441.25
1	ED.ID	182377	REG ASSET - MT RIVERBED ESCROW	ED	ID	164,110.45
1	ED.ID	190227	DFIT - DEPRECIATION REG LIABIL	ED	ID	(14,851.76)
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00
1	ED.ID	283378	DFIT - MT RIVERBED ESCROW INT	ED	ID	(15,043.70)
1	ED.ID Total					134,214.99
1	ED.WA	182377	REG ASSET - MT RIVERBED ESCROW	ED	WA	129,762.73
1	ED.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	ED	WA	5,206,420.48
1	ED.WA	283378	DFIT - MT RIVERBED ESCROW INT	ED	WA	(27,250.17)
1	ED.WA Total					5,308,933.04
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
1	GD.AN Total					0.00
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	87,874.85
1	GD.ID	190227	DFIT - DEPRECIATION REG LIABIL	GD	ID	(3,061.24)
1	GD.ID Total					84,813.61
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(8,598.91)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	2,873,892.54

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	GD.OR	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	OR	889,872.83
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(240,983.58)
1	GD.OR	165320	REG ASSET - CPP RNG	GD	OR	3,125.00
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	3,149.89
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(802,657.95)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	787,657.95
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	0.00
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	0.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	174,650.14
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(163,455.84)
1	GD.OR Total					3,516,652.07
1	GD.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	WA	1,149,860.31
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	178,510.16
1	GD.WA Total					1,328,370.47
1 Total						40,148,425.43
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(36,591,564.25)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	1,046,565.37
2	CD.AA Total					(35,544,998.88)
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(107,454.04)
2	CD.ID Total					(107,454.04)
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	680,049.44
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(708,564.10)
2	CD.WA Total					(28,514.66)
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	0.00

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00
2	ED.AN Total					0.00
2	ED.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	ID	(19,980.26)
2	ED.ID	144040	ACC PRV UNCOLL - JU BACKBILL	ED	ID	(31,980.23)
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	2,642,003.00
2	ED.ID Total					2,590,042.51
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	(61,165.29)
2	ED.WA	144040	ACC PRV UNCOLL - JU BACKBILL	ED	WA	(35,838.52)
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	15,392,961.85
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	0.00
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(3,368,601.69)
2	ED.WA Total					11,927,356.35
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
2	GD.AA Total					0.00
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	0.00
2	GD.AN Total					0.00
2	GD.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	ID	(4,513.13)
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	516,241.12
2	GD.ID Total					511,727.99
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	(7,892.12)
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	3,137,948.71
2	GD.WA Total					3,130,056.59
2 Total						(17,521,784.14)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	0.00
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	0.00
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	28,151,220.29
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	33,343,801.68
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	0.00
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	15,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	10,000.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	91,769,606.09
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	0.00
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(2,825,201.49)
4	CD.AA	143020	GST	ZZ	ZZ	1,920,651.87
4	CD.AA	143025	HST	ZZ	ZZ	0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(102,218.11)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	1,346,181.91
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	2,312,908.32
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	683,307.14
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	318.00
4	CD.AA	144140	ACCUMULATED PROVISION-MISC UNCOLL	ZZ	ZZ	(31,313.95)
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	71,576,666.86
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	7,989.58
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(1,070.46)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	924.26
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	0.00
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	32,311.74
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	7,185,856.31
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	607,835.75
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	12,625,324.95
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	4,090,975.33
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	73,699.54
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	6,404,407.23
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	10,941,751.69
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	1,830.26
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	1,815,792.69
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	2,558,590.22
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,356,010.18
4	CD.AA	182358	REGULATORY ASSET PENSION SETTLEMENT	CD	AA	11,341,616.50
4	CD.AA	182383	REGULATORY ASSET WORKERS COMP	CD	AA	1,500,797.27
4	CD.AA	184100	TRANSPORTAION CLEARING	ZZ	ZZ	0.00
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	64.20

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	184265	PAYROLL BENEFITS CLEARING - NON SERVIC	ZZ	ZZ	0.00
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	0.00
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	0.00
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	4,123,754.81
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	4,913.53
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	5,321,793.36
4	CD.AA	190152	ADFIT HRA-RETIREE	CD/ZZ	AA/AN/ZZ	(111,011.36)
4	CD.AA	190153	ADFIT HAR-ACTIVE EMPLOYEES	CD/ZZ	AA/AN/ZZ	1,190,652.08
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	3,293,381.12
4	CD.AA	190860	ADFIT INCENTIVES	CD	AA	19,456.54
4	CD.AA	190880	ADFIT - FIN 48 NON-PLANT	CD	AA	(60,383.63)
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(40,457,857.86)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	124,389,939.49
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(4,845,237.89)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(8,574,423.84)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(2,423,793.49)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(9,618,698.02)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(51,923.44)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	(12.59)
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(30,204,535.06)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(161,974.88)
4	CD.AA	232301	ACCTS PAY-PAYROLL ACCRUAL	ZZ	ZZ	(6,193,806.93)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	2,825,201.49
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(2,753,422.20)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(1,701,781.70)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(7,853,521.80)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(69,735.14)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(29,022.86)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(82,521.43)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	27,162,639.61
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(78,949.06)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	47,636.86
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(168,604.34)
4	CD.AA	236615	TAXES ACCRUED-PAYROLL TAX	ZZ	ZZ	(472,245.83)
4	CD.AA	236616	TAXES ACCRUED-PAYROLL INCENTIVES	ZZ	ZZ	(373,566.52)
4	CD.AA	236617	TAXES ACCRUED-CARES ACT SSIE	ZZ	ZZ	29.45
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(30,238,171.93)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(947,661.94)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	45,141.14
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(28,355.22)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(1,666,268.83)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	0.00
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00
4	CD.AA	242115	MISC LIAB-SUA JPMORGAN CHASE	ZZ	ZZ	(543,033.20)
4	CD.AA	242125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(2,674,257.91)
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	97,338.99
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(30,950,687.99)
4	CD.AA	242701	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(11,129.67)
4	CD.AA	242720	EMPLOYEE RELIEF FUND	ZZ	ZZ	0.00
4	CD.AA	242830	MISC LIAB-OL DONATION POOL	ZZ	ZZ	(1,500,797.27)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(1,077,333.31)
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(3,329,399.90)
4	CD.AA	253125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(1,234,319.58)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	(19,665,935.87)
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	0.00
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	0.00
4	CD.AA	283165	ADFIT-PREPAID EXPENSES (165100/165150)	CD	AA	(1,051,343.59)
4	CD.AA	283358	ADFIT-PENSION SETTLEMENT	CD	AA	(1,575,662.00)
4	CD.AA	283755	DFIT - SEC 174 COSTS CWIP	CD	AA	(152,210.92)
4	CD.AA Total					244,303,915.32
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(20,061.83)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(45,638.54)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AN Total					(65,700.37)
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	1,501.90
4	CD.ID	236200	PROPERTY TAXES	CD	ID	439.75
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(108.13)
4	CD.ID Total					1,833.52
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(20,666.44)
4	CD.WA	236200	PROPERTY TAXES	CD	WA	(129,905.76)
4	CD.WA	236500	USE TAX ACCRUAL	CD	WA	0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(4,327.98)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	0.00
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	0.00
4	CD.WA Total					(154,900.18)
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	200,331.77
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(12,848,307.73)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(1,028,365.32)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(146,647.83)
4	ED.AN Total					(13,822,989.11)
4	ED.ID	190449	ADFIT RATE REFUND	ED	ID	0.00
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,781,820.43
4	ED.ID	229000	RATE REFUND LIABILITY	ED	ID	0.00
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00
4	ED.ID Total					2,781,820.43
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	4,049.54
4	ED.MT Total					4,049.54
4	ED.WA	190449	ADFIT RATE REFUND	ED	WA	45,896.67
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	9,108,473.00
4	ED.WA	229000	RATE REFUND LIABILITY	ED	WA	0.00
4	ED.WA	229020	RATE REFUND LIABILITY-REMAND	ED	WA	(191,931.03)
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00
4	ED.WA	254240	COLSTRIP COMMUNITY SOLAR FUND	ED	WA	0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00
4	ED.WA Total					8,962,438.64
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	18,843,420.09

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	10,453,019.05
4	GD.AA	143503	ACCUM PROV FOR INJURY & DAMAGE	ZZ	ZZ	0.00
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	0.00
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(27,100,331.34)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	296.20
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	(37,675.35)
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(520,030.71)
4	GD.AA	235500	RNG SERVICE DEPOSITS	ZZ	ZZ	(16,664.37)
4	GD.AA Total					1,622,033.57
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	10,500.00
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(4,072,690.41)
4	GD.AN Total					(4,062,190.41)
4	GD.ID	190305	ADFIT DEPRECIATION STUDY DEFERRAL	GD	ID	0.00
4	GD.ID	190449	ADFIT RATE REFUND	GD	ID	0.00
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,501,305.04
4	GD.ID	229000	RATE REFUND LIABILITY	GD	ID	0.00
4	GD.ID	254305	DEPRECIATION STUDY DEFERRAL	GD	ID	0.00
4	GD.ID Total					1,501,305.04
4	GD.WA	190449	ADFIT RATE REFUND	GD	WA	21,733.95
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,521,385.36
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	0.00
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(102,311.63)
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(4,112,573.22)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00
4	GD.WA Total					(1,671,765.54)
4 Total						239,399,850.45
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(693,508.64)
20	ED.ID	236200	PROPERTY TAXES	ED	ID	(2,790,228.00)
20	ED.ID Total					(3,483,736.64)
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(367,910.94)
20	ED.MT	236200	PROPERTY TAXES	ED	MT	(5,034,719.68)
20	ED.MT Total					(5,402,630.62)
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	77,775.73
20	ED.OR	236200	PROPERTY TAXES	ED	OR	348,661.31
20	ED.OR Total					426,437.04

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(4,676,592.29)
20	ED.WA	236200	PROPERTY TAXES	ED	WA	(10,673,458.74)
20	ED.WA Total					(15,350,051.03)
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(321,246.66)
20	GD.ID	236200	PROPERTY TAXES	GD	ID	(855,520.15)
20	GD.ID Total					(1,176,766.81)
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(871,890.71)
20	GD.OR	236200	PROPERTY TAXES	GD	OR	535,806.19
20	GD.OR Total					(336,084.52)
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(1,936,451.00)
20	GD.WA	236200	PROPERTY TAXES	GD	WA	(3,035,877.21)
20	GD.WA Total					(4,972,328.21)
20 Total						(30,295,160.79)
Grand Total						\$231,731,330.95

MIZUHO-134122

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
202212	83,306,097		2,718	0.0032	844,865	
202301	34,872,619	59,089,358	33,500	0.0033	10,100,493	5,472,679
202302	49,273,560	42,073,089	27,123	0.0036	7,499,314	8,799,904
202303	53,326,320	51,299,940	26,215	0.0037	7,149,436	7,324,375
202304	40,549,346	46,937,833	31,270	0.0038	8,229,058	7,689,247
202305	25,884,994	33,217,170	29,714	0.0040	7,413,051	7,821,055
202306	22,875,310	24,380,152	20,089	0.0041	4,960,148	6,186,600
202307	9,303,978	16,089,644	16,889	0.0041	4,137,888	4,549,018
202308	3,537,810	6,420,894	13,425	0.0043	3,153,933	3,645,910
202309	10,275,759	6,906,784	(1,909)	0.0043	447,266	1,800,599
202310	19,016,412	14,646,085	9,072	0.0043	2,130,880	1,289,073
202311	17,622,668	18,319,540	4,371	0.0043	1,022,339	1,576,609
202312	19,245,639	18,434,153	9,281	0.0043	2,166,656	1,594,498
		<u>28,151,220</u>				<u>4,812,464</u>

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	4,812,464
Wells	699,784
Total ADJ	<u>5,512,248</u>

WA Electric Share **2,655,082**

WA Gas Share **796,066**

CD.AA from 12A Working Capital

Electric	70.11%
Gas North	20.71%
Gas South	9.18%
ED WA	68.70%
ED ID	31.30%
GD WA	69.74%
GD ID	30.26%
GD OR	100.00%

WELLS FARGO-134123

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
202212	88,274,508		(26,132)	0.0039	6,653,675	
202301	43,059,022	65,666,765	4,414	0.0036	1,211,256	3,932,466
202302	51,273,190	47,166,106	(3,268)	0.0042	770,923	991,090
202303	51,883,373	51,578,281	(1,174)	0.0041	287,956	529,439
202304	47,469,856	49,676,615	2,429	0.0041	599,842	443,899
202305	31,400,311	39,435,084	(34)	0.0044	7,856	303,849
202306	32,102,935	31,751,623	1,215	0.0043	281,990	144,923
202307	15,784,245	23,943,590	2,676	0.0042	640,432	461,211
202308	11,783,423	13,783,834	909	0.0045	200,702	420,567
202309	17,142,265	14,462,844	(2,257)	0.0049	463,608	332,155
202310	21,512,983	19,327,624	(45)	0.0046	9,741	236,674
202311	21,022,274	21,267,629	(2,005)	0.0047	425,047	217,394
202312	23,108,979	22,065,627	(1,648)	0.0048	342,442	383,744
		<u>33,343,802</u>				<u>699,784</u>

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjstment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (8,709)
2	Total Transportation	(119)
3	Other Revenues	-
4	Total Gas Revenues	<u>(8,828)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(8,828)
16	Total Distribution	<u>(8,828)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(8,828)</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2023
NATURAL GAS

	<u>Washington</u>	
General Business Revenue		
B&O Taxes Collected through Schedule 58	8,724,790	
B&O Taxes Collected through Schedule 58A	(15,759)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>8,709,031</u>	
Other Revenue		
B&O Taxes Collected through Schedule 58	118,816	
B&O Taxes Collected through Schedule 58A	<u>0</u>	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>118,816</u>	
Total B&O Taxes Collected		8,827,848
Expense per Account 408.12		
Adjustments to 408120	<u>0</u>	
Expense per Account 408.12	<u>8,843,403</u>	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	<u>(15,759)</u>	
Net B&O Taxes Expensed		<u>8,827,644</u>
Net Impact on NOI Before FIT		(203)
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by: _____

**AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2023
NATURAL GAS**

DESCRIPTION	CLASS	Schedule 158	Schedule 158A	Total
<i>(1)</i>				
WASHINGTON				
GENERAL BUSINESS				
Residential	1	5,544,642	(12,316)	5,532,326
PGA Adj Commercial Lg Cust	16	0		0
Firm - Commercial	21	3,033,451	(3,443)	3,030,008
Interruptible - Commercial	22	101,230		101,230
Large Customer - PGA Industrial	17	0		0
Firm - Misc Industrial	31	45,467		45,467
Interruptible - Misc Industrial	41	0		0
Total General Business		8,724,790	(15,759)	8,709,031
OTHER REVENUES				
-Gas Transportation - Commercial	91	83,471		83,471
-Gas Transportation - Industrial	92	35,345		35,345
Total Other Revenues		118,816	0	118,816
TOTAL		8,843,607	(15,759)	8,827,848
<i>(2) Reverse Interdepartmental</i>	80	57	0	57

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: _____

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:158

Jur	Ferc Acct Revenue Class	Period	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	12 Month Total
WA	480000 01 RESIDENTIAL		949,715.95	752,769.37	797,827.76	520,746.87	321,971.28	169,991.18	152,393.65	140,190.16	151,983.80	226,732.09	528,503.72	831,815.78	5,544,641.61 G-EBO-2
	481200 16 LARGE CUSTOMER PGA-COMMERCIAL														0.00 G-EBO-2
	481200 21 FIRM COMMERCIAL		528,091.78	383,394.37	466,002.99	286,912.32	174,783.06	96,933.19	83,517.77	81,015.81	87,564.74	123,239.83	286,852.07	435,143.11	3,033,451.04 G-EBO-2
	481250 22 INTERRUPTIBLE COMMERCIAL		18,438.98	8,228.85	13,575.80	9,156.13	6,848.03	5,291.81	4,717.16	4,946.12	5,352.16	4,055.21	10,513.00	10,107.19	101,230.44 G-EBO-2
	481300 17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00 G-EBO-2
	481300 31 FIRM- INDUSTRIAL		7,885.94	5,092.00	7,353.68	4,176.27	2,435.28	1,325.89	1,133.51	1,198.03	1,190.51	1,923.62	5,539.06	6,213.48	45,467.27 G-EBO-2
	484000 80 INTERDEPARTMENT REVENUE		16.92	13.73	13.19	6.70	6.82	-	-	-	-	-	-	-	57.36 G-EBO-2
	489300 91 COMMERCIAL-TRANS OF GAS		11,763.34	9,012.09	9,116.46	8,640.94	6,863.90	4,647.71	4,226.44	3,958.48	4,260.01	4,813.96	6,677.68	9,489.83	83,470.84 G-EBO-2
	489300 92 INDUSTRIAL-TRANS OF GAS FC		3,290.89	3,495.21	3,352.61	2,112.16	3,165.84	2,739.63	1,913.09	2,301.54	4,524.26	2,641.95	2,683.70	3,124.58	35,345.46 G-EBO-2
			1,519,203.80	1,162,005.62	1,297,242.49	831,751.39	516,074.21	280,929.41	247,901.62	233,610.14	254,875.48	363,406.66	840,769.23	1,295,893.97	8,843,664.02
Total			1,519,203.80	1,162,005.62	1,297,242.49	831,751.39	516,074.21	280,929.41	247,901.62	233,610.14	254,875.48	363,406.66	840,769.23	1,295,893.97	8,843,664.02

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:158A

Jur	Ferc Acct	Revenue Class	Revenue Amt											12 Month Total		
			Period	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310		202311	202312
WA	481200	21		(1,905.10)	(1,626.89)	(1,493.42)	(1,261.26)	(937.25)	(474.81)	(422.81)	(317.72)	(367.20)	(518.81)	(1,069.19)	(1,921.43)	(12,315.89) G-EBO-2
	489300	91		(454.23)	(403.72)	(365.22)	(350.77)	(285.52)	(201.94)	(187.13)	(180.29)	(184.75)	(194.93)	(257.81)	(376.93)	(3,443.24) G-EBO-2
Total				(2,359.33)	(2,030.61)	(1,858.64)	(1,612.03)	(1,222.77)	(676.75)	(609.94)	(498.01)	(551.95)	(713.74)	(1,327.00)	(2,298.36)	(15,759.13)

Adjustment No. _____

Workpaper Ref. G-EBO-5

Ferc Acct	Service	Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,801,610	3,801,610	0	0
		WA	20,934,235	20,934,235	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
			24,735,845	24,735,845	0	0
	GD	ID	1,820,401	0	1,820,401	0
		OR	5,733,709	0	0	5,733,709
		WA	8,843,403 <small>G-EBO-1</small>	0	8,843,403	0
			<hr/>	<hr/>	<hr/>	<hr/>
			16,397,514	0	10,663,804	5,733,709
			<hr/>	<hr/>	<hr/>	<hr/>
Total			41,133,359	24,735,845	10,663,804	5,733,709

Expense per Account 408.12 in General Ledger

Prep by: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	579
24	Total Admin. & General	<u>579</u>
25	Total Gas Expense	<u>579</u>
26	OPERATING INCOME BEFORE FIT	(579)
	FEDERAL INCOME TAX	
27	Current Accrual	(122)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (457)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS

ALLOCATION

	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
Actual Per Results										
U/G Storage (1):										
408190	208,557					208,557	128,259	60,172	20,126	208,557
Dist:										
408170	2,349,392	957,043		5,194,932		8,501,368	2,349,392	957,043	5,194,932	8,501,368
Actual Per Results	2,557,949	957,043	-	5,194,932	-	8,709,924	2,477,651	1,017,215	5,215,058	8,709,925

U/G Storage Allocation

<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>
68.067%	31.93%	9.65%

<u>Current Period</u>										
Expense	3,176,952	957,043	-	5,135,176	-	9,269,172				
U/G Storage:										
408190	311,172					311,172	191,366	89,778	30,028	311,172
Dist:										
408170	2,865,781	957,043		5,135,176		8,958,000	2,865,781	957,043	5,135,176	8,958,000
	3,176,952	957,043	-	5,135,176	-	9,269,172	3,057,147	1,046,821	5,165,204	9,269,172

<u>Restating Adjustment</u>										
U/G Storage:										
408190	102,615	-	-	-	-	102,615	63,107	29,606	9,902	102,615
Dist:										
408170	516,388	-	-	(59,755)	-	456,633	516,388	-	(59,755)	456,633
	619,003	-	-	(59,755)	-	559,247	579,495	29,606	(49,853)	559,248

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC					ALLOCATION		
	Washington	Idaho	Montana	Oregon	Total	64.48% Washington	35.52% Idaho	Total
Actual Per Results								
P/T:								
408150	2,015,741	657,857	6,204,542	3,544,701	12,422,840	8,010,248	4,412,593	12,422,841
408180	1,945,588	813,422	1,139,416	12,018	3,910,444	2,521,454	1,388,990	3,910,444
P/T Total	3,961,329	1,471,279	7,343,957	3,556,719	16,333,284	10,531,702	5,801,583	16,333,285
Dist:								
408170	4,841,789	1,672,107	7,352	-	6,521,248	4,841,789	1,672,107	6,513,896
Actual Per Results	8,803,118	3,143,386	7,351,309	3,556,719	22,854,532	15,373,491	7,473,690	22,847,181

Current Period								
Expense	10,918,843	3,142,101	7,351,309	3,318,081	24,730,334			
P/T:								
408150	2,500,398	657,588	6,204,542	3,305,804	12,668,331	8,168,540	4,499,791	12,668,331
408180	2,413,119	813,089	1,139,416	12,277	4,377,901	2,822,870	1,555,030	4,377,901
P/T	4,913,516	1,470,677	7,343,957	3,318,081	17,046,232	10,991,410	6,054,821	17,046,231
Dist:								
408170	6,005,327	1,671,424	7,352	-	7,684,103	6,005,327	1,671,424	7,676,750
	10,918,843	3,142,101	7,351,309	3,318,081	24,730,334	16,996,737	7,726,245	24,722,981

Restating Adjustment								
P/T:								
408150	484,656	(269)	-	(238,897)	245,491	158,292	87,198	245,490
408180	467,531	(333)	-	259	467,457	301,416	166,040	467,456
P/T	952,187	(601)	-	(238,638)	712,948	459,708	253,238	712,946
Dist:								
408170	1,163,538	(683)	-	-	1,162,854	1,163,538	(683)	1,162,854
	2,115,725	(1,285)	-	(238,638)	1,875,802	1,623,246	252,555	1,875,800

Sum of Transaction Amount - 2023 Actual											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	657,857	6,204,542	3,544,701	2,015,741	12,422,840	-	-	-	-	12,422,840
408170	TAXES OTHER THAN INC-DIST PROP	1,672,107	7,352	-	4,841,789	6,521,248	957,043	5,194,932	2,349,392	8,501,368	15,022,616
408180	TAXES OTHER THAN INC-TRANS PRO	813,422	1,139,416	12,018	1,945,588	3,910,444	-	-	-	-	3,910,444
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	208,557	208,557	208,557
Grand Total		3,143,386	7,351,309	3,556,719	8,803,118	22,854,532	957,043	5,194,932	2,557,949	8,709,924	31,564,457
Sum of Transaction Amount - 2023 Less Previous Period True-Up Costs											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	657,588	6,204,542	3,305,804	2,500,398	12,668,331	-	-	-	-	12,668,331
408170	TAXES OTHER THAN INC-DIST PROP	1,671,424	7,352	-	6,005,327	7,684,103	957,043	5,135,176	2,865,781	8,958,000	16,642,103
408180	TAXES OTHER THAN INC-TRANS PRO	813,089	1,139,416	12,277	2,413,119	4,377,901	-	-	-	-	4,377,901
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	311,172	311,172	311,172
Grand Total		3,142,101	7,351,309	3,318,081	10,918,843	24,730,334	957,043	5,135,176	3,176,952	9,269,172	33,999,506
Difference (represents prior-period costs recorded in 2023)											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	269	-	238,897	(484,656)	(245,491)	-	-	-	-	(245,491)
408170	TAXES OTHER THAN INC-DIST PROP	683	-	-	(1,163,538)	(1,162,854)	-	59,755	(516,388)	(456,633)	(1,619,487)
408180	TAXES OTHER THAN INC-TRANS PRO	333	-	(259)	(467,531)	(467,457)	-	-	-	-	(467,457)
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	(102,615)	(102,615)	(102,615)
Grand Total		1,285	-	238,638	(2,115,725)	(1,875,802)	-	59,755	(619,003)	(559,247)	(2,435,050)
This is a summary. See file with detail from GL and pivot table.											

Sum of Transaction Amount

Row Labels	ED ID	OR	WA	ED Total	GD OR	WA	GD Total	Grand Total
408150	268.51	238,897.10	(484,656.37)	(245,490.76)				(245,490.76)
ID 2023 Hydro Property Tax (add'l new 2022 parcels)	201.70			201.70				201.70
ID 2023 Other Property Tax (add'l new 2022 parcels)	66.81			66.81				66.81
OR 2023 Property Tax (Rounding Clean-Up)		0.10		0.10				0.10
OR CS2 Generation Property Tax True Up - 2022		238,897.00		238,897.00				238,897.00
WA 2022 Hydro Property Tax (True-Up)			(349,020.52)	(349,020.52)				(349,020.52)
WA 2022 Other Property Tax (True-Up)			(46,536.07)	(46,536.07)				(46,536.07)
WA 2022 Thermal Property Tax (True-Up)			(88,841.59)	(88,841.59)				(88,841.59)
WA 2023 Property Tax (Adams County Refund)			(56.71)	(56.71)				(56.71)
WA 2023 Property Tax (True-Up)			(201.48)	(201.48)				(201.48)
408170	683.48		(1,163,537.91)	(1,162,854.43)	59,755.46	(516,388.14)	(456,632.68)	(1,619,487.11)
ID 2023 Distribution Property Tax (add'l new 2022 parcels)	683.48			683.48				683.48
OR 2023 Property Tax (Rounding Clean-Up)					0.46		0.46	0.46
OR Property Tax True-Up - 2022					59,755.00		59,755.00	59,755.00
WA 2022 Distribution Property Tax (True-Up)			(1,163,401.71)	(1,163,401.71)				(1,163,401.71)
WA 2022 Property Tax (True-Up)						(514,453.09)	(514,453.09)	(514,453.09)
WA 2023 Property Tax (Adams County Refund)			(136.20)	(136.20)				(136.20)
WA 2023 Property Tax (Klickitat County Refund)						(980.26)	(980.26)	(980.26)
WA 2023 Property Tax (True-Up)						(954.79)	(954.79)	(954.79)
408180	332.75	(258.99)	(467,530.70)	(467,456.94)				(467,456.94)
ID 2023 Transmission Property Tax (add'l new 2022 parcels)	332.75			332.75				332.75
OR 2023 Property Tax (Rounding Clean-Up)		0.01		0.01				0.01
OR Imnaha Line Property Tax True Up - 2022		(259.00)		(259.00)				(259.00)
WA 2022 Transmission Property Tax (True-Up)			(467,475.97)	(467,475.97)				(467,475.97)
WA 2023 Property Tax (Adams County Refund)			(54.73)	(54.73)				(54.73)
408190						(102,614.74)	(102,614.74)	(102,614.74)
WA 2022 Property Tax - Storage (True-Up)						(102,614.74)	(102,614.74)	(102,614.74)
Grand Total	1,284.74	238,638.11	(2,115,724.98)	(1,875,802.13)	59,755.46	(619,002.88)	(559,247.42)	(2,435,049.55)

These amounts were recorded in the current year but relate to prior years.

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjstment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	1,615
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>1,615</u>
26	OPERATING INCOME BEFORE FIT	(1,615)
	FEDERAL INCOME TAX	
27	Current Accrual	(339)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (1,276)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2023**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	5,229,574	4,648,018	581,556
Less:			
Accrual for Write-offs (2)	5,102,188 C-UE-2	4,466,337	635,851
(Less) Covid Deferral	<u>(2,344,990) C-UE-5</u>	<u>(2,344,990)</u>	<u>-</u>
Adjusted Write-off Accrual	2,757,198	2,121,347	635,851
Net Under (Over) Accrued	<u><u>2,472,376</u></u>	<u><u>2,526,671</u></u>	<u><u>(54,295)</u></u>
Allocation Note 2: Customers	100.000%	64.866%	35.134%
GAS			
Actual Net Write-offs (1)	2,189,149	1,971,205	217,944
Less:			
Accrual for Write-offs (2)	907,419 C-UE-2	943,963	156,929
(Less) Covid Deferral	<u>(587,998) C-UE-5</u>	<u>(587,998)</u>	<u>-</u>
Adjusted Write-off Accrual	319,421	355,965	156,929
Net Under (Over) Accrued	<u><u>1,869,728</u></u>	<u><u>1,615,240</u></u>	<u><u>61,015</u></u>
Allocation Note 2: Customers	100.000%	65.150%	34.850%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2023**

ALLOCATION OF WRITE-OFFS TO SERVICES:

	Sales to Ultimate Customers (3)		Percent	Allocated Net Write-offs (4)
	(a)		(b)	(c)
WASHINGTON TOTALS				
Electric	610,154,617	C-UE-3	70.220%	4,648,018
Gas	258,806,378	C-UE-3	29.780%	1,971,205
Total	868,960,996		100.000%	6,619,223
IDAHO TOTALS				
Electric	288,332,257	C-UE-3	72.740%	581,556
Gas	108,074,174	C-UE-3	27.260%	217,944
Total	396,406,432		100.000%	799,500
Total Company	1,265,367,427			7,418,723

(3) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(4) Allocated Net Write-offs from Account 144200.

	<u>Acct 144200</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA		7,830,467	C-UE-2
Reinstatements & Recoveries WA		(1,211,244)	C-UE-2
		6,619,223	
<u>Idaho</u>			
Write-Offs ID		1,105,006	C-UE-2
Reinstatements & Recoveries ID		(305,506)	C-UE-2
		799,500	
		7,418,723	

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AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023

	WRITE-OFFS				REINSTATEMENTS AND RECOVERIES				NET WRITEOFFS FOR CD AA						ACCRUAL UNCOLLECTIBLE EXPENSE					
	144200		144200		144200		144200		144990	Allocation					ED.ID	ED.WA	GD.ID	GD.OR	GD.WA	CD.AA
	ED	ED	GD	GD	ED	ED	GD	GD	CD	ED	ED	GD	GD	GD						
ID	WA	ID	WA	ID	WA	ID	WA	AA	ID	WA	ID	WA	OR							
202301	51,343	393,016	7,151	85,450	(29,079)	(91,978)	(4,325)	(19,807)	-	-	-	-	-	202301	43,342	160,560	15,539	10,076	14,244	-
202302	47,489	548,455	10,382	84,488	(16,103)	(75,817)	(3,266)	(18,014)	-	-	-	-	-	202302	1,323	57,935	7,197	7,815	4,144	-
202303	62,051	348,786	17,426	109,605	(24,236)	(77,124)	(5,253)	(31,089)	-	-	-	-	-	202303	79,364	592,881	16,213	85,821	125,722	-
202304	79,638	572,874	21,055	164,650	(17,740)	(74,959)	(3,345)	(17,886)	-	-	-	-	-	202304	30,744	229,671	6,280	33,246	48,702	-
202305	82,650	461,425	26,935	157,702	(24,163)	(81,154)	(5,490)	(23,373)	-	-	-	-	-	202305	21,312	159,208	4,354	23,046	33,760	-
202306	89,524	689,941	32,977	207,281	(23,870)	(66,513)	(5,392)	(18,232)	-	-	-	-	-	202306	38,029	284,089	7,769	41,123	60,242	-
202307	76,329	617,494	33,777	206,423	(19,469)	(85,310)	(6,501)	(24,279)	-	-	-	-	-	202307	49,269	368,059	10,065	53,278	78,048	-
202308	99,148	520,228	29,184	154,614	(15,322)	(90,473)	(5,300)	(26,388)	-	-	-	-	-	202308	36,530	272,896	7,462	39,503	57,868	-
202309	65,997	470,342	16,240	151,695	(13,525)	(73,467)	(4,608)	(17,746)	-	-	-	-	-	202309	44,079	329,288	9,004	47,665	69,826	-
202310	84,580	521,695	21,362	134,319	(19,958)	(80,701)	(6,500)	(22,896)	-	-	-	-	-	202310	20,825	155,571	4,254	22,519	32,989	-
202311	63,999	494,759	11,063	89,467	(20,084)	(86,026)	(5,550)	(23,657)	-	-	-	-	-	202311	144,601	1,080,226	29,539	156,366	229,064	-
202312	63,453	568,884	11,254	76,875	(22,103)	(67,786)	(4,325)	(16,567)	-	-	-	-	-	202312	96,464	720,622	19,706	104,312	152,810	163,701
	866,201	6,207,897	238,805	1,622,570	(245,652)	(951,309)	(59,855)	(259,935)	-	-	-	-	-	Annual Exp. (Direct)	605,882	4,411,006	137,381	624,770	907,419	163,701
														CD.AA	29,969	55,331	19,548	22,309	36,544	(163,701)
														Total Annual Exp.	635,851	4,466,337	156,929	647,079	943,963	0
															C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1	

1,105,006 ID total C-UE-1
 7,830,467 WA total ↓
 (305,506) ID total C-UE-1
 (1,211,244) WA total ↓

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Washington Electric Revenue

	440000	442200	442300	444000	448000	499%0	
	ED	ED	ED	ED	ED	ED	
	WA	WA	WA	WA	WA	WA	Total
202301	(35,011,328)	(23,770,923)	(7,220,710)	(414,062)	(141,392)	9,875,626	(56,682,790)
202302	(26,697,167)	(16,189,934)	(2,527,448)	(336,970)	(125,470)	(3,124,879)	(49,001,869)
202303	(31,268,782)	(23,592,791)	(5,294,242)	(514,817)	(121,594)	5,854,537	(54,937,689)
202304	(21,784,838)	(18,025,002)	(4,866,871)	(388,223)	(117,665)	183,236	(44,999,362)
202305	(20,071,697)	(20,712,985)	(5,285,773)	(465,376)	(100,334)	1,185,360	(45,450,805)
202306	(18,888,508)	(20,398,475)	(5,627,205)	(426,982)	(68,027)	(925,550)	(46,334,747)
202307	(22,156,060)	(21,865,952)	(5,920,048)	(428,062)	(114,081)	(3,997,170)	(54,481,373)
202308	(24,399,320)	(23,510,298)	(6,264,110)	(430,915)	(107,168)	589,786	(54,122,024)
202309	(20,036,291)	(21,657,494)	(6,262,386)	(431,372)	(110,319)	5,105,722	(43,392,139)
202310	(17,276,458)	(19,749,293)	(5,758,360)	(435,876)	(111,516)	(3,266,560)	(46,598,063)
202311	(23,121,215)	(20,524,736)	(5,565,362)	(443,204)	(113,234)	(5,268,125)	(55,035,876)
202312	(29,559,777)	(21,222,094)	(5,400,396)	(415,029)	(124,216)	(2,396,366)	(59,117,879)
	<u>(290,271,441)</u>	<u>(251,219,978)</u>	<u>(65,992,912)</u>	<u>(5,130,889)</u>	<u>(1,355,015)</u>	<u>3,815,617</u>	<u>(610,154,617)</u>

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Idaho Electric Revenue

	440000	442200	442300	444000	448000	499%0	440000	442200	448000	
	ED	ED	ED	ED	ED	ED	ED	ED	ED	
	ID	ID	ID	ID	ID	ID	MT	MT	MT	Total
202301	(15,746,495)	(8,684,914)	(5,427,361)	(230,962)	(23,253)	4,891,685	(2,886)	(8,677)	(5,932)	(25,238,795)
202302	(12,739,652)	(6,661,615)	(3,518,562)	(165,029)	(18,236)	(1,408,399)	(2,595)	(9,319)	(5,196)	(24,528,603)
202303	(13,953,182)	(8,583,738)	(4,319,502)	(292,872)	(24,086)	3,135,201	(1,925)	(8,578)	(4,310)	(24,052,992)
202304	(10,289,420)	(6,594,376)	(4,547,935)	(196,880)	(16,907)	(120,549)	(1,518)	(6,532)	(3,495)	(21,777,612)
202305	(9,105,661)	(7,295,482)	(4,487,223)	(269,434)	(12,257)	486,318	(715)	(3,609)	(1,558)	(20,689,621)
202306	(8,549,126)	(7,329,269)	(4,760,516)	(233,209)	(16,207)	(112,586)	(953)	(1,631)	(1,834)	(21,005,331)
202307	(10,057,393)	(7,756,927)	(4,597,921)	(233,319)	(16,860)	(1,410,451)	(328)	(1,278)	(252)	(24,074,729)
202308	(10,611,706)	(8,169,842)	(4,606,764)	(233,581)	(22,806)	604,161	(726)	(1,336)	(993)	(23,043,595)
202309	(9,957,699)	(8,115,456)	(4,566,625)	(247,736)	(12,245)	1,783,622	(643)	(1,712)	(1,093)	(21,119,586)
202310	(9,665,828)	(7,784,341)	(4,532,695)	(260,780)	(12,551)	(1,403,999)	(1,017)	(1,767)	(1,407)	(23,664,384)
202311	(12,806,524)	(8,191,393)	(4,731,044)	(260,418)	(17,754)	(2,934,656)	(1,902)	(2,903)	(3,478)	(28,950,071)
202312	(15,731,253)	(8,465,717)	(4,489,380)	(220,571)	(24,861)	(1,244,843)	(2,367)	(3,585)	(4,364)	(30,186,939)
	(139,213,940)	(93,633,069)	(54,585,529)	(2,844,790)	(218,022)	2,265,504	(17,574)	(50,927)	(33,911)	(288,332,257)

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**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Washington Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	WA	WA	WA	WA	WA	WA	WA	Total
202301	(27,920,330)	(14,640,741)	(332,955)	-	(77,783)	398,812	(526,632)	(43,099,628)
202302	(21,827,860)	(10,848,962)	(265,631)	-	(60,766)	(2,145,520)	(484,297)	(35,633,036)
202303	(23,698,898)	(12,754,379)	(297,107)	-	(56,535)	6,981,888	(469,827)	(30,294,857)
202304	(15,108,003)	(7,864,723)	(209,882)	-	(47,390)	3,576,110	(461,538)	(20,115,426)
202305	(9,349,449)	(4,872,587)	(164,642)	-	(21,034)	4,902,048	(444,654)	(9,950,319)
202306	(5,226,380)	(2,646,523)	(130,294)	-	(4,565)	619,512	(367,208)	(7,755,457)
202307	(4,690,316)	(2,315,050)	(153,029)	-	(7,671)	127,923	(331,740)	(7,369,883)
202308	(4,354,181)	(2,272,590)	(146,918)	-	(5,372)	(492,037)	(347,992)	(7,619,090)
202309	(4,775,239)	(2,398,445)	(155,672)	-	(6,216)	(1,299,570)	(436,696)	(9,071,839)
202310	(7,073,025)	(3,372,652)	(194,190)	-	(10,418)	(5,542,469)	(326,896)	(16,519,651)
202311	(16,580,125)	(8,298,571)	(246,307)	-	(23,365)	(6,714,620)	(391,853)	(32,254,841)
202312	(24,680,317)	(12,498,638)	(263,698)	-	(53,358)	(1,159,212)	(467,130)	(39,122,352)
	<u>(165,284,122)</u>	<u>(84,783,861)</u>	<u>(2,560,325)</u>	<u>-</u>	<u>(374,473)</u>	<u>(747,135)</u>	<u>(5,056,462)</u>	<u>(258,806,378)</u>

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**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Idaho Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	ID	ID	ID	ID	ID	ID	ID	Total
202301	(11,957,156)	(5,737,562)	(239,736)	-	(8,499)	(270,495)	(46,366)	(18,259,814)
202302	(9,896,181)	(4,026,142)	(201,534)	-	(6,257)	(1,167,273)	(48,548)	(15,345,935)
202303	(10,489,169)	(5,221,921)	(225,529)	-	(7,212)	2,999,451	(40,621)	(12,985,001)
202304	(6,839,566)	(3,081,653)	(142,224)	-	(4,519)	1,558,724	(43,718)	(8,552,955)
202305	(3,881,310)	(2,047,686)	(103,328)	-	(2,259)	2,164,225	(53,248)	(3,923,605)
202306	(2,027,410)	(1,219,119)	(61,800)	-	(1,121)	220,159	(75,309)	(3,164,600)
202307	(1,877,495)	(1,074,727)	(57,202)	-	(991)	41,270	(53,824)	(3,022,970)
202308	(1,693,998)	(1,050,978)	(50,605)	-	(758)	(215,133)	(53,937)	(3,065,409)
202309	(2,209,624)	(1,086,828)	(50,673)	-	(795)	(596,489)	(82,938)	(4,027,348)
202310	(3,388,335)	(1,451,950)	(68,737)	-	(1,461)	(2,755,649)	(45,708)	(7,711,840)
202311	(6,975,102)	(3,057,087)	(133,153)	-	(4,061)	(3,390,166)	(73,759)	(13,633,329)
202312	(9,814,384)	(4,300,249)	(186,725)	-	(6,510)	(7,807)	(65,695)	(14,381,369)
	(71,049,729)	(33,355,902)	(1,521,245)	-	(44,444)	(1,419,183)	(683,671)	(108,074,174)

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For Year Ending 2023	Column Labels				Grand Total
	ED ID	WA	GD ID	WA	
Purge					
1	(58,018)	(156,738)	(7,877)	(19,156)	(241,790)
2	(34,501)	(124,872)	(8,141)	(21,608)	(189,122)
3	(36,286)	(138,938)	(6,556)	(21,563)	(203,343)
4	(65,495)	(241,084)	(12,350)	(56,666)	(375,594)
5	(61,482)	(234,658)	(11,721)	(63,538)	(371,398)
6	(92,598)	(280,175)	(16,540)	(80,817)	(470,130)
7	(98,391)	(377,482)	(23,439)	(88,546)	(587,858)
8	(74,950)	(219,800)	(12,329)	(52,980)	(360,059)
9	(90,325)	(215,672)	(9,953)	(45,260)	(361,210)
10	(70,833)	(229,543)	(12,753)	(43,262)	(356,391)
11	(33,827)	(156,833)	(4,067)	(21,144)	(215,871)
12	(40,741)	(179,045)	(5,543)	(20,794)	(246,124)
Reinstatement/Recovery					
1	(29,079)	(91,978)	(4,325)	(19,807)	(145,189)
2	(16,103)	(75,817)	(3,266)	(18,014)	(113,201)
3	(24,236)	(77,124)	(5,253)	(31,089)	(137,703)
4	(17,740)	(74,959)	(3,345)	(17,886)	(113,930)
5	(24,163)	(81,154)	(5,490)	(23,373)	(134,180)
6	(23,870)	(66,513)	(5,392)	(18,232)	(114,007)
7	(19,469)	(85,310)	(6,501)	(24,279)	(135,559)
8	(15,322)	(90,473)	(5,300)	(26,388)	(137,485)
9	(13,525)	(73,467)	(4,608)	(17,746)	(109,344)
10	(19,958)	(80,701)	(6,500)	(22,896)	(130,055)
11	(20,084)	(86,026)	(5,550)	(23,657)	(135,316)
12	(22,103)	(67,786)	(4,325)	(16,567)	(110,781)
Write-off					
1	51,343	393,016	7,151	85,450	536,959
2	47,489	548,455	10,382	84,488	690,814
3	62,051	348,786	17,426	109,605	537,868
4	79,638	572,874	21,055	164,650	838,217
5	82,650	461,425	26,935	157,702	728,712
6	89,524	689,941	32,977	207,281	1,019,723
7	76,329	617,494	33,777	206,423	934,023
8	99,148	520,228	29,184	154,614	803,174
9	65,997	470,342	16,240	151,695	704,273
10	84,580	521,695	21,362	134,319	761,956
11	63,999	494,759	11,063	89,467	659,288
12	63,453	568,884	11,254	76,875	720,465
Grand Total	(136,898)	2,701,749	47,681	827,299	3,439,832

For Year Ending 2023		Column Labels
Row Labels	CD	AA
Purge		
1		265,993.34
2		208,995.61
3		228,521.90
4		422,975.91
5		419,135.16
6		537,113.00
7		665,756.80
8		408,952.83
9		399,537.02
10		392,178.55
11		244,212.57
12		267,887.98
Write-off		
1		-
2		-
3		-
4		-
5		-
6		-
7		-
8		-
9		-
10		-
11		-
12		-
Grand Total		4,461,260.67

Per 'Covid Deferral Summary - with Amortization' from Project Accounting (DJ489)

COVID-19 Deferred Bad Debt Expense							
Month	WA Electric	WA Gas	ID Electric	ID Gas	OR Gas	Total	Journal
Jun-20			587,660.00	489,150.00		1,076,810.00	NSJ016
Jul-20			(13,333.00)	57,787.00		44,454.00	DJ489
Aug-20			7,987.00	58,360.00		66,347.00	DJ489
Sep-20			684,382.00	463,883.00		1,148,265.00	DJ489
Oct-20	2,247,014.00	2,240,716.00	174,135.00	126,332.00	1,258,477.00	6,046,674.00	DJ489
Nov-20	2,784,884.00	(939,098.00)	420,402.00	(679,262.00)	(296,796.00)	1,290,130.00	DJ489
Dec-20	(1,347,915.00)	(308,317.00)	(521,728.00)	(133,641.00)	(265,823.00)	(2,577,424.00)	DJ489
2020 Total	3,683,983.00	993,301.00	1,339,505.00	382,609.00	695,858.00	7,095,256.00	
Jan-21	232,817.00	28,940.00	80,731.00	9,186.00	34,986.00	386,660.00	DJ489
Feb-21	229,685.42	28,861.44	87,461.57	14,220.26	37,122.96	397,351.65	DJ489
Mar-21	2,253,317.74	472,331.68	(168,192.53)	(23,406.06)	275,067.04	2,809,117.88	DJ489
Mar-21	1,203,855.95	324,591.77	(1,328,663.25)	(427,177.64)	227,393.22	0.05	NSJ012 (2020 adj)
Apr-21	71,772.00	(17,604.00)	-	-	7,649.00	61,817.00	DJ489
May-21	31,224.00	(2,213.00)	-	-	(6,993.00)	22,018.00	DJ489
May-21	(23,124.52)	(6,234.99)	(10,841.79)	44,568.43	(4,367.92)	(0.79)	DJ489 (2020 adj)
Jun-21	1,557,443.00	332,785.00	-	-	176,922.00	2,067,150.00	DJ489
Jul-21	637,160.00	149,237.00	-	-	57,858.00	844,255.00	DJ489
Aug-21	(53,986.00)	8,843.00	-	-	(42,968.00)	(88,111.00)	DJ489
Sep-21	350,900.00	88,895.00	-	-	32,919.00	472,714.00	DJ489
Oct-21	(956,020.00)	(188,935.00)	-	-	(77,238)	(1,222,193)	DJ489
Nov-21	(149,324.10)	(6,232.80)	-	-	95,046.91	(60,509.99)	DJ489
Dec-21	(594,152.13)	(107,203.88)	-	-	(73,350.66)	(774,706.67)	DJ489
2021 Total	4,791,568.36	1,106,061.23	(1,339,505.00)	(382,609.00)	740,046.56	4,915,562.14	
Jan-22	(20,357.35)	7,431.94	-	-	12,925.41	0	DJ489
Feb-22	(5,098.44)	4,025.17	-	-	1,073.27	0	DJ489
Mar-22	1,157,016.49	178,159.55	-	-	190,753.94	1,525,930	DJ489
Apr-22	(9,850.37)	9,193.17	-	-	657.20	0	DJ489
May-22	33,453.15	(8,931.63)	-	-	(24,521.52)	0	DJ489
Jun-22	(865,387.97)	(139,758.15)	-	-	(148,748.21)	(1,153,894)	DJ489
Jul-22	22,301.09	(14,631.73)	-	-	(7,669.36)	0	DJ489
Aug-22	37,370.79	(2,061.26)	-	-	(35,309.53)	0	DJ489
Sep-22	(349,694.06)	(56,782.05)	-	-	(59,444.99)	(465,921)	DJ489
Oct-22	(403,325.31)	(56,880.57)	-	-	(24,498.25)	(484,704)	DJ489
Nov-22	(749,616)	(107,378)	-	-	(105,076)	(962,070)	DJ489
Dec-22	(1,495,873.75)	(221,950.46)	-	-	(224,311.02)	(1,942,135)	DJ489
2022 Total	(2,649,061.39)	(409,564.34)	-	-	(424,169.27)	(3,482,795.00)	
Jan-23	-	-	-	-	-	-	DJ489
Feb-23	-	-	-	-	-	-	DJ489
Mar-23	492,784.20	109,522.25	-	-	-	602,306	DJ489
Apr-23	(2,157.17)	23,576.02	-	-	-	21,419	DJ489
May-23	68,615.92	5,650.46	-	-	-	74,266	DJ489
Jun-23	44,428.52	17,225.60	-	-	-	61,654	DJ489
Jul-23	67,737.96	13,536.22	-	-	-	81,274	DJ489
Aug-23	77,519.21	19,822.45	-	-	-	97,342	DJ489
Sep-23	139,304.09	37,736.51	-	-	-	177,041	DJ489
Oct-23	(21,467.23)	11,094.24	-	-	-	(10,373)	DJ489
Nov-23	963,555.55	219,543.86	-	-	-	1,183,099	DJ489
Dec-23	514,668.50	130,290.14	-	-	-	644,959	DJ489
2023 Total	2,344,989.55	587,997.75	-	-	-	2,932,987.30	
Grand Total	8,171,479.51	2,277,795.64	(0.00)	(0.00)	1,011,735.28	11,461,010.43	
2020 Adjusted	4,864,714.43	1,311,657.78	(0.04)	(0.21)	918,883.30	7,095,255.26	
2021 Adjusted	3,610,836.93	787,704.45	0.04	0.21	517,021.26	4,915,562.88	

Bad Debt Expense that was deferred

WA E WA G ID E ID G OR G
 2,344,990 587,998 - - -

	Electric	Gas
Bad Debt Deferred	2,344,990	587,998
(Less) Forgiveness Program Costs-Fees recorded to 186200 (C-UE-6)	-	-
	<u>2,344,990</u> C-UE-2	<u>587,998</u> C-UE-2

Per 'Covid Deferral Summary - with Amortization' from Project Accounting (DJ489)

Month	WA Electric						WA Gas						COVID-19 Deferred Bad Debt Expense		
	Direct		External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	Direct		External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	ID Electric	ID Gas	
	Bad debt (186347/407447)	Forgiveness (186349/407447)					Bad debt (186347/407447)	Forgiveness (186349/407447)					Bad debt (182347/407447)	Bad debt (182347/407447)	Bad debt (182347/407447)
Jun-20												587,660.00	489,150.00		
Jul-20												(13,333.00)	57,787.00		
Aug-20												7,987.00	58,360.00		
Sep-20												684,382.00	463,883.00		
Oct-20	2,247,014.00					2,247,014.00	2,240,716.00				2,240,716.00	174,135.00	126,332.00	1,258,477.00	
Nov-20	2,784,884.00					2,784,884.00	(939,098.00)				(939,098.00)	420,402.00	(679,262.00)	(296,796.00)	
Dec-20	(1,347,915.00)					(1,347,915.00)	(308,317.00)				(308,317.00)	(521,728.00)	(133,641.00)	(265,823.00)	
2020 Total	3,683,983.00	-	-	-	-	3,683,983.00	993,301.00	-	-	-	993,301.00	1,339,505.00	382,609.00	695,858.00	
Jan-21	232,817.00					232,817.00	28,940.00				28,940.00	80,731.00	9,186.00	34,986.00	
Feb-21	229,685.42					229,685.42	28,861.44				28,861.44	87,461.57	14,220.26	37,122.96	
Mar-21	496,094.16	1,757,223.58			1,757,223.58	2,253,317.74	(678,599.74)	1,150,931.42		1,150,931.42	472,331.68	(168,192.53)	(23,406.06)	59,858.60	
Mar-21	1,203,855.95					1,203,855.95	324,591.77				324,591.77	(1,328,663.25)	(427,177.64)	227,393.22	
Apr-21	(695,563.66)	767,335.66	915.12		768,250.78	72,687.12	611,369.73	(628,973.73)	270.56		(628,703.17)	(17,333.44)		(268,182.87)	
May-21	(330,639.16)	361,863.16	134,756.83		496,619.99	165,980.83	(89,610.52)	87,397.52	39,841.03		127,238.55	37,628.03		(157,128.75)	
May-21	(23,124.52)					(23,124.52)	(6,234.99)				(6,234.99)	(10,841.79)	44,568.43	(4,367.92)	
Jun-21	(567,691.78)	2,125,134.78	78,532.97		2,203,667.75	1,635,975.97	(165,085.77)	497,870.77	23,218.37		521,089.14	356,003.37		135,110.86	
Jul-21	480,411.69	156,748.31	48,165.41		204,913.72	685,325.41	111,890.02	37,346.98	14,240.17		51,587.15	163,477.17		18,501.73	
Aug-21	(92,126.69)	38,140.69	(133,939.04)	145,313.38	49,515.03	(42,611.66)	3,522.14	5,320.86	(50,501.42)	32,157.91	(13,022.65)	(9,500.51)		(209,721.78)	
Sep-21	350,900.00		4,563	15,388	19,952	370,852	88,895		636.62	2,146.77	2,783.39	91,678.39		32,143.42	
Oct-21	(956,020.00)					(956,020.00)	(188,935.00)				(188,935.00)			(77,238.00)	
Nov-21	(149,324.10)					(149,324.10)	(6,232.80)				(6,232.80)			95,046.91	
Dec-21	(594,152.13)		(1,366.11)	(3,732.60)	(5,098.71)	(599,250.84)	(107,203.88)		1,366.11	363.47	1,729.58	(105,474.30)		(73,350.66)	
2021 Total	(414,877.82)	5,206,446.18	131,628.56	156,969.18	5,495,043.92	5,080,166.09	(43,832.59)	1,149,893.82	29,071.44	34,668.15	1,213,633.41	1,169,800.81	(1,339,505.00)	(382,609.00)	(149,826.27)
Jan-22	(20,357.35)					(20,357.35)	7,431.94				7,431.94			12,925.41	
Feb-22	(5,098.44)					(5,098.44)	4,025.17				4,025.17			1,073.27	
Mar-22	1,157,016.49					1,157,016.49	178,159.55				178,159.55			190,753.94	
Apr-22	(9,850.37)					(9,850.37)	9,193.17				9,193.17			657.20	
May-22	33,453.15					33,453.15	(8,931.63)				(8,931.63)			(24,521.52)	
Jun-22	(865,387.97)					(865,387.97)	(139,758.15)				(139,758.15)			(148,748.21)	
Jul-22	22,301.09					22,301.09	(14,631.73)				(14,631.73)			(7,669.36)	
Aug-22	37,370.79					37,370.79	(2,061.26)				(2,061.26)			(35,309.53)	
Sep-22	(349,694.06)					(349,694.06)	(56,782.05)				(56,782.05)			(59,444.99)	
Oct-22	(403,325.31)					(403,325.31)	(56,880.57)				(56,880.57)			(24,498.25)	
Nov-22	(749,615.66)					(749,615.66)	(107,378.32)				(107,378.32)			(105,076.25)	
Dec-22	(1,495,873.75)					(1,495,873.75)	(221,950.46)				(221,950.46)			(224,311.02)	
2022 Total	(2,649,061.39)	-	-	-	-	(2,649,061.39)	(409,564.34)	-	-	-	(409,564.34)	-	-	(424,169.27)	
Jan-23															
Feb-23															
Mar-23	492,784.20					492,784.20	109,522.25				109,522.25				
Apr-23	(2,157.17)					(2,157.17)	23,576.02				23,576.02				
May-23	68,615.92					68,615.92	5,650.46				5,650.46				
Jun-23	44,428.52					44,428.52	17,225.60				17,225.60				
Jul-23	67,737.96					67,737.96	13,536.22				13,536.22				
Aug-23	77,519.21					77,519.21	19,822.45				19,822.45				
Sep-23	139,304.09					139,304.09	37,736.51				37,736.51				
Oct-23	(21,467.23)					(21,467.23)	11,094.24				11,094.24				
Nov-23	963,555.55					963,555.55	219,543.86				219,543.86				
Dec-23	514,668.50					514,668.50	130,290.14				130,290.14				
2023 Total	2,344,989.55	-	-	-	-	2,344,989.55	587,997.75	-	-	-	587,997.75	-	-	-	
Grand Total	2,965,033.33	5,206,446.18	131,628.56	156,969.18	5,495,043.92	8,460,077.25	1,127,901.82	1,149,893.82	29,071.44	34,668.15	1,213,633.41	2,341,535.23	(0.00)	(0.00)	121,862.46
2020 Adjusted	4,864,714.43	-	-	-	-	4,864,714.43	1,311,657.78	-	-	-	1,311,657.78	(0.04)	(0.21)	918,883.30	
2021 Adjusted	(1,595,609.25)	5,206,446.18	131,628.56	156,969.18	5,495,043.92	3,899,434.66	(362,189.37)	1,149,893.82	29,071.44	34,668.15	1,213,633.41	851,444.03	0.04	0.21	(372,851.57)
												(0.00)	(0.00)	-	

WA Electric Admin Costs: _____
 - No admin costs 2023
 - C-UE-5

WA Gas Admin Costs: _____
 - No admin costs 2023
 - C-UE-5

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	148
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>148</u>
25	Total Gas Expense	<u>148</u>
26	OPERATING INCOME BEFORE FIT	(148)
	FEDERAL INCOME TAX	
27	Current Accrual	(31)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (117)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Avista Utilities
Calculation of Regulatory Expense Adjustment - Gas
Twelve Months Ended December 31, 2023

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	1,035,092	1,035,092	
IPUC	214,215		214,215
TOTAL REVISED EXP	<u>1,249,307</u>	<u>1,035,092</u>	<u>214,215</u>
Less Accrual: (2)			
WUTC	887,457	887,457	
IPUC	179,872		179,872
TOTAL ACCRUAL	<u>1,067,329</u>	<u>887,457</u>	<u>179,872</u>
Adjustment	<u><u>181,977</u></u>	<u><u>147,635</u></u>	<u><u>34,343</u></u>

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2023

	WUTC FEES		
	Total	Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(480) Residential	236,333,851	165,284,122	71,049,729
(481) Commercial / Industrial	122,221,334	87,344,186	34,877,148
(484) Interdepartmental	418,917	374,473	44,444
(499) Unbilled	2,166,318	747,135	1,419,183
Total Sales to Ultimate Consumers	361,140,420	253,749,916	107,390,504
Other Operating Revenues:			
(488) Misc Service Revenues	9,179	3,225	5,954
(489) Revenue From Gas Transport	5,740,133	5,056,462	683,671
(493) Rent From Gas Property	1,000	1,000	0
Total Other Operating Revenues	5,750,312	5,060,687	689,625
Total Gas Subject to Fees	366,890,732	258,810,603	108,080,128
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.004000	0.001982
REGULATORY FEES	1,249,307	1,035,092	214,215

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

- (1) Figures from Results report G-OPS-12A
- (2) Rate from 2023 Commission Fees letters/orders:
Per WA Senate Bill 5634 (passed 3/7/22); and per ID invoice dated 4/18/23.

Prep by: _____

Company:001 | Ava Jet:<All> | Expenditure Type:928 Regulatory Fees | Ferc Acct:928000

			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Sum
ED	02805036	WA	198,092	198,092	198,092	198,075	198,075	198,075	198,075	198,075	198,075	198,075	198,075	198,075	2,376,954
	03805013	ID	53,025	53,025	53,025	53,025	45,741	45,741	45,741	45,741	45,741	45,741	45,741	45,741	578,031
	09800545	AN	270,777	270,777	270,777	270,777	270,777	322,057	322,057	420,535	420,535	310,460	310,460	310,460	3,770,449
GD	02805035	WA	73,967	73,967	73,967	73,951	73,951	73,951	73,951	73,951	73,951	73,951	73,951	73,951	887,457
	03805014	ID	16,492	16,492	16,492	16,492	14,238	14,238	14,238	14,238	14,238	14,238	14,238	14,238	179,872
	06805000	OR	83,816	83,816	80,257	80,257	80,257	80,257	80,257	80,257	30,590	74,738	74,738	74,738	903,979

8,696,742

Company:001 Statind:DL Journal Name:<All>

				202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Sum	
242300	ED	AN	C	(229,167)	(229,167)	(229,167)	(229,167)	(229,167)	(229,167)	(229,167)	(327,645)	(327,645)	(243,358)	(243,358)	(243,358)	-2,989,533	
			D									2,946,958					2,946,958
242310	ED	AN	C	(41,610)	(41,610)	(41,610)	(41,610)	(41,610)	(92,890)	(92,890)	(92,890)	(92,890)	(67,102)	(67,102)	(67,102)	-780,916	
			D								704,440						704,440
242400	CD	ID	C	(69,517)	(69,517)	(69,517)	(69,517)	(59,980)	(59,980)	(59,980)	(59,980)	(59,980)	(59,980)	(348,995)	(59,980)	-1,046,919	
			D					378,952							667,967		1,046,919
	WA	C	(272,058)	(272,058)	(272,058)	(272,026)	(272,026)	(272,026)	(272,026)	(272,107)	(272,026)	(272,026)	(272,026)	(272,026)	(272,026)	-3,264,491	
		D				3,264,411										3,264,491	
	GD	OR	C	(83,816)	(83,816)	(80,257)	(80,257)	(80,257)	(80,257)	(80,257)	(80,257)	(80,257)	(30,590)	(74,738)	(74,738)	(74,738)	-903,979
			D			765,001								138,978			

(3,770,449)
3,770,449

	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Sum
ID 480000	11,957,156	9,896,181	10,489,169	6,839,566	3,881,310	2,027,410	1,877,495	1,693,998	2,209,624	3,388,335	6,975,102	9,814,384	71,049,729
ID 481200	5,737,562	4,026,142	5,221,921	3,081,653	2,047,686	1,219,119	1,074,727	1,050,978	1,086,828	1,451,950	3,057,087	4,300,249	33,355,902
ID 481300	239,736	201,534	225,529	142,224	103,328	61,800	57,202	50,605	50,673	68,737	133,153	186,725	1,521,245
ID 484000	8,499	6,257	7,212	4,519	2,259	1,121	991	758	795	1,461	4,061	6,510	44,444
ID 488000	408	236	564	648	648	396	596	556	724	534	232	412	5,954
ID 489300	46,366	48,548	40,621	43,718	53,248	75,309	53,824	53,937	82,938	45,708	73,759	65,695	683,671
ID 499000	187,051	964,419	(2,378,189)	(991,236)	(1,542,355)	(203,112)	(16,999)	102,084	425,862	1,895,832	2,584,406	70,464	1,098,227
ID 499200	79,564	210,563	(624,404)	(582,461)	(632,204)	3,697	(29,769)	95,990	195,811	832,516	813,848	(35,600)	327,551
ID 499900	3,880	(7,709)	3,142	14,973	10,334	(20,744)	5,498	17,059	(25,184)	27,301	(8,088)	(27,057)	-6,595
ID Total	18,260,222	15,346,171	12,985,565	8,553,603	3,924,253	3,164,996	3,023,566	3,065,965	4,028,072	7,712,374	13,633,561	14,381,781	108,080,128
OR 480000	14,492,231	11,711,390	14,418,438	9,915,992	6,284,721	3,102,733	2,697,983	2,431,072	2,648,948	3,694,959	6,831,738	9,408,187	87,638,392
OR 481200	7,647,359	6,367,522	7,620,027	5,452,349	3,468,110	1,799,237	1,543,737	1,379,191	1,496,891	1,949,440	3,432,796	4,704,497	46,861,156
OR 481250	280,891	505,718	477,594	488,678	444,603	351,680	324,353	287,850	(1,439,414)	137,643	176,712	176,343	2,212,653
OR 481300	33,955	28,964	45,755	31,870	26,515	53,315	38,727	44,708	53,408	41,296	60,156	28,055	486,723
OR 481400	525,869	566,343	581,292	630,375	591,871	531,645	484,182	442,660	2,192,165	679,836	657,760	423,657	8,307,656
OR 484000	4,885	4,070	4,036	3,024	1,328	447	308	261	267	438	896	2,450	22,409
OR 488000	2,565	1,825	5,660	6,035	7,228	6,485	5,245	5,835	5,300	6,270	3,120	2,500	58,068
OR 489300	231,652	238,687	216,838	231,753	216,391	200,524	185,678	168,257	184,560	177,164	222,336	232,681	2,506,520
OR 493000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	1,000	1,000	11,000
OR 499000	330,848	519,223	(1,293,223)	(2,289,837)	(1,899,218)	(670,730)	(244,448)	209,274	420,871	1,727,058	2,889,311	581,094	280,223
OR 499200	242,917	412,259	(813,315)	(1,176,839)	(1,126,287)	(223,352)	(137,579)	126,784	263,407	958,365	1,378,399	234,636	139,395
OR 499250	48,699	159,518	(110,090)	(32,516)	(90,930)	(1,175)	(24,877)	27,863	(575,207)	630,929	43,631	(7,482)	68,363
OR 499400	96,573	79,624	(107,446)	(29,559)	(115,418)	7,602	(38,113)	44,024	710,655	(245,016)	(18,590)	(174,107)	210,229
OR 499900	(6,296)	(6,981)	13,874	(8,409)	(7,531)	(6,982)	(7,619)	8,859	(4,999)	22,723	(1,452)	(2,022)	-6,835
OR Total	23,933,149	20,589,162	21,060,441	13,223,915	7,802,383	5,152,429	4,828,577	5,177,638	5,957,852	9,781,105	15,677,813	15,611,488	148,795,952
WA 480000	27,920,330	21,827,860	23,698,898	15,108,003	9,349,449	5,226,380	4,690,316	4,354,181	4,775,239	7,073,025	16,580,125	24,680,317	165,284,122
WA 481200	14,303,773	10,685,153	12,502,755	7,688,309	4,732,093	2,536,518	2,220,780	2,176,011	2,295,504	3,287,760	8,103,642	12,304,118	82,836,415
WA 481250	336,968	163,809	251,624	176,414	140,494	110,005	94,270	96,579	102,941	84,893	194,929	194,520	1,947,446
WA 481300	332,955	265,631	297,107	209,882	164,642	130,294	153,029	146,918	155,672	194,190	246,307	263,698	2,560,325
WA 484000	77,783	60,766	56,535	47,390	21,034	4,565	7,671	5,372	6,216	10,418	23,365	53,358	374,473
WA 488000	255	315	420	300	360	210	240	270	285	225	180	165	3,225
WA 489300	502,583	477,261	462,108	443,403	412,469	362,507	326,526	324,936	425,110	311,126	356,843	448,916	4,853,789
WA 489310	24,049	7,036	7,719	18,134	32,186	4,701	5,214	23,056	11,586	15,769	35,010	18,214	202,673
WA 493000	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
WA 499000	(511,613)	1,586,009	(4,979,878)	(2,325,026)	(3,303,111)	(506,660)	(67,260)	287,037	876,287	3,685,322	4,723,478	816,334	280,919
WA 499200	127,735	568,591	(1,991,622)	(1,196,635)	(1,536,642)	(76,978)	(56,777)	176,167	422,110	1,809,961	1,931,675	350,238	527,823
WA 499900	(14,934)	(9,080)	(10,388)	(54,449)	(62,295)	(35,874)	(3,886)	28,833	1,173	47,186	59,467	(7,360)	-61,607
WA Total	43,099,883	35,633,351	30,295,277	20,115,726	9,950,679	7,755,667	7,370,123	7,619,360	9,072,124	16,520,876	32,255,021	39,122,517	258,810,603

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages
	Adjstment Number	2.05
	Workpaper Reference	G-ID
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(24)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(24)</u>
25	Total Gas Expense	<u>(24)</u>
26	OPERATING INCOME BEFORE FIT	24
	FEDERAL INCOME TAX	
27	Current Accrual	5
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 19</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	<u>-</u>
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**Avista Utilities
Natural Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2023**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	93,816	65,425	28,392
Total	<u>93,816</u>	<u>65,425</u>	<u>28,392</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>52,827</u>	<u>41,892</u>	<u>10,934</u>
Increase (Decrease) in Expense	(40,990)	(23,533)	(17,457)
Allocation Note 4: Jurisdictional Four Factor	100.000%	69.737%	30.263%

Prep by: _____

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2023**

Six Year Average of Actual Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2018	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2019	97,945	57,368	155,314	41,667	286	41,953
FY DEC 31,2020	112,977	17,209	130,185	2,882	780	3,662
FY DEC 31,2021	195,430	30,205	225,636	88,300	20,529	108,829
FY DEC 31,2022	65,390	36,209	101,599	44,269	3,759	48,028
FY DEC 31,2023	756,871	88,951	845,822	64,916	28,901	93,816
6 yr Avg	226,364	50,658	277,023	41,892	10,934	52,827

Payments from Account 228210 by Service and State

Prep by: _____

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	ED MT	GD ID	GD WA	GD OR	
202301	(286,801)	(52,666)		14,035	97,766		25,438	27,228		(175,000)
202302	69,014	(2,827)	(10,960)	119	332,329		2,827		10,960	401,461
202303	(4,174)	(2,244)	(1,562)	4,174				2,244	1,562	-
202304	(56,158)	(200)	(1,769)	30,906	223,791		200		1,769	198,539
202305	(17,091)	(522)		8,575	8,517		335	187		0
202306	(26,410)	(300)		22,608	3,802		100	200		(0)
202307		(6,391)	(5,938)					6,391	5,938	-
202308	(85,327)	(14,622)		2,830	25,497			14,622		(57,000)
202309	(10,525)	(4,825)		1,200	9,325			4,825		-
202310	(6,539)	(520)		3,909	2,630			520		-
202311	(49,616)	(2,300)	(1,360)	595	49,021			2,300	1,360	(0)
202312	(47,193)	(6,399)	(32)		4,193			6,399	32	(43,000)
	(520,822)	(93,816)	(21,621)	88,951	756,871	-	28,901	64,916	21,621	325,000

Source: General Ledger

Prep by: _____

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction		OR GD	Grand Total
			AN ED	Service GD		
L52 - Claims Accrual	202301	208-DC PAY	286,801	52,666		339,468
	202302	208-DC PAY	(69,014)	2,827	10,960	(55,226)
	202303	208-DC PAY	4,174	2,244	1,562	7,979
	202304	208-DC PAY	56,158	200	1,769	58,127
	202305	208-DC PAY	17,091	522		17,613
	202306	208-DC PAY	26,410	300		26,710
	202307	208-DC PAY		6,391	5,938	12,329
	202308	208-DC PAY	85,327	14,622		99,949
	202309	208-DC PAY	10,525	4,825		15,351
	202310	208-DC PAY	6,539	520		7,059
	202311	208-DC PAY	49,616	2,300	1,360	53,276
	202312	208-DC PAY	47,193	6,399	32	53,624
L52 - Claims Accrual Total			<u>520,822</u>	<u>93,816</u>	<u>21,621</u>	<u>636,259</u>

Prep by: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjstment Number	2.06
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES
Gas FIT Adjustment
For the Twelve Months Ended December 31, 2023

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Taxable NOI per Results (Per G-FIT-12A)	35,685,265	33,968,254	1,717,011
Schedule M Reallocations and Adjustments			
No Schedule M adjustments			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	35,685,265	33,968,254	1,717,011
FIT Accrual per Results (Per G-FIT-12A)	7,493,905	7,133,333	360,572
Adjusted FIT Accrual	7,493,906	7,133,333	360,572
Current FIT Adjustment	1	0	0

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Deferred FIT Adjustment			
Decoupling			
Adjust Orig DFIT	0	0	0
Total Deferred FIT Adjustment	0	0	0
Net FIT/DFIT Adj	1	0	0

Effective Tax Rate Test			
Net Operating Income Before FIT	44,573,132	32,119,182	12,453,950
Less: Idaho ITC Deferral & Amortization	(4,720)	0	(4,720)
Less: Interest Charges	21,563,956	15,461,996	6,101,960
	23,013,896	16,657,186	6,356,710
Current FIT per ROO	7,493,905	7,133,333	360,572
Deferred FIT per ROO	(4,419,927)	(4,884,523)	464,596
Investment Tax Credit Amortization	0	0	0
Adjustment to FIT	1	0	0
Adjusted FIT Expense	3,073,979	2,248,810	825,168
Effective Tax Rate	13.36%	13.50%	12.98%
Adj for tax effect on Perm Differences (Includes: AFUDC Equity,		(30,289) 13.68%	(13,127) 13.19%

2023	Total FT	Old FT	AFUDC	EDIT (RSGM)	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(6,202,495)	742,165	(742,036)	(6,202,624)	(244,989)	(6,447,484)	100.000%			66.943%	33.057%				(4,316,139)	(2,131,345)	-	-	-
2 GAS	(1,034,850)	5,577	(24,095)	(1,016,332)	(47,035)	(1,081,885)		100.000%				71.75%	28.25%		-	-	(776,209)	(305,676)	-
3 GAS-Oregon	(510,497)	-	(11,277)	(499,220)	(28,430)	(538,927)			100.000%					100.000%	-	-	-	-	(538,927)
4 Utility - CD AA	(3,537,235)	47,188	(89,241)	(3,495,182)	-	(3,537,235)	70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	(1,660,204)	(819,822)	(525,533)	(206,958)	(324,718)
5 Utility - CD AN	-	-	-	-	-	-	77.144%	22.856%	0.000%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
6 Rathdrum Turbine	(358,573)	-	130	(358,703)	-	(358,573)	100.000%			66.943%	33.057%				(240,040)	(118,533)	-	-	-
7	(11,643,650)	794,930	(866,519)	(11,572,061)	(320,454)	(11,964,104)									(6,216,383)	(3,069,701)	(1,301,742)	(512,634)	(863,646)
8 IDD #5 & Meters (I (not included above))																			
9 Electric	(3,599,280)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(2,409,466)	(1,189,814)	-	-	-
10 GAS	(2,596,105)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(1,862,601)	(733,504)	-
11 GAS-Oregon	(1,313,142)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(1,313,142)
12 Utility - CD AA							70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
13 Utility - CD AN							77.144%	22.856%	0.000%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
14 Total	(7,508,527)														(2,409,466)	(1,189,814)	(1,862,601)	(733,504)	(1,313,142)
EDIT (RSGM)																			
15 Electric	(6,202,624)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(4,152,223)	(2,050,402)	-	-	-
16 GAS	(1,016,332)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(729,177)	(287,154)	-
17 GAS-Oregon	(499,220)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(499,220)
18 Utility - CD AA	(3,495,182)						70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	(1,640,466)	(810,076)	(519,285)	(204,497)	(320,858)
19 Utility - CD AN	-						77.144%	22.856%	0.000%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
20 Rathdrum Turbine	(358,703)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(240,127)	(118,576)	-	-	-
Total	(11,572,061)														(6,032,816)	(2,979,054)	(1,248,462)	(491,652)	(820,078)
Old FT																			
21 Electric	742,165						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	496,828	245,337	-	-	-
22 GAS	5,577						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	4,001	1,576	-
23 GAS-Oregon	-						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	-
24 Utility - CD AA	47,188						70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	22,148	10,937	7,011	2,761	4,332
25 Total	794,930														518,975	256,274	11,012	4,337	4,332
FAS 106 FT (Pension)																			
26 Electric	(244,989)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(164,003)	(80,986)	-	-	-
27 GAS	(47,035)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(33,746)	(13,289)	-
28 GAS-Oregon	(28,430)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(28,430)
29 Total	(320,454)														(164,003)	(80,986)	(33,746)	(13,289)	(28,430)
AFUDC																			
30 Electric	(741,906)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(496,654)	(245,252)	-	-	-
31 GAS	(24,095)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(17,287)	(6,808)	-
32 GAS-Oregon	(11,277)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(11,277)
33 Utility - CD AA	(89,241)						70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	(41,885)	(20,683)	(13,259)	(5,221)	(8,192)
34 Total	(866,519)														(538,539)	(265,935)	(30,546)	(12,029)	(19,469)

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjstment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(9)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(9)</u>
25	Total Gas Expense	<u>(9)</u>
26	OPERATING INCOME BEFORE FIT	9
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 7</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2023

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	OSC-2 \$ 62,260	\$43,652	\$12,893	\$5,715
Per utility 4 factor note 7 *	100.000%	70.112%	20.708%	9.180%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.703%	69.737%	
Allocation to WA by service	<u>\$38,981</u>	<u>\$29,990</u>	<u>\$8,991</u>	
Adjustment to remove portion of office space for Non-Utility		-29,990	-8,991	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: _____

Date: 4/25/2024

Mgr. Review: _____

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

Total hours charged **OSC-3** 21,142

(Excluding Executive Officers)

Hours charged 19,394

FTEs 9.32 a

Standard office space 99 b square feet
\$40.70 c Office Space Cost / per sq ft.
\$5,334 d Annual Cost/Workstation

\$ 87,189 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** 1,748

FTEs 0.84 a

Average Executive Square footage 203 b square feet
\$40.70 c Office Space Cost / per sq ft.
\$7,697 d Annual Cost/Workstation

\$ 13,405 a*b*c+ a*d

\$ 100,594 **All Employees**

Less: Amount Recorded in GL
CBR Adjustment

\$ (38,334)

\$ 62,260

OSC-1

Notes:

(c) Office space rate is \$40.70, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,334 per workstation for non-officers.

Prep by: _____

Date: 4/25/2024

Mgr. Review: _____

12ME 12.31.2023

	Officers (EO1 Org)	Non-Officers	Total
Subs	761	6,690	7,451
Non-utility	987	12,704	13,691
Total	1,748	19,394	21,142

Hours spent by employees on non-utility/subs activities.

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjstment Number	2.08
	Workpaper Reference	G-RET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(7)
16	Total Distribution	<u>(7)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(7)</u>
26	OPERATING INCOME BEFORE FIT	7
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 6</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2023

* Actual Payments:	Electric	Gas
January/23	RET-4 2,626,964	RET-4 1,670,197
February/23	RET-4 1,811,522	RET-4 1,285,049
March/23	RET-4 2,396,687	RET-4 1,430,755
April/23	RET-4 1,828,819	RET-4 906,603
May/23	RET-4 1,855,904	RET-4 567,384
June/23	RET-4 1,798,228	RET-4 319,727
July/23	RET-4 1,931,845	RET-4 274,233
August/23	RET-4 2,094,655	RET-4 259,875
September/23	RET-4 1,905,194	RET-4 671,534
October/23	RET-4 1,852,877	RET-4 419,324
November/23	RET-4 1,313,025	RET-4 981,022
December/23	RET-4 2,329,789	RET-4 1,724,459
	<hr/>	<hr/>
Total Actual Payments	23,745,509	10,510,163
Add Back: Credits for Solar REC's Paid to Customers	RET-4 664,254	0
Total Paid adjusted for credits to customers	<hr/> <u>24,409,762</u>	<hr/> <u>10,510,163</u>
	<hr/>	<hr/>
Washington State Excise Tax amount reflected in results	RET-2 24,395,140	RET-2 10,517,369
Timing Difference -Remove Dec 2022 Entry Recorded in Jan 2023	RET-2 (80,745)	RET-2 (4,288)
Timing Difference -Add Dec 2023 Entry Recorded in Jan 2024	RET-3 96,368	RET-3 (2,918)
	<hr/>	<hr/>
Total Expense	<u>\$24,410,763</u>	<u>\$10,510,163</u>
	<hr/>	<hr/>
Adjustment of Washington State Excise Tax	15,623	(7,206)

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (161,528)	RET-4 (25,131)
	LIHEAP Tax credit benefit to acct 908610	RET-3 161,528	RET-3 25,131
		<hr/> <u>0.00</u>	<hr/> <u>0.00</u>

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: _____

Transaction Analysis Selection: Accounting Period : 202301-202312, GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA ED 2022 Excise LIHEAP Tax Credit	(161,528)	(161,528)	-	-
				(161,528)	(161,528)	-	-
			WA Electric Excise Tax True Up Dec 2022	80,745	80,745		
			WA Electric Excise Tax True Up	334,439	334,439		
			WA Electric Excise Tax Current Month	24,222,228	24,222,228		
				24,556,668	24,556,668	-	-
			WA Natural gas "Other" Apr 2023 True Up	414	414		
			WA Natural gas "Other" Aug 2023 True Up	27	27		
			WA Natural gas "Other" Dec 2022 True Up	709	709		
			WA Natural gas "Other" Feb 2023 True Up	1,047	1,047		
			WA Natural gas "Other" Jan 2023 Estimate	2,716	2,716		
			WA Natural gas "Other" Jan 2023 True Up True Up	(3,489)	(3,489)		
			WA Natural gas "Other" July 2023 True Up	50	50		
			WA Natural gas "Other" June 2023 True Up	30	30		
			WA Natural gas "Other" Mar 2023 True Up	866	866		
			WA Natural gas "Other" May 2023 True Up	158	158		
			MT Quarterly Taxes	165	165		
			Natural Gas Tax True-Up	1,202	1,202		
				3,896	3,896	-	-
			B-A=	A			
			24,395,140.19 RET-1				
			Total for ED 408110	24,399,036	24,399,036	-	-
			Results Report E-OTX-12A / B				
			WA Excise LIHEAP Tax Credit	(25,131)		(25,131)	-
			To record B&O Tax on CCA Allowance Revenue	645,683		645,683	-
			WA Gas Excise Tax True Up Dec 2022 recorded in Jan 2023	4,288		4,288	-
			WA Gas Excise Tax Current Month	9,913,913		9,913,913	-
			WA Gas Excise Tax True Up	(21,384)		(21,384)	-
				10,517,369	-	10,517,369	-
			Total for GD 408110	10,517,369	-	10,517,369	-
			Results Report G-OTX-12A / RET-1				
			Total	34,916,405	24,399,036	10,517,369	-

Prep by: _____

Adjustment No. _____

Workpaper Ref. RET-3

is Selection: Accounting Period : '2023%' , GI Ferc Account : '908610'

Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
ED	WA	Aug 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		July 2023 WA Excise LIHEAP Tax Credit	68,962	68,962	-	-
		Sep 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		To reverse August 2023 WA Excise LIHEAP tax credit entry made in error	75,854	75,854	-	-
		To reverse September 2023 WA Excise LIHEAP tax credit entry made in error	16,712	16,712	-	-
		Sub-total RET-1	161,528	161,528	-	-
GD	WA	Aug 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		July 2023 WA Excise LIHEAP Tax Credit	12,246	-	12,246	-
		Sep 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		To reverse August 2023 WA Excise LIHEAP tax credit entry made in error	10,511	-	10,511	-
		To reverse September 2023 WA Excise LIHEAP tax credit entry made in error	2,374	-	2,374	-
		Sub-total RET-1	25,131	-	25,131	-
			186,658	161,528	25,131	-

is Selection: Accounting Period : '202401' , GI Ferc Account : '408110'

Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
ED	WA	Natural Gas Use Tax - One Month Lag	706	706	-	-
		WA Electric Excise Tax Current Month	2,589,596	2,589,596	-	-
		WA Electric Excise Tax True Up	96,368	96,368	-	-
		Sub-total RET-1	2,686,670	2,686,670	-	-
GD	WA	WA Gas Excise Tax Current Month	1,787,530	-	1,787,530	-
		WA Gas Excise Tax True Up	(2,918)	-	(2,918)	-
		Sub-total RET-1	1,784,611	-	1,784,611	-
			4,471,282	2,686,670	1,784,611	-

Prep by: _____

Adjustment No. _____

Workpaper Ref. RET-4

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>STATE BUSINESS & OCCUPATION TAX</u>	<u>Summary</u>	<u>January/23</u>	<u>February/23</u>	<u>March/23</u>	<u>April/23</u>	<u>May/23</u>	<u>June/23</u>	<u>July/23</u>	<u>August/23</u>	<u>September/23</u>	<u>October/23</u>	<u>November/23</u>	<u>December/23</u>
STATE PUBLIC UTILITY TAX													
<u>Power - Electricity Addendum</u>													
Adjusted Gross Amount	636,942,719	67,973,771	47,120,658	62,011,167	47,457,997	48,052,652	46,660,223	51,805,408	56,231,852	49,800,245	48,039,870	51,322,055	60,466,821
Total Deductions	2,582,982	153,157	352,380	135,640	243,165	138,580	235,169	150,356	195,572	182,200	203,945	274,430	318,387
Taxable Amount	634,359,737	67,820,614	46,768,278	61,875,527	47,214,832	47,914,072	46,425,054	51,655,052	56,036,280	49,618,045	47,835,925	51,047,625	60,148,433
Tax Due @ 0.038734	24,571,290.06	2,626,963.64	1,811,522.49	2,396,686.67	1,828,819.32	1,855,903.67	1,798,228.04	2,000,806.80	2,170,509.27	1,921,905.34	1,852,876.71	1,977,278.69	2,329,789.42
Renewable Energy Credit	RET-1 (664,253.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(664,253.59)	0.00
Community Solar Credit	RET-1 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit	RET-1 (161,527.56)	0.00	0.00	0.00	0.00	0.00	0.00	(68,961.83)	(75,854.05)	(16,711.68)	0.00	0.00	0.00
Commuter Trip Reduction	RET-1 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric Tax:	23,745,508.91	2,626,963.64	1,811,522.49	2,396,686.67	1,828,819.32	1,855,903.67	1,798,228.04	1,931,844.97	2,094,655.22	1,905,193.66	1,852,876.71	1,313,025.10	2,329,789.42
		RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
<u>Gas Distribution Addendum</u>													
Adjusted Gross Amount	257,529,083.16	43,402,933.89	33,403,294.47	37,198,142.46	23,623,412.77	14,802,268.78	8,378,296.98	7,529,962.70	7,099,379.41	7,758,212.91	10,952,621.63	25,508,566.34	37,871,990.82
Deductions	789,447.96	43,708.79	42,739.32	54,976.95	87,497.82	72,673.88	77,998.50	92,799.61	80,030.97	90,692.95	66,740.35	40,698.64	38,890.18
Taxable Amount	256,739,635.20	43,359,225.10	33,360,555.15	37,143,165.51	23,535,914.95	14,729,594.90	8,300,298.48	7,437,163.09	7,019,348.44	7,667,519.96	10,885,881.28	25,467,867.70	37,833,100.64
Tax Due @ 0.03852	9,889,610.75	1,670,197.35	1,285,048.58	1,430,754.74	906,603.44	567,384.00	319,727.50	286,479.52	270,385.30	295,352.87	419,324.15	981,022.26	1,457,331.04
40% Allocated LIHEAP Credit	RET-1 (25,130.81)	0.00	0.00	0.00	0.00	0.00	0.00	(12,246.17)	(10,510.58)	(2,374.06)	0.00	0.00	0.00
CCA Allowance Revenue	36,896,188.21									21,631,706.91			15,264,481.30
Tax Due @ 0.01750	645,683.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378,554.87	0.00	0.00	267,128.42
Total Gas Tax:	10,510,163.23	1,670,197.35	1,285,048.58	1,430,754.74	906,603.44	567,384.00	319,727.50	274,233.35	259,874.72	671,533.68	419,324.15	981,022.26	1,724,459.46
		RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

Prep by: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains
	Adjstment Number	2.09
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(11)
15	Taxes	-
16	Total Distribution	<u>(11)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(11)</u>
26	OPERATING INCOME BEFORE FIT	11
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 9</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2023

Year	Gain(Loss)	AMORTIZATION PERIOD																			TOTAL	
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		2032
2010	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048														10,480
2011	(261)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(27)													(261)
2012	0	0	0	0	0	0	0	0	0	0	0	0										0
2013	0	0	0	0	0	0	0	0	0	0	0	0										0
2014	234,734		23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,477										234,734
2015	204,354			20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435								204,354
2016	120,036				12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004							120,036
2017	36,793					3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679						36,793
2018	(15,051)						(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)					(15,050)
2019	(9,410)							(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)				(9,410)
2020	0								0	0	0	0	0	0	0	0	0	0	0			0
2021	105,742									10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	105,742
2022	37,813										3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	37,813
2023	0											0	0	0	0	0	0	0	0	0	0	0
Total	1,981,804	80,530	92,985	89,002	94,465	81,476	62,685	58,167	57,118	67,719	71,501	71,505	48,028	27,592	15,589	11,910	13,415	14,356	14,356	3,781	0	1,981,801

Amortize 12.31.23 - WA E	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	71,505

Year	Gain(Loss)	AMORTIZATION PERIOD																			TOTAL	
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		2032
2010	426	43	43	43	43	43	43	39														426
2011	0	0	0	0	0	0	0	0	0	0	0	0	0									0
2012	0	0	0	0	0	0	0	0	0	0	0	0	0									0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0									0
2014	56,272		5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,629										56,272
2015	37,065			3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707								37,065
2016	31,613				3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161							31,613
2017	0					0	0	0	0	0	0	0	0	0	0	0						0
2018	0						0	0	0	0	0	0	0	0	0	0	0					0
2019	(15,629)							(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)					(15,629)
2020	0								0	0	0	0	0	0	0	0	0	0				0
2021	(595)									(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(595)
2022	0										0	0	0	0	0	0	0	0	0	0	0	0
2023	0											0	0	0	0	0	0	0	0	0	0	0
Total	243,695	620	6,241	9,885	13,033	13,035	12,684	10,971	10,932	10,872	10,872	10,874	5,245	1,539	(1,622)	(1,622)	(1,622)	(60)	(60)	0	0	243,707

Amortize 12.31.23 - WA	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
	906	906	906	906	906	906	906	906	906	906	906	906	10,874

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2023

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Boulder Property	NGL-3 (40,896)	ZZ.ZZ	-	-	-	-	-	-	-	-
Total Gain	\$ (40,896)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Gain for Amortization (421100 & 421200)	<u>\$ (40,896)</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Jurisdictional allocators:

1 (Production/Transmission Ratio)

4 (Jurisdictional 4-Factor)

7 CD.AA

9 CD.WA

100.000%	64.480%	35.520%	100.000%	69.737%	30.263%
100.000%	68.703%	31.297%	100.000%	69.737%	30.263%
100.00%	70.112%		20.708%		9.180%
100.00%	77.144%		22.856%		

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

**SCHEDULE 27
for YTD December 31, 2023
OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK to Disposition Tab
1. (a) Brief Description of Property Disposed:	Boulder Property		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:	40,896.12		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	(40,896.12)		(40,896.12)
2. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
3. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
4. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
5. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
6. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			

Prep by: _____ 1st Review: _____

**SCHEDULE 27
for YTD December 31, 2023
OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK to Disposition Tab
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
7. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
8. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
9. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
10. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	-		
(f) Expense of Sale		-	
(g) Original Cost:		-	
(h) Accumulated Depreciation		-	
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
			(40,896.12) Total
			-
			reconciled to g

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust
	Adjstment Number	2.10
	Workpaper Reference	G-WNGC
	REVENUES	
1	Total General Business	\$ 13,780
2	Total Transportation	-
3	Other Revenues	(6,889)
4	Total Gas Revenues	6,891
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	6,288
6	Purchased Gas Expense	7
7	Net Nat Gas Storage Trans	-
8	Total Production	6,295
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	527
16	Total Distribution	527
17	Customer Accounting	105
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	55
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	55
25	Total Gas Expense	6,982
26	OPERATING INCOME BEFORE FIT	(91)
	FEDERAL INCOME TAX	
27	Current Accrual	(19)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (72)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

12 ME 12.2023	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,475	1,086	921	775	547	295	129	24	25	156	527	867	1,123
Actual DDH	5,897	1,043	926	840	555	112	61	0	19	134	422	850	935
DDH Adjustment to Normal	578	43	-5	-65	-8	183	68	24	6	22	105	17	188
Rate Group													
WA Res Sched 101	9,364,141	4.4419	-0.5165	-6.7145	-0.7784	17.8059	6.6164	2.6592	0.6648	2.4376	10.2165	1.6541	19.4204
No of Cust	161,402	716,372	-82,940	-1,085,238	-125,466	2,872,305	1,065,651	428,884	107,095	393,551	1,652,815	267,627	3,153,485
Usage/DDH		161,276	160,581	161,626	161,185	161,312	161,062	161,283	161,093	161,450	161,779	161,796	162,380
		0.1033	0.1033	0.1033	0.0973	0.0973	0.0973	0.1108	0.1108	0.1108	0.0973	0.0973	0.1033
WA Com Sched 101	1,429,314	133,547	-15,247	-201,168	-17,967	385,167	147,313	70,602	17,645	65,107	227,636	36,596	580,083
No of Cust	12,202	12,300	12,077	12,257	12,646	11,851	12,198	12,161	12,157	12,234	12,207	12,121	12,220
Usage/DDH		0.2525	0.2525	0.2525	0.1776	0.1776	0.1776	0.2419	0.2419	0.2419	0.1776	0.1776	0.2525
WA Ind Sched 101	1,803	517	-55	-804	-2	41	14	0	0	0	21	3	2,068
No of Cust	34	35	32	36	33	37	35	32	33	38	33	32	32
Usage/DDH		0.3438	0.3438	0.3438	0.0060	0.0060	0.0060	0.0000	0.0000	0.0000	0.0060	0.0060	0.3438
WA Res Sched 111	164,218	13,031	-1,492	-19,698	-2,357	45,925	18,521	8,897	2,245	8,181	28,778	4,863	57,324
No of Cust	321	323	318	323	344	293	318	318	321	319	320	334	325
Usage/DDH		0.9382	0.9382	0.9382	0.8565	0.8565	0.8565	1.1657	1.1657	1.1657	0.8565	0.8565	0.9382
WA Com Sched 111	3,697,059	298,623	-33,408	-446,884	-50,004	1,078,666	412,466	184,777	45,756	168,253	640,130	103,706	1,294,978
No of Cust	3,152	3,194	3,073	3,162	3,247	3,062	3,151	3,160	3,130	3,139	3,167	3,169	3,168
Usage/DDH		2.1743	2.1743	2.1743	1.9250	1.9250	1.9250	2.4364	2.4364	2.4364	1.9250	1.9250	2.1743
WA Ind Sched 111	105,964	6,800	-804	-10,811	-1,224	27,543	10,576	10,739	2,877	10,372	16,067	2,559	31,270
No of Cust	60	58	59	61	61	60	62	56	60	59	61	60	61
Usage/DDH		2.7267	2.7267	2.7267	2.5085	2.5085	2.5085	7.9904	7.9904	7.9904	2.5085	2.5085	2.7267
ID Res Sched 101	4,700,869	355,350	-41,350	-538,630	-63,517	1,459,368	541,467	197,897	49,542	182,454	842,841	136,602	1,578,845
No of Cust	84,335	83,898	83,959	84,128	83,840	84,210	84,084	84,140	84,255	84,626	84,763	84,851	85,260
Usage/DDH		0.0985	0.0985	0.0985	0.0947	0.0947	0.0947	0.0980	0.0980	0.0980	0.0947	0.0947	0.0985
ID Com Sched 101	920,812	74,941	-8,650	-114,464	-11,988	278,158	101,006	36,950	9,355	34,467	159,466	25,582	335,989
No of Cust	8,330	8,252	8,191	8,338	8,316	8,435	8,243	8,233	8,338	8,378	8,428	8,351	8,462
Usage/DDH		0.2112	0.2112	0.2112	0.1802	0.1802	0.1802	0.1870	0.1870	0.1870	0.1802	0.1802	0.2112
ID Ind Sched 101	4,761	485	-56	-733	-66	1,469	563	0	0	0	843	136	2,120
No of Cust	33	33	33	33	34	33	34	33	33	33	33	33	33
Usage/DDH		0.3417	0.3417	0.3417	0.2433	0.2433	0.2433	0.0000	0.0000	0.0000	0.2433	0.2433	0.3417
ID Res Sched 111	53,191	3,678	-439	-5,660	-612	13,884	5,159	5,272	1,306	4,747	8,038	1,301	16,517
No of Cust	112	110	113	112	112	111	111	113	112	111	112	112	113
Usage/DDH		0.7775	0.7775	0.7775	0.6835	0.6835	0.6835	1.9440	1.9440	1.9440	0.6835	0.6835	0.7775

Prep by: _____ 1st Review: _____

12 ME 12.2023		Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 111		1,147,989	95,957	-11,104	-145,851	-15,486	356,676	129,913	40,472	9,980	36,391	201,300	32,524	417,217
No of Cust		1,449	1,450	1,443	1,458	1,456	1,466	1,437	1,467	1,447	1,439	1,442	1,439	1,442
Usage/DDH			1.5390	1.5390	1.5390	1.3295	1.3295	1.3295	1.1495	1.1495	1.1495	1.3295	1.3295	1.5390
ID Ind Sched 111		34,362	9,588	-1,084	-14,896	0	0	0	0	0	0	0	0	40,754
No of Cust		36	36	35	37	34	38	35	34	36	36	36	35	35
Usage/DDH			6.1936	6.1936	6.1936	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6.1936
WA subtotal		14,762,499	1,168,890	-133,946	-1,764,603	-197,020	4,409,647	1,654,541	703,899	175,618	645,464	2,565,447	415,354	5,119,208
ID subtotal		6,861,984	539,999	-62,683	-820,234	-91,669	2,109,555	778,108	280,591	70,183	258,059	1,212,488	196,145	2,391,442
Summarize by Schedule														
WA 101		10,795,258	850,436	-98,242	-1,287,210	-143,435	3,257,513	1,212,978	499,486	124,740	458,658	1,880,472	304,226	3,735,636
WA 111		3,967,241	318,454	-35,704	-477,393	-53,585	1,152,134	441,563	204,413	50,878	186,806	684,975	111,128	1,383,572
ID 101		5,626,442	430,776	-50,056	-653,827	-75,571	1,738,995	643,036	234,847	58,897	216,921	1,003,150	162,320	1,916,954
ID 111		1,235,542	109,223	-12,627	-166,407	-16,098	370,560	135,072	45,744	11,286	41,138	209,338	33,825	474,488

Prep by: _____ 1st Review: _____

12 ME 12.2023	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weather Adjustment Revenue													
WA 101	\$10,881,367	\$879,810	(\$101,635)	(\$1,331,670)	(\$148,389)	\$3,370,027	\$1,254,874	\$516,738	\$129,049	\$474,500	\$1,945,424	\$292,270	\$3,600,369
WA 111	\$2,898,400	\$241,471	(\$27,073)	(\$361,988)	(\$40,631)	\$873,617	\$334,820	\$154,998	\$38,579	\$141,648	\$519,389	\$75,975	\$947,595
Total Revenue Adjustment	\$13,779,767	\$1,121,281	(\$128,708)	(\$1,693,658)	(\$189,020)	\$4,243,644	\$1,589,694	\$671,736	\$167,628	\$616,148	\$2,464,813	\$368,245	\$4,547,964
Decoupling Revenue Offset													
WA 101	\$6,045,122	\$475,317	(\$54,908)	(\$719,435)	(\$80,167)	\$1,820,657	\$677,946	\$279,168	\$69,718	\$256,349	\$1,051,015	\$170,035	\$2,099,427
WA 111	\$1,158,814	\$92,883	(\$10,414)	(\$139,241)	(\$15,629)	\$336,043	\$128,791	\$59,621	\$14,840	\$54,486	\$199,787	\$32,413	\$405,234
Total WA	\$7,203,936	\$568,200	(\$65,322)	(\$858,676)	(\$95,796)	\$2,156,700	\$806,737	\$338,789	\$84,558	\$310,835	\$1,250,802	\$202,448	\$2,504,661
Revenue Related Expenses	(\$314,942)	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718
Decoupling Adjustment	(\$6,888,994)												
Revenue not captured in Decoupling													
WA 101	\$4,836,245	\$404,493	(\$46,727)	(\$612,235)	(\$68,222)	\$1,549,370	\$576,928	\$237,570	\$59,331	\$218,151	\$894,409	\$122,235	\$1,500,942
WA 111	\$1,739,586	\$148,588	(\$16,659)	(\$222,747)	(\$25,002)	\$537,574	\$206,029	\$95,377	\$23,739	\$87,162	\$319,602	\$43,562	\$542,361
Total WA	\$6,575,831	\$553,081	(\$63,386)	(\$834,982)	(\$93,224)	\$2,086,944	\$782,957	\$332,947	\$83,070	\$305,313	\$1,214,011	\$165,797	\$2,043,303
ID 101	\$4,480,910	\$380,414	(\$44,204)	(\$577,388)	(\$66,736)	\$1,535,689	\$567,859	\$207,391	\$52,011	\$168,502	\$779,237	\$115,392	\$1,362,743
ID 111	\$780,822	\$71,018	(\$8,210)	(\$108,199)	(\$10,467)	\$240,942	\$87,825	\$29,743	\$7,338	\$27,342	\$139,137	\$20,253	\$284,100
Total Revenue Adjustment	\$5,261,732	\$451,432	(\$52,414)	(\$685,587)	(\$77,203)	\$1,776,631	\$655,684	\$237,134	\$59,349	\$195,844	\$918,374	\$135,645	\$1,646,843
FCA Revenue Offset													
ID 101	\$2,124,971	\$189,546	(\$22,025)	(\$287,690)	(\$33,252)	\$765,175	\$282,942	\$103,335	\$25,915	\$72,389	\$334,761	\$54,168	\$639,707
ID 111	\$266,875	\$22,623	(\$2,615)	(\$34,468)	(\$3,334)	\$76,754	\$27,977	\$9,475	\$2,338	\$9,115	\$46,383	\$7,495	\$105,132
Total ID	\$2,391,846	\$212,169	(\$24,640)	(\$322,158)	(\$36,586)	\$841,929	\$310,919	\$112,810	\$28,253	\$81,504	\$381,144	\$61,663	\$744,839
Revenue Related Expenses	(\$10,414)	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354
FCA Adjustment	(\$2,381,432)												
Revenue not captured in Decoupling													
ID 101	\$2,355,939	\$190,868	(\$22,179)	(\$289,698)	(\$33,484)	\$770,514	\$284,917	\$104,056	\$26,096	\$96,113	\$444,476	\$61,224	\$723,036
ID 111	\$513,947	\$48,395	(\$5,595)	(\$73,731)	(\$7,133)	\$164,188	\$59,848	\$20,268	\$5,000	\$18,227	\$92,754	\$12,758	\$178,968
Total ID	\$2,869,886	\$239,263	(\$27,774)	(\$363,429)	(\$40,617)	\$934,702	\$344,765	\$124,324	\$31,096	\$114,340	\$537,230	\$73,982	\$902,004
Weather Adjustment Gas Cost Expense													
WA 101	\$4,624,860	\$386,812	(\$44,684)	(\$585,475)	(\$65,240)	\$1,481,647	\$551,711	\$227,186	\$56,737	\$208,616	\$855,314	\$116,893	\$1,435,343
WA 111	\$1,663,542	\$142,091	(\$15,931)	(\$213,008)	(\$23,909)	\$514,071	\$197,021	\$91,207	\$22,701	\$83,351	\$305,629	\$41,659	\$518,660
Total Gas Cost Adjustment	\$6,288,402	\$528,903	(\$60,615)	(\$798,483)	(\$89,149)	\$1,995,718	\$748,732	\$318,393	\$79,438	\$291,967	\$1,160,943	\$158,552	\$1,954,003
GTI Gas Expense Adjustment	\$6,582	\$521	(\$60)	(\$786)	(\$88)	\$1,969	\$738	\$312	\$78	\$287	\$1,144	\$185	\$2,282
ID 101	\$2,346,121	\$190,037	(\$22,082)	(\$288,436)	(\$33,338)	\$767,158	\$283,675	\$103,603	\$25,982	\$95,695	\$442,540	\$60,992	\$720,295
ID 111	\$511,817	\$48,184	(\$5,570)	(\$73,410)	(\$7,102)	\$163,473	\$59,587	\$20,180	\$4,979	\$18,148	\$92,349	\$12,710	\$178,289
Total Gas Cost Adjustment	\$2,857,938	\$238,221	(\$27,652)	(\$361,846)	(\$40,440)	\$930,631	\$343,262	\$123,783	\$30,961	\$113,843	\$534,889	\$73,702	\$898,584
GTI Gas Expense Adjustment	\$1,709	\$216	(\$25)	(\$328)	(\$37)	\$844	\$311	\$112	\$28	\$103	\$485	\$0	\$0
Margin	\$291,086	\$24,483	(\$2,808)	(\$36,968)	(\$4,127)	\$92,484	\$34,679	\$14,671	\$3,661	\$13,453	\$53,780	\$7,340	\$90,438

Prep by: _____ 1st Review: _____

12 ME 12.2023	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation													
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 175, and public purpose tariff rider Sch 191)													
WA 101 + 150	1.02249	1.03454	1.03454	1.03454	1.03454	1.03454	1.03454	1.03454	1.03454	1.03454	1.03454	0.96070	0.96379
WA 111 + 150	0.74593	0.75826	0.75826	0.75826	0.75826	0.75826	0.75826	0.75826	0.75826	0.75826	0.75826	0.68367	0.68489
ID 101 + 150	0.83667	0.88309	0.88309	0.88309	0.88309	0.88309	0.88309	0.88309	0.88309	0.88309	0.77679	0.71089	0.71089
ID 111 + 150	0.64404	0.65021	0.65021	0.65021	0.65021	0.65021	0.65021	0.65021	0.65021	0.65021	0.66465	0.59875	0.59875
Decoupled Revenue													
WA 101	0.55917	0.55891	0.55891	0.55891	0.55891	0.55891	0.55891	0.55891	0.55891	0.55891	0.55891	0.55891	0.56200
WA 111	0.29177	0.29167	0.29167	0.29167	0.29167	0.29167	0.29167	0.29167	0.29167	0.29167	0.29167	0.29167	0.29289
ID 101	0.40458	0.44001	0.44001	0.44001	0.44001	0.44001	0.44001	0.44001	0.44001	0.44001	0.33371	0.33371	0.33371
ID 111	0.21194	0.20713	0.20713	0.20713	0.20713	0.20713	0.20713	0.20713	0.20713	0.20713	0.22157	0.22157	0.22157
Effective WACOG by Month													
150 Exp WA 101	0.44307	0.45484	0.45484	0.45484	0.45484	0.45484	0.45484	0.45484	0.45484	0.45484	0.45484	0.38423	0.38423
150 Exp WA 111	0.43430	0.44619	0.44619	0.44619	0.44619	0.44619	0.44619	0.44619	0.44619	0.44619	0.44619	0.37487	0.37487
150 Exp ID 101	0.43025	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.37575	0.37575
150 Exp ID 111	0.43025	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.44115	0.37575	0.37575

WA Schedule 101	22 GRC Block Usage, Bills, & Baseload	Baseload Usage	Percentage	WS Usage	Percentage	12/21/2022	11/1/2023	12/21/2023
Block 1	80,766,205	10,201,520	100.00%	70,564,685	59.88%	0.49893	0.49893	0.50669
Block 2	47,287,211		0.00%	47,287,211	40.12%	0.64844	0.64844	0.65853
	<u>128,053,416</u>	<u>10,201,520</u>	<u>100.00%</u>	<u>117,851,896</u>	<u>100.00%</u>	0.55891	0.55891	0.56761
# of Bills	2,040,304	5	10,201,520	100.00%				
					Gas Cost Rev	0.47563	0.40179	0.40179
					Gas Cost Exp	0.45484	0.38423	0.38423
					GTI Exp Rate	0.00047	0.00047	0.00047
WA Schedule 111								
Block 1	6,521,235	6,521,235	33.11%	0	0.00%	0.64360	0.64360	0.65290
Block 2	16,462,319	13,173,969	66.89%	3,288,350	9.20%	0.38312	0.38312	0.38764
Block 3	27,222,823	0	0.00%	27,222,823	76.17%	0.29203	0.29203	0.29547
Block 4	4,049,910	0	0.00%	4,049,910	11.33%	0.24917	0.24917	0.25211
Block 5	1,177,490	0	0.00%	1,177,490	3.29%	0.17480	0.17480	0.17686
	<u>55,433,777</u>	<u>19,695,204</u>	<u>100.00%</u>	<u>35,738,573</u>	<u>99.99%</u>	0.29167	0.29167	0.29511
# of Bills	38,169	516	19,695,204					
					Gas Cost Rev	0.46659	0.39200	0.39200
					Gas Cost Exp	0.44619	0.37487	0.37487
					GTI Exp Rate	0.00038	0.00038	0.00038
					Decoupling Conversion Factor	0.043718	0.043718	0.043718

Weather Sensitivity Regression Summary for January 2012 through 2021

Adj R ²	Dependent Variable	Summer Mo Heating Jul, Aug, Sep	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2021 Low	Durbin Watson Test Result
Washington Gas							
0.994	WR101	0.1108	0.0973	0.1033	7	12	Corrected with AR(1),(2),(3)
0.987	WC101	0.2419	0.1776	0.2525	0	11	No Autocorrelation
0.958	WI101	0.0000	0.0060	0.3438	45	3	Corrected with AR(1)
0.994	WT101	0.1224	0.1076	0.1147	6	12	Corrected with AR(1),(2),(3)
0.982	WR111	1.1657	0.8565	0.9382	335	284	Corrected with AR(1)
0.990	WC111	2.4364	1.9250	2.1743	397	505	Corrected with AR(1)
0.885	WI111	7.9904	2.5085	2.7267	2,412	2,198	Corrected with AR(1),(2)
0.990	WT111	3.9605	1.8339	2.0749	409	522	Corrected with AR(1)
0.990	WC121	2.4364	1.9250	2.1743	397	505	combined with 111
0.990	WT121	3.9605	1.8339	2.0749	409	522	combined with 111
Idaho Gas							
0.995	IR101	0.0980	0.0947	0.0985	9	12	Corrected with AR(1),(2)
0.988	IC101	0.1870	0.1802	0.2112	0	7	Corrected with AR(1),(2)
0.963	II101	0.0000	0.2433	0.3417	0	7	Corrected with AR(1)
0.995	IT101	0.1109	0.1043	0.1093	7	12	Corrected with AR(1),(2)
0.984	IR111	1.9440	0.6835	0.7775	175	194	Corrected with AR(1)
0.984	IC111	1.1495	1.3295	1.5390	585	575	Corrected with AR(1)
0.670	II111	0.0000	0.0000	6.1936	3,903	2,889	Corrected with AR(1),(2)
0.985	IT111	1.1911	1.3329	1.5163	635	601	Corrected with AR(1)

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule

Numerical reference

Rate Schedule

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
Weather Normalization
Degree Day Comparison
Twelve Months Ended December 31, 2023

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	30 YEAR AVG DDH	ADJUSTMENT NORM - ACT DDH
Jan - 23	1,043	1,086	43
Feb - 23	926	921	-5
Mar - 23	840	775	-65
Apr - 23	555	547	-8
May - 23	112	295	183
Jun - 23	61	129	68
Jul - 23	0	24	24
Aug - 23	19	25	6
Sep - 23	134	156	22
Oct - 23	422	527	105
Nov - 23	850	867	17
Dec - 23	935	1,123	188
	5,897	6,475	578
Heating Season Adjustment	5744	6,270	526

Prep by: _____ 1st Review: _____

Spokane AP Weather Station
Heating Degree Day History

Workpaper Ref. C-WN-__

		July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2022 - 2023	5	3	59	302	1,090	1,279	1,043	926	840	555	112	61	6,275
2	2021 - 2022	0	25	128	503	736	1,152	1,098	930	688	679	421	123	6,483
3	2020 - 2021	21	11	88	524	826	1,021	970	999	723	467	263	72	5,985
4	2019 - 2020	8	3	209	697	875	972	951	861	809	513	292	139	6,329
5	2018 - 2019	15	24	169	517	836	1,021	1,052	1,218	938	500	180	96	6,566
6	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
7	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
8	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
9	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
10	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
11	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
12	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
13	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
14	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
15	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
16	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
17	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
18	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
19	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
20	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
21	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
22	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
23	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
24	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
25	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
26	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
27	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
28	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
29	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
30	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
	1994 - 2023 30-Year Average	24	25	156	527	867	1,123	1,086	921	775	547	295	129	6,475

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjstment Number	2.11
	Workpaper Reference	G-EAS
	REVENUES	
1	Total General Business	\$ (42,561)
2	Total Transportation	-
3	Other Revenues	(24,527)
4	Total Gas Revenues	<u>(67,088)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(55,789)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	(6,453)
8	Total Production	<u>(62,242)</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(1,627)
16	Total Distribution	<u>(1,627)</u>
17	Customer Accounting	(324)
18	Customer Service & Information	(14,054)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(170)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	(35)
23	Taxes	-
24	Total Admin. & General	<u>(205)</u>
25	Total Gas Expense	<u>(78,452)</u>
26	OPERATING INCOME BEFORE FIT	11,364
	FEDERAL INCOME TAX	
27	Current Accrual	2,386
28	Debt Interest	-
29	Deferred FIT	8,979
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (1)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2022

Adder Schedule Amounts Embedded in Results of Operations
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 175 Decoupling Rebate / Surcharge	Schedule 176 Tax Credit Portion	Schedule 176 AFUDC Portion	Schedule 178 Tax Credits	Schedule 189/191/192 Public Purpose Tariff Riders	Schedule 195 Optional Renewable	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
REVENUES															
1	Total General Business	0.950156	\$ 86,931,012		\$ 86,931,012	\$ 34,319,015	\$ 5,374,611	\$ (5,660,495)	\$ -	\$ (6,300,932)	\$ 14,791,624	\$ 36,705		\$ 42,560,527	\$ (42,561)
2	Total Transportation				\$ -									\$ -	
3	Other Revenues		\$ 29,633,841	\$ (29,633,841)	\$ -		\$ (5,106,719)						\$ -	\$ (5,106,719)	\$ (24,527)
4	Total Gas Revenues		\$ 116,564,853	\$ (29,633,841)	\$ 86,931,012	\$ 34,319,015	\$ 267,892	\$ (5,660,495)	\$ -	\$ (6,300,932)	\$ 14,791,624	\$ 36,705	\$ -	\$ 37,453,808	\$ (67,088)
EXPENSES															
Production Expenses															
5	City Gate Purchases		\$ 105,778,968	\$ (23,180,946)	\$ 82,598,022	\$ 32,608,418	\$ -	\$ -	\$ -	\$ -				\$ 32,608,418	\$ (55,789)
6	Purchased Gas Expense				\$ -									\$ -	
7	Net Nat Gas Storage Trans		\$ 6,452,895	\$ (6,452,895)	\$ -									\$ -	\$ (6,453)
8	Total Production		\$ 112,231,863	\$ (29,633,841)	\$ 82,598,022	\$ 32,608,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,608,418	\$ (62,242)
Underground Storage															
9	Operating Expenses				\$ -									\$ -	
10	Depreciation/Amortization				\$ -									\$ -	
11	Taxes				\$ -									\$ -	
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution															
13	Operating Expenses				\$ -									\$ -	
14	Depreciation/Amortization				\$ -									\$ -	
15	Taxes	0.038227	\$ 3,323,112		\$ 3,323,112	\$ 1,311,913	\$ 205,455	\$ (216,384)	\$ -	\$ (240,866)	\$ 565,439	\$ 1,403		\$ 1,626,961	\$ (1,627)
16	Total Distribution		\$ 3,323,112	\$ -	\$ 3,323,112	\$ 1,311,913	\$ 205,455	\$ (216,384)	\$ -	\$ (240,866)	\$ 565,439	\$ -	\$ -	\$ 1,625,558	\$ (1,627)
17	Customer Accounting	0.007617	\$ 662,154		\$ 662,154	\$ 261,408	\$ 40,938	\$ (43,116)	\$ -	\$ (47,994)	\$ 112,668	\$ 280		\$ 324,184	\$ (324)
18	Customer Service & Information				\$ -					\$ 14,054,350				\$ 14,054,350	\$ (14,054)
19	Sales Expenses				\$ -									\$ -	
Administrative & General															
20	Operating Expenses	0.004000	\$ 347,724		\$ 347,724	\$ 137,276	\$ 21,498	\$ (22,642)	\$ -	\$ (25,204)	\$ 59,166	\$ 147		\$ 170,242	\$ (170)
21	Depreciation/Amortization				\$ -									\$ -	
22	Regulatory Amortizations				\$ -			\$ -	\$ -	\$ -		\$ 35,100		\$ 35,100	\$ (35)
23	Taxes				\$ -									\$ -	
24	Total Admin. & General		\$ 347,724	\$ -	\$ 347,724	\$ 137,276	\$ 21,498	\$ (22,642)	\$ -	\$ (25,204)	\$ 59,166	\$ 35,247	\$ -	\$ 205,342	\$ (205)
25	Total Gas Expense		\$ 116,564,853	\$ (29,633,841)	\$ 86,931,012	\$ 34,319,015	\$ 267,892	\$ (282,142)	\$ -	\$ (314,064)	\$ 14,791,624	\$ 35,527	\$ -	\$ 48,817,852	\$ (78,452)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,378,354)	\$ -	\$ (5,986,868)	\$ -	\$ 1,178	\$ -	\$ (11,364,044)	\$ 11,364
	FIT @ 21%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,129,454)	\$ -	\$ (1,257,242)	\$ -	\$ 247	\$ -	\$ (2,386,449)	\$ 2,386
	Deferred FIT Amortization							\$ (4,402,014)	\$ -	\$ (4,576,512)				\$ (8,978,525)	\$ 8,979
	NET OPERATING INCOME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,115	\$ -	\$ (153,115)	\$ -	\$ 931	\$ -	\$ 931	\$ (1)

Prep by: _____ 1st Review: _____

Query Name: V2 Transactions_by_FERC_GL_Detail

Accounting Periods : 202301 through 202312

Selected Accounts

Source Id:<All>	Jurisdiction:WA	Service:GD
-----------------	-----------------	------------

Ferc Acct	Ferc Acct Desc	Transaction Amount
407381	VOLUNTARY RNG REVENUE OFFSET	\$35,100.35
407419	AFUDC EQUITY TAX DEFERRAL AMORT	\$0.00
411193	DFIT EXP - TAX CUST CREDIT AMO	(9,930,540.26)
805110	AMORTIZE RECOVERABLE GAS COSTS	32,608,417.64
908600	CUST SVC & INFO EXP	13,967,818.39
908690	AMORT UNBILLED DSM TARIFF RIDE	86,531.61
495311	CONTRA DECOUPLING DEFFERAL	\$0.00
495329	AMORTIZE RES DECOUPLING	3,187,222.06
495339	AMORTIZE NON-RES DECOUPLING	1,919,496.81
Total		\$41,838,946.25

Schedule 195 Optional Renewable Natural Gas (similar to b

Schedule 176 amortization, calendar (Reg Credit - Amortization AFUDC Equity Tax Deferral)

Schedule 178 Tax Cust Credit

Schedule 155 amortization of prior gas costs, calendar

Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)

Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)

reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB

Sch 175 Amortization Residential Decoupling, calendar

Sch 175 Amortization Non-Residential Decoupling, calendar

Current Gas Costs included in PGA

483xxx Sales For Resale	25,891,763
495028 Deferred Exchange	3,742,078
Total Revenue	<u>29,633,841</u>
804/805 City Gate Purchases	138,387,386
less: 805110 Amortization of Recoverable Gas Costs	(32,608,418)
808xxx Net Natural Gas Storage Transactions	6,717,306
811000 Gas Used For Products Extraction	(264,411)
Total Expense	<u>112,231,863</u>
Net Gas Costs Recovered in Rates	<u><u>82,598,022</u></u>

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G-495-12A

G-OPS-12A page 1

G-OPS-12A page 1
G-OPS-12A page 1

Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2023'

Prep by: _____ 1st Review: _____

Revenue Class:<All>	State Cde:WA	Service:Natural Gas
---------------------	--------------	---------------------

	Period	Revenue
		12 Month Total
Rate Schedule Num		
195		\$36,705.00
Total Schedule 195		\$36,705.00

Schedule 176 Billed Revenue	\$ (6,769,290.85)
Schedule 176 TCC Unbilled Reversal from Dec 2022	\$ 1,108,795.51
Schedule 176 AFUDC Unbilled Reversal from Dec 2022	\$ -
Schedule 176 TCC Unbilled Revenue (12/31/23)	\$ -
Schedule 176 AFUDC Unbilled Revenue (12/31/23)	\$ -
Schedule 178 Billed Revenue	\$ (5,807,547.09)
Schedule 178 Unbilled Revenue (12/31/23)	\$ (493,384.98)
YTD Schedule 176/178 Calendar Revenue	\$ (11,961,427.41)

Revenue Report (Cognos Bill Determ 12 ME Report)
 Unbilled Journal Entry Backup/DJ119
 Unbilled Journal Entry Backup/DJ124
 Unbilled Journal Entry Backup/DJ119
 Unbilled Journal Entry Backup/DJ124
 Revenue Report (Cognos Bill Determ 12 ME Report)
 Unbilled Journal Entry Backup/DJ119

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expense
	Adjstment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	(1)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>(1)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(186)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(186)</u>
25	Total Gas Expense	<u>(187)</u>
26	OPERATING INCOME BEFORE FIT	187
	FEDERAL INCOME TAX	
27	Current Accrual	39
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 148</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2023

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>		
BOD Meeting Expenses @50%	E-MR-1 (10,608)	G-MR-1 (3,180)
BOD Fees	E-MR-1 (554,835)	G-MR-1 (166,340)
Non-Utility Removals	E-MR-1 (5,514)	G-MR-1 (18)
Reclassifications	E-MR-1 1,101	G-MR-1 (1,041)
LTIP	E-MR-1 -	G-MR-1 -
Plane Reclassifications	E-MR-1 (3,867)	G-MR-1 (3,597)
D&O Insurance	E-MR-1 (43,499)	G-MR-1 (13,041)
Total Misc. Restating Adjustments	<u>(617,222)</u>	<u>(187,217)</u>
 Net Operating Income Before FIT	 <u>617,222</u>	 <u>187,217</u>

Prep by: _____

WA - ELECTRIC											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP*	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(616,447)	A&G
931000								-	931000		
930200	(554,835)	(10,608)		(270)		(3,867)		(569,580)	930200		
928000			(1,547)					(1,547)	928000		
926100								-	926100		
925200								-	925200		
925100								-	925100		
925000							(30,449)	(30,449)	925000		
924000							(13,050)	(13,050)	924000		
923000								-	923000		
921000			(1,727)	(94)				(1,821)	921000		
920000								-	920000		
910000								-	910000	-	Cust Ser &Info
909000								-	909000		
908000								-	908000		
905000			(124)					(124)	905000	1,577	Cus Accts
902000								-	902000		
887000								-	887000		
880000			(214)					(214)	880000		
881000								-	881000		
874000					1,988			1,988	874000		
892000			(63)					(63)	892000		
870000			(10)					(10)	870000		
593000								-	593000		
573000								-	573000	693	Dist O&M
588000			449					449	588000		
586000								-	586000		
584000				208				208	584000		
580000			59					59	580000		
568000								-	568000		
566000			(22)					(22)	566000		
560000								-	560000		
557000			120					120	557000	(3,046)	Prod & Trans
557170								-	557170		
548000				(453)				(453)	548000		
549000								-	549000		
546000								-	546000		
544000								-	544000		
545000			333					333	545000		
537000								-	537000		
539000								-	539000		
535000				(278)				(278)	535000		
506000			(2,768)					(2,768)	506000		
505000								-	505000		
501200								-	501200		
426500								-	426500		
	(554,835)	(10,608)	(5,514)	1,101	-	(3,867)	(43,499)	(617,222)		(617,222)	
	MR-BOD-3	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: _____

WA - GAS											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP*	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(186,375)	A&G
931000								-	931000		
930200	(166,340)	(3,180)	(109)	(80)		(3,597)		(173,306)	930200		
928000								-	928000		
926100								-	926100		
925100								-	925100		
925200							(13,041)	(13,041)	925200		
923000								-	923000		
921000				(28)				(28)	921000		
920000								-	920000		
910000								-	910000	-	Cust Ser & Info
909000								-	909000		
908000								-	908000		
905000			(37)					(37)	905000	(37)	Cust Accts
902000								-	902000		
880000								-	880000	(1,156)	Dist Op Exp
881000								-	881000		
894000								-	894000		
892000								-	892000		
889000								-	889000		
880000								-	880000		
887000								-	887000		
878000								-	878000		
874000				(1,156)				(1,156)	874000		
870000								-	870000		
813000								-	813000		351 Production
545000			100					100	545000		
557000			36					36	557000		
566000			(7)					(7)	566000		
584000				222				222	584000		
506000			(1)					(1)	506000		
426500								-	426500		
	(166,340)	(3,180)	(18)	(1,041)	-	(3,597)	(13,041)	(187,217)		(187,217)	
	MR-BOD-3	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: _____

Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2023

Board Meeting Costs:

			<u>12.2023</u>	
Charged to 930200	MR-BOD-2	\$	71,993	
Charged to 920000	MR-BOD-2	\$	-	
Charged to non-utility	MR-BOD-2	\$	27,949	
Total Utility exp to be shared 50/50	MR-BOD-2	\$	99,942	
	50/50	\$	49,971	
		\$	(27,949)	
Amount to move to non-utility		\$	22,022	

Allocated to Washington Electric

<u>12.2023</u>			
70.112%	E - Note 7		
68.703%	E - Note 4	\$	(10,608)

Allocated to Washington Gas

<u>12.2023</u>			
20.708%	E - Note 7		
69.737%	G - Note 4	\$	(3,180)

Allocated to Idaho Electric

<u>12.2023</u>			
70.112%			
31.297%	E - Note 4	\$	(4,832)

Allocated to Idaho Gas

<u>12.2023</u>			
20.708%			
30.263%	G - Note 4	\$	(1,380)

Allocated to Oregon

<u>12.2023</u>			
9.180%	E - Note 7	\$	(2,022)
		\$	(22,022)

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: _____ 1st Review: _____

Sum of Transaction Amount									
FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total			
930200	CD	AA	020 Professional Services	CORP CREDIT CARD	LISA LEE-CBS REPORTING, INC	76.00			
				CORP CREDIT CARD Total					76.00
				DEAN DAVIS PHOTOGRAPHY INC	BOD formal photos - 97 percent	911.80			
					Discount Distributions	(45.59)			
			DEAN DAVIS PHOTOGRAPHY INC Total					866.21	
			020 Professional Services Total					942.21	
			205 Airfare	CORP CREDIT CARD	DEBBIE DEUBEL-DELTA AIR 0062137773157	719.15			
					DEBBIE DEUBEL-DELTA AIR 0062137773158	719.15			
					LISA LEE-AMERICAN AIR0010617000391	32.59			
					LISA LEE-AMERICAN AIR0012354226595	196.52			
				CORP CREDIT CARD Total					1,667.41
				DONALD C BURKE	BOD August - airfare - 97 percent	963.60			
					BOD Jan - airfare - 97 percent	1,055.16			
					Feb BOD - airfare - 97 percent	468.90			
					Nov BOD - airfare - 97 percent	660.96			
				DONALD C BURKE Total					3,148.62
				JANET WIDMANN	August BOD - airfare - 97 percent	712.89			
					BOD - WedNet flight - 97 percent	855.82			
					Feb BOD - airfare - 97 percent	260.82			
				JANET WIDMANN Total					1,829.53
				JULIE A BENTZ	BOD Aug - airfare - 97 percent	424.86			
					Feb BOD - airfare - 97 percent	181.58			
					Nov BOD - airfare - 97 percent	404.69			
					WEDNET - airfare - 97 percent	578.12			
				JULIE A BENTZ Total					1,589.25
				KEVIN B JACOBSEN	August BOD - airfare - 97 percent	500.25			
					BOD Orientation - airfare - 97 percent	420.17			
				KEVIN B JACOBSEN Total					920.42
				KEVIN JACOBSEN	August BOD - airfare - 97 percent	-			
				KEVIN JACOBSEN Total					-
				KRISTIANNE BLAKE	BOD Jan - airfare - 97 percent	623.52			
					Feb BOD - airfare - 97 percent	711.20			
				KRISTIANNE BLAKE Total					1,334.72
				REBECCA A KLEIN	August BOD - airfare - 97 percent	1,357.61			
					BOD - WEDNET airfare - 97 percent	592.23			
					Feb BOD - airfare - 97 percent	744.38			
					Nov BOD - airfare - 97 percent	717.49			
				REBECCA A KLEIN Total					3,411.71
			SCOTT H MAW	Aug/Nov BOD - airfare - 97 percent	559.41				
				Jan/Feb BOD - airfare - 97 percent	1,150.43				
			SCOTT H MAW Total					1,709.84	
SCOTT MORRIS	Feb BOD - airfare - 97 percent	125.13							
SCOTT MORRIS Total					125.13				
SENA M KWAWU	BOD Aug - airfare - 97 percent	327.67							
	Feb BOD - airfare - 97 percent	337.37							
	Nov BOD - airfare - 97 percent	444.07							
SENA M KWAWU Total					1,109.11				
205 Airfare Total					16,845.74				
210 Employee Auto Mileage	DONALD C BURKE	BOD August - mileage - 97 percent	45.75						
		BOD Jan - mileage - 97 percent	45.75						
		Feb BOD - mileage - 97 percent	45.75						
		Nov BOD - mileage - 97 percent	45.75						
DONALD C BURKE Total					183.00				
JANET WIDMANN	Feb BOD - mileage - 97 percent	45.15							

930200	CD	AA	210 Employee Auto Mileage	JANET WIDMANN Total		45.15	
				JULIE A BENTZ	BOD Aug - mileage- 97 percent	116.11	
					Feb BOD - mileage - 97 percent	116.11	
					Nov BOD - mileage - 97 percent	116.11	
					WEDNET - mileage - 97 percent	116.11	
				JULIE A BENTZ Total		464.44	
				REBECCA A KLEIN	August BOD - mileage - 97 percent	7.74	
					BOD - mileage - 97 percent	57.41	
					Nov BOD - mileage - 97 percent	22.58	
				REBECCA A KLEIN Total		87.73	
				SCOTT H MAW		Nov BOD - mileage - 97 percent	170.24
				SCOTT H MAW Total		170.24	
				SCOTT MORRIS		Feb BOD - mileage - 97 percent	51.60
				SCOTT MORRIS Total		51.60	
				210 Employee Auto Mileage Total		1,002.16	
			215 Employee Business Meals	CORP CREDIT CARD		Debbie Deubel-Centralpointemktst2163	13.97
						Debbie Deubel-The Hamilton	77.73
						Debbie Deubel-Tst* Emissary	83.36
						LISA LEE-BEACON HILL EVENTS	3,415.45
						Lisa Lee-Churchill S Steakhouse	485.00
						LISA LEE-CLINKERDAGGER-SPOKANE	681.61
						Lisa Lee-Hotel Washington F&b	61.46
						Lisa Lee-Lincoln House Restaurant	36.60
						LISA LEE-MARYHILL WINERY	2,311.41
						Lisa Lee-Mizuna	291.00
						Lisa Lee-Msp Airp Panda Express 12	30.46
						Lisa Lee-Nectar Catering And Event	2,705.68
						Lisa Lee-Old Ebbitt Grill	97.39
						Lisa Lee-Sq *crews Dca Llc	24.50
						Lisa Lee-The Davenport Grand F&	2,085.26
						LISA LEE-TST MUSTARD SEED - NORTH	383.14
						Lisa Lee-Tst* Astro Doughnuts & Fr	16.01
						Lisa Lee-Tst* Leye - Joes - Dc	99.89
		LISA LEE-WOODEN CITY- SPOKANE		613.04			
CORP CREDIT CARD Total		13,512.96					
DONALD C BURKE		BOD August - lunch w/ Rkrasselt- 97 percent		43.49			
DONALD C BURKE Total		43.49					
JANET WIDMANN	August BOD - meals - 97 percent	40.21					
	BOD - WedNet meals - 97 percent	170.42					
	Feb BOD - meals - 97 percent	132.61					
	Nov BOD - meals - 97 percent	127.21					
JANET WIDMANN Total		470.45					
REBECCA A KLEIN	August BOD - meals - 97 percent	24.25					
	BOD - meals - 97 percent	59.73					
REBECCA A KLEIN Total		83.98					
SCOTT H MAW		Jan/Feb BOD - meals - 97 percent	10.96				
SCOTT H MAW Total		10.96					
SENA M KWAWU		Feb BOD - meals - 97 percent	13.93				
SENA M KWAWU Total		13.93					
SODEXO INC & AFFILIATES	BOD - Audit Committee - 97 percent	154.57					
	BOD - Director Orientation - 97 percent	467.56					
	BOD Aug - meals - 97 percent	1,847.65					
	Feb BOD - meals - 97 percent	1,474.74					
	May BOD lunch - 97 percent	303.95					
	Nov BOD - meals - 97 percent	1,250.74					
	SALES TAX	489.42					
SODEXO INC & AFFILIATES Total		5,988.63					
THE DAVENPORT GRAND		Nov BOD - meals - 97 percent	143.86				

930200	CD	AA	215 Employee Business Meals	THE DAVENPORT GRAND Total	143.86	
			215 Employee Business Meals Total		20,268.26	
			220 Employee Car Rental	CORP CREDIT CARD	DEBBIE DEUBEL-LIMOLINK LISA LEE-AMBASSADOR/BLACK STAR Lisa Lee-Uber Trip	454.93 3,142.80 39.94
				CORP CREDIT CARD Total		3,637.67
				ENTERPRISE RENT A CAR	August BOD - tour - 97 percent	252.31
					SALES TAX	15.26
				ENTERPRISE RENT A CAR Total		267.57
			220 Employee Car Rental Total		3,905.24	
			230 Employee Lodging	CORP CREDIT CARD	DEBBIE DEUBEL-GRAND HYATT AT SFO Lisa Lee-Intercontinental Willard	1,202.50 11,754.31
				CORP CREDIT CARD Total		12,956.81
				DONALD C BURKE	BOD August - hotel - 97 percent	121.25
				DONALD C BURKE Total		121.25
				JANET WIDMANN	BOD - WedNet hotel - 97 percent allowed Feb BOD - hotel - 97 percent	525.00 48.50
				JANET WIDMANN Total		573.50
				KEVIN B JACOBSEN	August BOD - hotel - 97 percent	250.72
				KEVIN B JACOBSEN Total		250.72
				KEVIN JACOBSEN	August BOD - hotel - 97 percent of allowed amount	-
				KEVIN JACOBSEN Total		-
				THE DAVENPORT GRAND	Feb BOD - hotel - 97 percent Nov BOD - hotel - 97 percent	2,041.87 2,041.77
				THE DAVENPORT GRAND Total		4,083.64
				THE DAVENPORT HOTEL	Aug BOD - hotel - 97 percent Aug BOD - hotel - 97 percent of allowed amount BOD orientation - KJacobsen - 97 percent	1,188.25 2,206.75 225.44
				THE DAVENPORT HOTEL Total		3,620.44
				230 Employee Lodging Total		21,606.36
				235 Employee Misc Expenses	CORP CREDIT CARD	Debbie Deubel-Spokane International Air LISA LEE-THE HISTORIC DAVENPORT
			CORP CREDIT CARD Total			43.72
			DONALD C BURKE		BOD August - parking/taxi - 97 percent	209.01
					BOD Jan - parking - 97 percent	54.16
					Feb BOD - parking/taxi - 97 percent	108.62
					Nov BOD - cab/parking - 97 percent	143.39
			DONALD C BURKE Total			515.18
			JANET WIDMANN		August BOD - cab/misc - 97 percent	376.71
					BOD - WedNet taxi/misc - 97 percent	1,054.22
					Feb BOD - parking/taxi - 97 percent	54.62
					Nov BOD - cab/misc - 97 percent	491.82
			JANET WIDMANN Total			1,977.37
			JULIE A BENTZ		BOD Aug - parking/taxi - 97 percent	139.35
					Feb BOD - taxi/parking - 97 percent	130.86
					Nov BOD - taxi/parking - 97 percent	299.30
					WEDNET - taxi - 97 percent	39.71
			JULIE A BENTZ Total			609.22
			KEVIN B JACOBSEN		August BOD - taxi/parking - 97 percent	666.88
					BOD Orientation - taxi - 97 percent	440.72
			KEVIN B JACOBSEN Total		1,107.60	
			KEVIN JACOBSEN	August BOD - cab/parking - 97 percent	-	
			KEVIN JACOBSEN Total		-	
			REBECCA A KLEIN	August BOD - taxi/parking - 97 percent	101.54	
				BOD - taxi - 97 percent	85.84	
Feb BOD - taxi/parking - 97 percent	55.27					
Nov BOD - cab - 97 percent	26.67					
REBECCA A KLEIN Total		269.32				

930200	CD	AA	235 Employee Misc Expenses	SCOTT H MAW	Aug/Nov BOD - cab - 97 percent	254.46
					Jan/Feb BOD - taxi - 97 percent	167.59
				SCOTT H MAW Total		422.05
			SENA M KWAWU	BOD Aug - taxi - 97 percent	220.66	
				Feb BOD - taxi - 97 percent	232.84	
				Nov BOD - cab - 97 percent	208.03	
				SENA M KWAWU Total	661.53	
				235 Employee Misc Expenses Total	5,605.99	
			340 Regular Payroll - NU	(blank)	(blank)	783.32
				(blank) Total		783.32
				340 Regular Payroll - NU Total	783.32	
			870 Lease Expense - Other	CORP CREDIT CARD	LISA LEE-MARYHILL WINERY	436.50
				CORP CREDIT CARD Total		436.50
				870 Lease Expense - Other Total	436.50	
			890 Office Supplies	CORP CREDIT CARD	Lisa Lee-Safeway #3255	111.51
				CORP CREDIT CARD Total		111.51
				890 Office Supplies Total	111.51	
			915 Printing	(blank)	SJ109 RICOH inv #8005130593/202303	0.48
				(blank) Total	SJ109 RICOH inv #8005339518/202307	0.07
				915 Printing Total	0.55	
925 Rental Expense - Other	BEACON HILL EVENTS	August BOD dinner venue deposit - 97 percent	485.00			
	BEACON HILL EVENTS Total		485.00			
	925 Rental Expense - Other Total	485.00				
	AA Total	71,992.84				
	CD Total	71,992.84				
930200 Total						71,992.84
426500	ZZ	ZZ	885 Miscellaneous	ADVENTURES IN ADVERTISING	Logowear for BOD and Officers	2,563.11
					SALES TAX	230.68
				ADVENTURES IN ADVERTISING Total	2,793.79	
				885 Miscellaneous Total	2,793.79	
				ZZ Total	2,793.79	
426500 Total						2,793.79
426100	ZZ	ZZ	340 Regular Payroll - NU	(blank)	(blank)	236.77
				(blank) Total		236.77
				340 Regular Payroll - NU Total	236.77	
				ZZ Total	236.77	
				ZZ Total	236.77	
426100 Total						236.77
417120	ZZ	ZZ	020 Professional Services	CT CORPORATION	CT - Salix	-
					CT Corp - Salix	400.00
				CT CORPORATION Total	400.00	
				020 Professional Services Total	400.00	
			340 Regular Payroll - NU	(blank)	(blank)	2,934.89
				(blank) Total		2,934.89
				340 Regular Payroll - NU Total	2,934.89	
	ZZ Total	3,334.89				
	ZZ Total	3,334.89				
417120 Total						3,334.89
417100	ZZ	ZZ	020 Professional Services	DEAN DAVIS PHOTOGRAPHY INC	BOD formal photos - 3 percent	28.20
					Discount Distributions	(1.41)
				DEAN DAVIS PHOTOGRAPHY INC Total	26.79	
				020 Professional Services Total	26.79	
			205 Airfare	CORP CREDIT CARD	DEBBIE DEUBEL-DELTA AIR 0062137773157	22.25
	DEBBIE DEUBEL-DELTA AIR 0062137773158	22.25				
	LISA LEE-AMERICAN AIR0010617000391	1.01				
		LISA LEE-AMERICAN AIR0012354226595	6.08			

417100	ZZ	ZZ	205 Airfare	CORP CREDIT CARD Total		51.59
				DONALD C BURKE	BOD August - airfare - 3 percent	29.80
					BOD Jan - airfare - 3 percent	32.63
					Feb BOD - airfare - 3 percent	14.50
					Nov BOD - airfare - 3 percent	20.44
				DONALD C BURKE Total		97.37
				JANET WIDMANN	August BOD - airfare - 3 percent	22.05
					BOD - WedNet flight - 3 percent	26.47
					BOD - WedNet hotel - 3 percent	730.17
					Feb BOD - airfare - 3 percent	8.07
				JANET WIDMANN Total		786.76
				JULIE A BENTZ	BOD Aug - airfare - 3 percent	13.14
					Feb BOD - airfare - 3 percent	5.62
					Nov BOD - airfare - 3 percent	12.52
					WEDNET - airfare - 3 percent	17.88
				JULIE A BENTZ Total		49.16
				KEVIN B JACOBSEN	August BOD - airfare - 3 percent	15.47
					BOD Orientation - airfare - 3 percent	12.99
				KEVIN B JACOBSEN Total		28.46
				KEVIN JACOBSEN	August BOD - airfare - 3 percent	-
				KEVIN JACOBSEN Total		-
				KRISTIANNE BLAKE	BOD Jan - airfare - 3 percent	19.28
					Feb BOD - airfare - 3 percent	22.00
				KRISTIANNE BLAKE Total		41.28
				REBECCA A KLEIN	August BOD - airfare - 3 percent	41.99
					BOD - WEDNET airfare - 3 percent	18.32
					Feb BOD - airfare - 3 percent	23.02
					Nov BOD - airfare - 3 percent	22.19
				REBECCA A KLEIN Total		105.52
				SCOTT H MAW	Aug/Nov BOD - airfare - 3 percent	17.30
					Jan/Feb BOD - airfare - 3 percent	35.58
				SCOTT H MAW Total		52.88
				SCOTT MORRIS	Feb BOD - airfare - 3 percent	3.87
				SCOTT MORRIS Total		3.87
				SENA M KWAWU	BOD Aug - airfare - 3 percent	10.13
					Feb BOD - airfare - 3 percent	10.43
Nov BOD - airfare - 3 percent	13.73					
SENA M KWAWU Total		34.29				
205 Airfare Total		1,251.18				
210 Employee Auto Mileage	DONALD C BURKE	BOD August - mileage - 3 percent	1.41			
		BOD Jan - mileage - 3 percent	1.41			
		Feb BOD - mileage - 3 percent	1.41			
		Nov BOD - mileage - 3 percent	1.41			
	DONALD C BURKE Total		5.64			
	JANET WIDMANN	Feb BOD - mileage - 3 percent	1.40			
	JANET WIDMANN Total		1.40			
	JULIE A BENTZ	BOD Aug - mileage - 3 percent	3.59			
		Feb BOD - mileage - 3 percent	3.59			
		Nov BOD - mileage - 3 percent	3.59			
		WEDNET - mileage - 3 percent	3.59			
	JULIE A BENTZ Total		14.36			
	REBECCA A KLEIN	August BOD - mileage - 3 percent	0.24			
		BOD - mileage - 3 percent	1.78			
		Nov BOD - mileage - 3 percent	0.70			
	REBECCA A KLEIN Total		2.72			
SCOTT H MAW	Nov BOD - mileage - 3 percent	5.26				
SCOTT H MAW Total		5.26				
SCOTT MORRIS	Feb BOD - mileage - 3 percent	1.60				

417100	ZZ	ZZ	210 Employee Auto Mileage	SCOTT MORRIS Total		1.60	
			210 Employee Auto Mileage Total			30.98	
			215 Employee Business Meals	CORP CREDIT CARD	Debbie Deubel-Centralpointemktst2163	0.43	
					Debbie Deubel-The Hamilton	2.40	
					Debbie Deubel-Tst* Emissary	2.58	
					LISA LEE-BEACON HILL EVENTS	4,085.16	
					Lisa Lee-Churchill S Steakhouse	15.00	
					LISA LEE-CLINKERDAGGER-SPOKANE	21.09	
					Lisa Lee-Hotel Washington F&b	1.90	
					Lisa Lee-Lincoln House Restaurant	1.13	
					LISA LEE-MARYHILL WINERY	71.49	
					Lisa Lee-Mizuna	9.00	
					Lisa Lee-Msp Airp Panda Express 12	0.94	
					Lisa Lee-Nectar Catering And Event	432.35	
					Lisa Lee-Old Ebbitt Grill	3.01	
					Lisa Lee-Sq *crews Dca Llc	0.76	
					Lisa Lee-The Davenport Grand F&	24.04	
					LISA LEE-TST MUSTARD SEED - NORTH	11.85	
					Lisa Lee-Tst* Astro Doughnuts & Fr	0.50	
					Lisa Lee-Tst* Leye - Joes - Dc	3.09	
					LISA LEE-WOODEN CITY- SPOKANE	18.96	
					CORP CREDIT CARD Total	4,705.68	
					DONALD C BURKE	BOD August - lunch with Rkrasselt - 3 percent	1.34
					DONALD C BURKE Total	1.34	
					JANET WIDMANN	August BOD - meals - 3 percent	1.24
						BOD - WedNet meals - 3 percent	5.27
						Feb BOD - meals - 3 percent	4.10
						Nov BOD - meals - 3 percent	3.93
					JANET WIDMANN Total	14.54	
					REBECCA A KLEIN	August BOD - meals - 3 percent	0.75
						BOD - meals - 3 percent	1.85
					REBECCA A KLEIN Total	2.60	
					SCOTT H MAW	Jan/feb BOD - meals - 3 percent	0.34
		SCOTT H MAW Total	0.34				
		SENA M KWAWU	Feb BOD - meals - 3 percent	0.43			
		SENA M KWAWU Total	0.43				
		SODEXO INC & AFFILIATES	BOD - Audit Committee - 3 percent	4.78			
			BOD - Director Orientation - 3 percent	14.46			
			BOD Aug - meals - 3 percent	57.14			
			Feb BOD - meals - 3 percent	45.61			
			May BOD lunch - 3 percent	9.40			
			Nov BOD - meals - 3 percent	38.68			
			SALES TAX	15.15			
		SODEXO INC & AFFILIATES Total	185.22				
		THE DAVENPORT GRAND	Nov BOD - meals - 3 percent	1.96			
		THE DAVENPORT GRAND Total	1.96				
		215 Employee Business Meals Total	4,912.11				
		220 Employee Car Rental	CORP CREDIT CARD	DEBBIE DEUBEL-LIMOLINK	14.07		
				LISA LEE-AMBASSADOR/BLACK STAR	2,897.20		
				Lisa Lee-Uber Trip	1.24		
			CORP CREDIT CARD Total	2,912.51			
			ENTERPRISE RENT A CAR	August BOD - tour - 3 percent	7.80		
				SALES TAX	0.48		
			ENTERPRISE RENT A CAR Total	8.28			
		220 Employee Car Rental Total	2,920.79				
		230 Employee Lodging	CORP CREDIT CARD	DEBBIE DEUBEL-GRAND HYATT AT SFO	25.64		
				Lisa Lee-Intercontinental Willard	363.54		
			CORP CREDIT CARD Total	389.18			

417100	ZZ	ZZ	230 Employee Lodging	DONALD C BURKE	BOD August - hotel - 3 percent	179.82
			DONALD C BURKE Total			179.82
			JANET WIDMANN	Feb BOD - hotel - 3 percent	1.50	
			JANET WIDMANN Total			1.50
			KEVIN B JACOBSEN	August BOD - hotel - 3 percent	7.75	
			KEVIN B JACOBSEN Total			7.75
			KEVIN JACOBSEN	August BOD - hotel - 3 percent	-	
			KEVIN JACOBSEN Total			-
			THE DAVENPORT GRAND	Feb BOD - hotel - 3 percent	63.15	
				Nov BOD - hotel - 3 percent	63.15	
				Nov BOD - meals - 3 percent	2.49	
			THE DAVENPORT GRAND Total			128.79
			THE DAVENPORT HOTEL	Aug BOD - hotel - 3 percent	580.05	
				BOD orientation - KJacobsen - 3 percent	6.97	
			THE DAVENPORT HOTEL Total			587.02
			230 Employee Lodging Total			1,294.06
			235 Employee Misc Expenses	CORP CREDIT CARD	Debbie Deubel-Spokane International Air	0.96
					LISA LEE-THE HISTORIC DAVENPORT	0.40
			CORP CREDIT CARD Total			1.36
			DONALD C BURKE	BOD August - parking/taxi - 3 percent	6.46	
				BOD Jan - parking - 3 percent	1.68	
				Feb BOD - parking/taxi - 3 percent	3.36	
				Nov BOD - cab/parking - 3 percent	4.43	
			DONALD C BURKE Total			15.93
			JANET WIDMANN	August BOD - cab/misc - 3 percent	11.65	
				BOD - WedNet taxi/misc - 3 percent	32.60	
				Feb BOD - parking/taxi - 3 percent	1.69	
				Nov BOD - cab/misc - 3 percent	15.21	
			JANET WIDMANN Total			61.15
			JULIE A BENTZ	BOD Aug - parking/taxi - 3 percent	4.31	
				Feb BOD - taxi/parking - 3 percent	4.05	
				Nov BOD - taxi/parking - 3 percent	9.26	
				WEDNET - taxi - 3 percent	1.23	
JULIE A BENTZ Total			18.85			
KEVIN B JACOBSEN	August BOD - taxi/parking - 3 percent	20.62				
	BOD Orientation - taxi - 3 percent	13.63				
KEVIN B JACOBSEN Total			34.25			
KEVIN JACOBSEN	August BOD - cab/parking - 3 percent	-				
KEVIN JACOBSEN Total			-			
REBECCA A KLEIN	August BOD - taxi/parking - 3 percent	3.14				
	BOD - taxi - 3 percent	2.65				
	Feb BOD - parking/taxi - 3 percent	1.71				
	Nov BOD - cab - 3 percent	0.82				
REBECCA A KLEIN Total			8.32			
SCOTT H MAW	Aug/Nov BOD - cab - 3 percent	7.87				
	Jan/Feb BOD - taxi - 3 percent	5.18				
SCOTT H MAW Total			13.05			
SENA M KWAWU	BOD Aug - taxi - 3 percent	6.82				
	Feb BOD - taxi - 3 percent	7.20				
	Nov BOD - cab - 3 percent	6.43				
SENA M KWAWU Total			20.45			
235 Employee Misc Expenses Total			173.36			
340 Regular Payroll - NU	(blank)	(blank)	1,849.80			
	(blank) Total		1,849.80			
340 Regular Payroll - NU Total			1,849.80			
870 Lease Expense - Other	CORP CREDIT CARD	LISA LEE-MARYHILL WINERY	13.50			
	CORP CREDIT CARD Total		13.50			
870 Lease Expense - Other Total			13.50			

417100	ZZ	ZZ	885 Miscellaneous	CORP CREDIT CARD	DEBBIE DEUBEL-PORCHLIGHT BOOK CO	441.92	
					DEBBIE DEUBEL-YETI 1-833-225-9384	1,154.50	
					LISA LEE-GOLF ZOO INC	6,500.00	
				CORP CREDIT CARD Total		8,096.42	
				KRISTIANNE BLAKE	Board Retirement	1,000.00	
				KRISTIANNE BLAKE Total		1,000.00	
				885 Miscellaneous Total		9,096.42	
				890 Office Supplies	CORP CREDIT CARD	Lisa Lee-Safeway #3255	-
					CORP CREDIT CARD Total		-
				890 Office Supplies Total		-	
				925 Rental Expense - Other	BEACON HILL EVENTS	August BOD dinner venue deposit - 97 percent	15.00
					BEACON HILL EVENTS Total		15.00
				925 Rental Expense - Other Total		15.00	
				ZZ Total		21,583.99	
				ZZ Total		21,583.99	
417100 Total			21,583.99				
Grand Total			99,942.28				

Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2023

		<u>12.2023 Adjustment</u>
Total Adjustment	MR-BOD-4	\$ (1,151,849)
 <u>Allocated to Washington Electric</u>		
<u>12.2023</u>		
70.112% E - Note 7		
68.703% E - Note 4		\$ (554,835)
 <u>Allocated to Washington Gas</u>		
<u>12.2023</u>		
20.708% E - Note 7		
69.737% G - Note 4		\$ (166,340)
 <u>Allocated to Idaho Electric</u>		
<u>12.2023</u>		
70.112% E - Note 7		
31.297% E - Note 4		\$ (252,750)
 <u>Allocated to Idaho Gas</u>		
<u>12.2023</u>		
20.708% E - Note 7		
30.263% G - Note 4		\$ (72,185)
 <u>Allocated to Oregon</u>		
<u>12.2023</u>		
9.180% E - Note 7		\$ (105,740)
		\$ (1,151,850)

1.0000	E - Note 7	(Results of Operation E-ALL-12A, pg. 2)
1.0000	E - Note 4	(Results of Operation E-ALL-12A, pg. 1)
1.0000	G - Note 4	(Results of Operation G-ALL-12A, pg. 1)

Prep by: _____ 1st Review: _____

Board of Directors Fees
For the twelve months ended December 31, 2023

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	9,2023 Total
Quarterly Payments/Retainers	\$ 1,148,838.16	\$ 35,531.08	\$ 1,184,369.30
Stock Compensation	\$ 1,228,381.62	\$ 37,991.18	\$ 1,266,372.80
Total Utility expenses to be shared	\$ 2,377,219.78	\$ 73,522.33	\$ 2,450,742.10
	97%	3%	
Total Board of Director Compensation	\$ 2,377,219.78	\$ 73,522.33	\$ 2,450,742.10
			\$ 2,450,742.10
Should be Charge to	50% Utility	50% Non-Utility	Total
Quarterly Payments/Retainers	\$ 1,225,371.05	\$ 1,225,371.05	\$ 2,450,742.10
Stock Compensation	\$ -	\$ -	\$ -
	\$ 1,225,371.05	\$ 1,225,371.05	\$ 2,450,742.10
Miscellaneous Adjustment Needed	\$ (1,151,848.73)	\$ 1,151,848.72	\$ (0.01)

MR-BOD-3

Sum of Transaction Amount	Accounting Period	Transaction Description	FERC Account	Grand Total	
Vendor Name			417100 923000 930200		
DONALD C BURKE	202301	BOD - 1st Qtr payment - 3 percent	862.50	862.50	
		BOD - 1st Qtr payment - 97 percent		27,887.50	27,887.50
	202304	BOD - 2nd Qtr Payment - 3 percent	1,012.50		1,012.50
		BOD - 2nd Qtr Payment - 97 percent		32,737.50	32,737.50
	202307	BOD - 3rd Qtr Payment - 3 percent	1,088.32		1,088.32
		BOD - 3rd Qtr Payment - 97 percent		35,188.90	35,188.90
	202310	BOD 4th qtr retainer - 3 percent	1,087.57		1,087.57
	BOD 4th qtr retainer - 97 percent		35,164.60	35,164.60	
DONALD C BURKE Total			4,050.89	130,978.50	135,029.39
HEIDI B STANLEY	202301	BOD - 1st Qtr payment - 3 percent	712.50	712.50	
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50
	202304	BOD - 2nd Qtr Payment - 3 percent	712.50		712.50
		BOD - 2nd Qtr Payment - 97 percent		23,037.50	23,037.50
	202307	BOD - 3rd Qtr Payment - 3 percent	713.32		713.32
		BOD - 3rd Qtr Payment - 97 percent		23,063.90	23,063.90
	202310	BOD 4th qtr retainer - 3 percent	712.57		712.57
	BOD 4th qtr retainer - 97 percent		23,039.60	23,039.60	
HEIDI B STANLEY Total			2,850.89	92,178.50	95,029.39
JANET WIDMANN	202301	BOD - 1st Qtr payment - 3 percent	825.00	825.00	
		BOD - 1st Qtr payment - 97 percent		26,675.00	26,675.00
	202304	BOD - 2nd Qtr Payment - 3 percent	825.00		825.00
		BOD - 2nd Qtr Payment - 97 percent		26,675.00	26,675.00
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82
		BOD - 3rd Qtr Payment - 97 percent		26,701.40	26,701.40
	202310	BOD 4th qtr retainer - 3 percent	825.07		825.07
	BOD 4th qtr retainer - 97 percent		26,677.10	26,677.10	
JANET WIDMANN Total			3,300.89	106,728.50	110,029.39
JEFFRY L PHILIPPS	202301	BOD - 1st Qtr payment - 3 percent	712.50	712.50	
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50
	202304	BOD - 2nd Qtr Payment - 3 percent	712.50		712.50
		BOD - 2nd Qtr Payment - 97 percent		23,037.50	23,037.50
202307	BOD - 3rd Qtr Payment - 3 percent	713.32		713.32	

MR_BOD-5

JEFFRY L PHILIPPS	202307	BOD - 3rd Qtr Payment - 97 percent		23,063.90	23,063.90		
	202310	BOD 4th qtr retainer - 3 percent	712.57		712.57		
		BOD 4th qtr retainer - 97 percent			23,039.60	23,039.60	
JEFFRY L PHILIPPS Total			2,850.89	92,178.50	95,029.39	\$ 91,704.39	\$ 3,325.00
JULIE A BENTZ	202301	BOD - 1st Qtr payment - 3 percent	712.50		712.50		
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50		
	202304	BOD - 2nd Qtr Payment - 3 percent	712.50		712.50		
		BOD - 2nd Qtr Payment - 97 percent			23,037.50	23,037.50	
	202307	BOD - 3rd Qtr Payment - 3 percent	713.32		713.32		
		BOD - 3rd Qtr Payment - 97 percent			23,063.90	23,063.90	
202310	BOD 4th qtr retainer - 3 percent	712.57		712.57			
	BOD 4th qtr retainer - 97 percent			23,039.60	23,039.60		
JULIE A BENTZ Total			2,850.89	92,178.50	95,029.39	\$ 91,704.39	\$ 3,325.00
KEVIN B JACOBSEN	202305	BOD 2nd Qtr Retainer - 3 percent	216.67		216.67		
		BOD 2nd Qtr Retainer - 97 percent		7,005.55	7,005.55		
	202307	BOD - 3rd Qtr Payment - 3 percent	217.48		217.48		
		BOD - 3rd Qtr Payment - 97 percent			7,031.96	7,031.96	
	202310	BOD 4th qtr retainer - 3 percent	216.73		216.73		
BOD 4th qtr retainer - 97 percent				7,007.66	7,007.66		
KEVIN B JACOBSEN Total			650.88	21,045.17	21,696.05	\$ 19,471.06	\$ 2,224.99
KRISTIANNE BLAKE	202301	BOD - 1st Qtr payment - 3 percent	1,712.50		1,712.50		
		BOD - 1st Qtr payment - 97 percent		55,370.84	55,370.84		
	202304	BOD - 2nd Qtr Payment - 3 percent	-		-		
		BOD - 2nd Qtr Payment - 97 percent			-	-	
	202307	BOD 2nd qtr payment - 3 percent	1,634.76		1,634.76		
BOD 2nd qtr payment - 97 percent				52,857.31	52,857.31		
KRISTIANNE BLAKE Total			3,347.26	108,228.15	111,575.41	\$ 112,575.41	\$ (999.99)
REBECCA A KLEIN	202301	BOD - 1st Qtr payment - 3 percent	825.00		825.00		
		BOD - 1st Qtr payment - 97 percent		26,675.00	26,675.00		
	202304	BOD - 2nd Qtr Payment - 3 percent	825.00		825.00		
		BOD - 2nd Qtr Payment - 97 percent			26,675.00	26,675.00	
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82		
		BOD - 3rd Qtr Payment - 97 percent			26,701.40	26,701.40	
202310	BOD 4th qtr retainer - 3 percent	825.07		825.07			
	BOD 4th qtr retainer - 97 percent			26,677.10	26,677.10		
REBECCA A KLEIN Total			3,300.89	106,728.50	110,029.39	\$ 106,479.39	\$ 3,550.00
SCOTT H MAW	202301	BOD - 1st Qtr payment - 3 percent	825.00		825.00		
		BOD - 1st Qtr payment - 97 percent		26,675.00	26,675.00		
	202304	BOD - 2nd Qtr Payment - 3 percent	825.00		825.00		
		BOD - 2nd Qtr Payment - 97 percent			26,675.00	26,675.00	
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82		
		BOD - 3rd Qtr Payment - 97 percent			26,701.40	26,701.40	
202310	BOD 4th qtr retainer - 3 percent	850.07		850.07			
	BOD 4th qtr retainer - 97 percent			27,485.44	27,485.44		
SCOTT H MAW Total			3,325.89	107,536.84	110,862.73	\$ 107,300.22	\$ 3,562.51
SCOTT L MORRIS	202301	BOD - 1st Qtr payment - 3 percent	1,462.50		1,462.50		
		BOD - 1st Qtr payment - 97 percent		47,287.50	47,287.50		
	202304	BOD - 2nd Qtr Payment - 3 percent	1,462.50		1,462.50		
		BOD - 2nd Qtr Payment - 97 percent			47,287.50	47,287.50	
	202307	BOD - 3rd Qtr Payment - 3 percent	1,463.32		1,463.32		
		BOD - 3rd Qtr Payment - 97 percent			47,313.90	47,313.90	
202310	BOD 4th qtr retainer - 3 percent	1,462.57		1,462.57			
	BOD 4th qtr retainer - 97 percent			47,289.60	47,289.60		
SCOTT L MORRIS Total			5,850.89	189,178.50	195,029.39	\$ 190,204.39	\$ 4,825.00
SENA M KWAWU	202301	BOD - 1st Qtr payment - 3 percent	712.50		712.50		
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50		
	202304	BOD - 2nd Qtr Payment - 3 percent	787.50		787.50		
		BOD - 2nd Qtr Payment - 97 percent			25,462.50	25,462.50	
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82		
		BOD - 3rd Qtr Payment - 97 percent			26,701.40	26,701.40	
202310	BOD 4th qtr retainer - 3 percent	825.07		825.07			
	BOD 4th qtr retainer - 97 percent			26,677.10	26,677.10		
SENA M KWAWU Total			3,150.89	101,878.50	105,029.39	\$ 101,554.39	\$ 3,475.00

(blank)	202305	MAY DIRECTOR SHARES	37,491.83	1,212,235.97		1,249,727.80		
	202309	MAY DIRECTOR SHARES ADJUSTMENT		(1,212,235.97)	1,212,235.97	-		
		SEPTEMBER DIRECTOR SHARES	499.35		16,145.65	16,645.00		
(blank) Total			37,991.18	-	1,228,381.62	1,266,372.80		
Grand Total			73,522.33	-	2,377,219.78	2,450,742.11	\$ 1,266,372.80	-
							2,416,654.61	34,087.50

B&O taxes and
Sept. Stock Iss.

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q1 2023 - Pay January

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00	\$ 45,833.34	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00		\$ 259,583.34
Chair Retainer		\$ 3,750.00	\$ 5,000.00	\$ 3,750.00		\$ 3,750.00				\$ 3,750.00		\$ 20,000.00
Lead Director Retainer		\$ 7,500.00										\$ 7,500.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
SUBTOTAL	\$ 23,750.00	\$ 57,083.34	\$ 28,750.00	\$ 27,500.00	\$ 23,750.00	\$ 27,500.00	\$ 48,750.00	\$ 23,750.00	\$ 23,750.00	\$ 27,500.00	\$ -	\$ 312,083.34
B&O taxes withheld for 1st Quarter	\$ (356.25)		\$ (431.25)	\$ (412.50)	\$ (356.25)	\$ (412.50)	\$ (731.25)	\$ (356.25)	\$ (356.25)	\$ (412.50)		\$ (3,825.00)
TOTAL	\$ 23,393.75	\$ 57,083.34	\$ 28,318.75	\$ 27,087.50	\$ 23,393.75	\$ 27,087.50	\$ 48,018.75	\$ 23,393.75	\$ 23,393.75	\$ 27,087.50	\$ -	\$ 308,258.34

\$ 308,258.34

Kblake taking her entire retainer in cash - retirement in May. Prorated 5 months divided equal payments (95,000+125,000=220,000; 220,000/12*5=91,666.67; 91,666.67/2=45,833.34)

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q2 2023 - Pay April

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00	\$ 45,833.33	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 7,222.22	\$ 266,805.55
Chair Retainer		\$ 2,500.00	\$ 5,000.00	\$ 3,750.00	\$ 2,500.00	\$ 3,750.00				\$ 3,750.00		\$ 21,250.00
Lead Director/Vice Chair Retainer		\$ 5,000.00	\$ 5,000.00									\$ 10,000.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
Deferred - March 2023 Div		\$ 1,158.74										\$ 1,158.74
Stock Issuance Fractional Share												\$ -
Retirement Gift		\$ 1,000.00										
SUBTOTAL	\$ 23,750.00	\$ 55,492.07	\$ 33,750.00	\$ 27,500.00	\$ 26,250.00	\$ 27,500.00	\$ 48,750.00	\$ 23,750.00	\$ 23,750.00	\$ 27,500.00	\$ 7,222.22	\$ 324,214.29
B&O taxes withheld for 2nd Quarter	\$ (356.25)		\$ (506.25)	\$ (412.50)	\$ (393.75)	\$ (412.50)	\$ (731.25)	\$ (356.25)	\$ (356.25)	\$ (412.50)	\$ (108.33)	\$ (4,045.83)
TOTAL	\$ 23,393.75	\$ 55,492.07	\$ 33,243.75	\$ 27,087.50	\$ 25,856.25	\$ 27,087.50	\$ 48,018.75	\$ 23,393.75	\$ 23,393.75	\$ 27,087.50	\$ 7,113.89	\$ 320,168.46

\$ 325,214.29

\$ 321,168.46

Kblake taking her entire retainer in cash - retirement in May. Prorated 5 months divided equal payments. Prorated Chair and Lead Director for 2 months.

Don Burke prorated Vice Chair retainer for 2 months (30,000/12*2=5,000), Sena Kwawu prorated Finance Chair for 2 months (15,000/12*2=2500)

New Director prorated 8 months (95,000+125000=220,000; 220,000/12*8=146,666.67; 146,666.67-125,000 (stock)=21,666.67) - full stock payment of 125,000, cash option of \$21,666.67 divided into 3 equal payments for Q2 - Q4

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q3 2023 - Pay July

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00		\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 7,222.22	\$ 220,972.22
Chair Retainer			\$ 5,000.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00				\$ 3,750.00		\$ 20,000.00
Vice Chair Retainer			\$ 7,500.00									\$ 7,500.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
Stock Issuance Fractional Share	\$ 27.22		\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 272.20
SUBTOTAL	\$ 23,777.22	\$ -	\$ 36,277.22	\$ 27,527.22	\$ 27,527.22	\$ 27,527.22	\$ 48,777.22	\$ 23,777.22	\$ 23,777.22	\$ 27,527.22	\$ 7,249.44	\$ 273,744.42
B&O taxes withheld for 3rd Quarter	\$ (2,231.25)	\$ -	\$ (2,418.75)	\$ (2,287.50)	\$ (2,287.50)	\$ (2,287.50)	\$ (2,606.25)	\$ (2,231.25)	\$ (2,231.25)	\$ (2,287.50)	\$ (1,983.33)	\$ (22,852.08)
TOTAL	\$ 21,545.97	\$ -	\$ 33,858.47	\$ 25,239.72	\$ 25,239.72	\$ 25,239.72	\$ 46,170.97	\$ 21,545.97	\$ 21,545.97	\$ 25,239.72	\$ 5,266.11	\$ 250,892.34

\$ 250,892.34

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q4 2023 - Pay October

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00		\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 7,222.22	\$ 220,972.22
Chair Retainer			\$ 5,000.00	\$ 3,750.00	\$ 3,750.00	\$ 4,583.33				\$ 3,750.00		\$ 20,833.33
Vice Chair Retainer			\$ 7,500.00									\$ 7,500.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
Stock Issuance Fractional Share	\$ 2.17		\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 21.70
SUBTOTAL	\$ 23,752.17	\$ -	\$ 36,252.17	\$ 27,502.17	\$ 27,502.17	\$ 28,335.50	\$ 48,752.17	\$ 23,752.17	\$ 23,752.17	\$ 27,502.17	\$ 7,224.39	\$ 274,327.26
B&O taxes withheld for 4th Quarter	\$ (381.25)		\$ (568.75)	\$ (437.50)	\$ (437.50)	\$ (450.00)	\$ (756.25)	\$ (381.25)	\$ (381.25)	\$ (437.50)	\$ (133.33)	\$ (4,364.58)
TOTAL	\$ 23,370.92	\$ -	\$ 35,683.42	\$ 27,064.67	\$ 27,064.67	\$ 27,885.50	\$ 47,995.92	\$ 23,370.92	\$ 23,370.92	\$ 27,064.67	\$ 7,091.06	\$ 269,962.68

\$ 269,962.68

Compensation Chair Retainer increase \$2,500 prorated 4 months (Sept - Dec)
 Stock Retainer increase \$5,000 prorated 4 months (Sept - Dec)

Avista Utilities
 Miscellaneous Adjustment - Removal of Non-Utility Transactions
 For the Twelve Months Ended December 31, 2023

Sum of Transaction Amount	Ferc	Service CD		Jurisdiction						GD			Grand Total			
		AA	AN	ID	WA	ED AN	ID	WA	AA	AN	ID	OR		WA		
506000																
545000		4.85						4,025.45								4,030.30
557000		(692.21)														(692.21)
560000		(250.00)														(250.00)
566000													655.96			655.96
580000						31.37										31.37
588000								(85.31)	120.12							34.81
870000								(653.11)								(653.11)
880000								14.41								14.41
892000								311.12								311.12
905000		257.99						91.86								257.99
908000																-
921000								2,513.68								2,513.68
923000																-
928000										1,546.87						1,546.87
930200											226.55					226.55
935000																-
Grand Total																
		(679.37)				31.37		6,218.10	120.12	1,546.87	226.55			655.96		8,119.60

Electric		Jurisdiction													
		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA		
506000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
545000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
557000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
560000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
566000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
580000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
588000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
870000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
880000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
892000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
905000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
908000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
921000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
923000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
928000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
930200	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
935000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		

GAS		Jurisdiction													
		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA		
506000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
545000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
557000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
560000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
566000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
580000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
588000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
870000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
880000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
892000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
905000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
908000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
921000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
923000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
928000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
930200	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		
935000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%		

WA Electric		Jurisdiction													
		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA		
506000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
545000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
557000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
560000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%		

566000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
580000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
588000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
870000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
880000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
892000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
905000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
908000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
921000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
923000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
928000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
930200	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
935000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

WA GAS

	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	
506000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
545000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
557000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
560000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
566000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
580000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
588000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
870000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
880000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
892000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
905000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
908000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
921000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
923000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
928000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
930200	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	
935000	4	69.737%	69.737%	0.000%	100.000%	0.000%	0.000%	69.737%	69.737%	0.000%	0.000%	100.000%	

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
506000	\$ 2.34	\$ -	\$ -	\$ -	\$ 2,765.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,767.94
545000	\$ (333.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (333.43)
557000	\$ (120.42)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (120.42)
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
566000	\$ -	\$ -	\$ -	\$ 21.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.99
580000	\$ -	\$ -	\$ -	\$ -	\$ (58.61)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58.61)
588000	\$ -	\$ -	\$ -	\$ -	\$ (448.71)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (448.71)
870000	\$ -	\$ -	\$ -	\$ -	\$ 9.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.90
880000	\$ -	\$ -	\$ -	\$ -	\$ 213.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213.75
892000	\$ -	\$ -	\$ -	\$ -	\$ 63.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63.11
905000	\$ 124.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124.27
908000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921000	\$ -	\$ -	\$ -	\$ -	\$ 1,726.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,726.97
923000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
928000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,546.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,546.87
930200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(327.25)	-	-	21.99	4,272.02	-	1,546.87	-	-	-	-	-	5,513.64

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
506000	\$ 0.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.70
545000	\$ (99.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (99.96)
557000	\$ (36.10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36.10)
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
566000	\$ -	\$ -	\$ -	\$ 7.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.17
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
905000	\$ 37.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.26
908000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
923000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
928000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109.07	\$ -	\$ -	\$ -	\$ -	\$ 109.07
935000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(98.11)	-	-	7.17	-	-	-	109.07	-	-	-	-	18.13

**Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2023**

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount		Column Labels											
Row Labels	CD	AA	WA	CD Total	AA	OR	WA	GD Total	ED	ID	WA	ED Total	Grand Total
930200		\$	4.85	\$ 4.85					\$ 4,025.45			\$ 4,025.45	\$ 4,030.30
Lodging, 2 night hotel stay for charity golf tournament									\$ 486.44			\$ 486.44	\$ 486.44
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting									\$ 166.37			\$ 166.37	\$ 166.37
Montana golf tournament poster design									\$ 147.50			\$ 147.50	\$ 147.50
Montana golf tournament t-shirt design									\$ 220.00			\$ 220.00	\$ 220.00
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament									\$ 83.84			\$ 83.84	\$ 83.84
Montana golf tournament silent auction form design									\$ 98.75			\$ 98.75	\$ 98.75
Meals, Dinner for 1 (Lisa Johnson) for charity golf tournament									\$ 18.80			\$ 18.80	\$ 18.80
Golf tournament t-shirt form update									\$ 73.75			\$ 73.75	\$ 73.75
Montana golf tournament rules sheet update									\$ 98.75			\$ 98.75	\$ 98.75
Montana golf tournament ad edits									\$ 97.50			\$ 97.50	\$ 97.50
Meals, Catherine Cooper Retirement lunch with Dan Megan Jenny Violet and Catherine									\$ -			\$ -	\$ -
Montana golf tournament design letterhead									\$ 268.75			\$ 268.75	\$ 268.75
Montana golf tournament poster update									\$ 98.75			\$ 98.75	\$ 98.75
Montana golf tournament banner design update									\$ 73.75			\$ 73.75	\$ 73.75
Mileage, AEL&P Board dinner									\$ 4.85			\$ 4.85	\$ 4.85
Mileage, Jim Kensok's retirement party									\$ -			\$ -	\$ -
Montana golf tournament rules design									\$ 196.25			\$ 196.25	\$ 196.25
Montana golf tournament event ad									\$ 170.00			\$ 170.00	\$ 170.00
Montana golf tournament ads									\$ 1,260.00			\$ 1,260.00	\$ 1,260.00
Montana golf tournament material design									\$ 147.50			\$ 147.50	\$ 147.50
Montana golf tournament t-shirt design edits									\$ 171.25			\$ 171.25	\$ 171.25
Montana golf tournament ad design									\$ 147.50			\$ 147.50	\$ 147.50
921000		\$	(692.21)	\$ (692.21)								\$ (692.21)	\$ (692.21)
Meals, Christmas party with the Arc									\$ (481.32)			\$ (481.32)	\$ (481.32)
Misc, Retirement Lunch - Alene Clayton									\$ (210.89)			\$ (210.89)	\$ (210.89)
Misc, Retirement Gift - Gift Card									\$ -			\$ -	\$ -
Misc, Eng Dept Holiday Party Prize \$10 gift cards to each of the following:Payton Miller, Cameron Chapman, Dan Adams, Kelly Donohue									\$ -			\$ -	\$ -
Meals, Maximo Team Celebration - Karen's Retirement									\$ -			\$ -	\$ -
Meals, Carol Hicks Retirement Lunch									\$ -			\$ -	\$ -
Misc, Eng Dept Holiday Party Prize \$10 gift card to each of the following:Brittany Godwin-Chamberlin, Stephanie Sanders, Melanie Cronk, Theodore Herman, Todd Ellsworth									\$ -			\$ -	\$ -
Misc, Eng Dept Holiday Party Game									\$ -			\$ -	\$ -
935000		\$	(250.00)	\$ (250.00)								\$ (250.00)	\$ (250.00)
CHRISTMAS DECOR									\$ (250.00)			\$ (250.00)	\$ (250.00)
880000		\$	(250.00)	\$ (250.00)					\$ (250.00)			\$ (250.00)	\$ (250.00)
Meals, Christmas Party									\$ (64.04)			\$ (64.04)	\$ (64.04)
Misc, Flowers & sweet salty treats for Dallas Willey - surgery today and will be down and out until June.									\$ -			\$ -	\$ -
COMPANY CHRISTMAS LUNCH									\$ -			\$ -	\$ -
908000			\$31.37	\$ 31.37		\$720.00		\$720.00				\$720.00	\$ 720.00
Mileage, GSI Tournament													\$ 31.37
588000			\$31.37	\$ 31.37					\$ (85.31)	\$ 120.12	\$ -	\$ 34.81	\$ 34.81
Meals, Work Holiday Party for in-house and contract distribution inspectors.-Food and Bowling package									\$ (260.96)			\$ (260.96)	\$ (260.96)
Meals, Work Holiday Party for in-house and contract distribution inspectors.-drinks									\$ (71.75)			\$ (71.75)	\$ (71.75)
Printcraft Printing - Christmas Invitations									\$ -			\$ -	\$ -
Flowers and Steak									\$ -			\$ -	\$ -
Breakfast mtg before Xmas									\$ 247.40		\$ -	\$ 247.40	\$ 247.40
Lodging, Hagen Clarkston Christmas									\$ -	\$ 120.12		\$ 120.12	\$ 120.12
Misc, Balloons and card for retirement									\$ -		\$ -	\$ -	\$ -
Meals, Dave Garnetti Retirement breakfast/Breakfast for Dave Garnetti, Tom O'Connell, Bob Mastronarde, Rod Leavell, Gary Foster, and Charlie Miller.									\$ -		\$ -	\$ -	\$ -
566000									\$ (653.11)			\$ (653.11)	\$ (653.11)
Misc, Brad Calbick Retirement Visa Gift Card - 26.5 Years of Service									\$ (205.95)			\$ (205.95)	\$ (205.95)
Misc, Jeff Schlect Retirement Visa Gift Card - 29 Years of Service									\$ (205.95)			\$ (205.95)	\$ (205.95)
Meals, Retirement lunch for Brad Calbick 26yrs service - multiple parties present									\$ (241.21)			\$ (241.21)	\$ (241.21)
580000									\$ 14.41			\$ 14.41	\$ 14.41
Mileage, Department Party									\$ 14.41			\$ 14.41	\$ 14.41
557000									\$ 311.12			\$ 311.12	\$ 311.12
Cab Fare, PNUCC Board Meeting/Deborah Smith Retirement - Portland									\$ 51.28			\$ 51.28	\$ 51.28
Lodging, PNUCC Board Meeting/Deborah Smith Retirement - Portland									\$ 259.84			\$ 259.84	\$ 259.84
506000									\$ 91.86			\$ 91.86	\$ 91.86
PAYMENT TO AVISTA FOR GIFT CARDS - CHRISTMAS PARTY									\$ (273.14)			\$ (273.14)	\$ (273.14)
Misc, Balance due on Venue 2023 Holiday Party paid on personal cc									\$ 215.00			\$ 215.00	\$ 215.00
Misc, Deposit on Venue for Christmas Party									\$ 150.00			\$ 150.00	\$ 150.00
905000		\$	257.99	\$ 257.99									\$ 257.99
DARRIN BELGARDE-TLF HANSENS FLORIST AND G									\$ -			\$ -	\$ -
Mileage, CdA for work and Christmas Party									\$ 154.58			\$ 154.58	\$ 154.58
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND									\$ 103.41			\$ 103.41	\$ 103.41
560000									\$ -			\$ -	\$ -
Meals, A08 Christmas Party									\$ -			\$ -	\$ -
545000									\$ 2,513.68			\$ 2,513.68	\$ 2,513.68
CF Employee Party									\$ 2,513.68			\$ 2,513.68	\$ 2,513.68
928000		\$	-	\$ -								\$ -	\$ -
Meals, Knox Retirement lunch									\$ -			\$ -	\$ -
923000											\$ 1,546.87	\$ 1,546.87	\$ 1,546.87
FLOWERS V AVISTA									\$ -		\$ 1,546.87	\$ 1,546.87	\$ 1,546.87
870000					\$226.55			\$226.55				\$226.55	\$ 226.55
Meals, Manager meeting - CATERED type, party of 12					\$226.55			\$226.55				\$226.55	\$ 226.55
892000					\$ -			\$ -				\$ -	\$ -
RETIREMENT					\$ -			\$ -				\$ -	\$ -
Grand Total		\$	(679.37)	\$ (679.37)	\$226.55	\$655.96	\$ -	\$882.51	\$6,218.10	\$120.12	\$1,546.87	\$7,885.09	\$ 8,119.60

Prep by: _____

ERC Account	FERC Account Description	Vendor Name	Jurisdiction	Service	Booker Number	Organization Description	STATIN	Expenditure	Accounting Pe	Project Number	Journal Name
921000	OFFICE SUPPLIES & EXPENSES	Opgrand, David P	AA	CD		J51 - Warehousing	DL	J51	202302	09900162	Purchase Invoices USD
For the Two	MISC TRANSMISSION EXP	Magruder, Michael A	AN	ED		D56 - Director of Engineering/System Ops	DL	D56	202302	09802454	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED		B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Hawkins, Douglas E	AA	CD		H51 - Supply Chain Mgmt	DL	H51	202310	09900162	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		E50 - Con Ctr-Spokane L&D	DL	E50	202301	09900710	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
506000	STM PWR GEN OPER EXP		AN	ED		K07 - Kettle Falls Thermal	DL	K07	202311	21202050	Miscellaneous Transaction I
905000	MISC CUST AC EX	Olson, Angelia Catherine	AA	CD		K53 - Con. Ctr-CDA	DL	K53	202312	09900710	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202302	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Littrel, Michael Arthur	AA	CD		C08 - Technical Services - GIS	DL	C08	202306	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	PRINTCRAFT PRINTING INC	AN	ED		D53 - Clarkston	DL	D53	202311	09800165	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	SUPER 1 FOODS	WA	ED		G50 - Colville	DL	G50	202304	96000160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Loutzenhisser, Daniel Loyd	AA	CD		C54 - Tax Services	DL	C54	202301	09903310	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Loutzenhisser, Daniel Loyd	AA	CD		C54 - Tax Services	DL	C54	202302	09903310	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Hostettler, Nicola Marie	AA	CD		I08 - Operations Support	DL	I08	202302	09905085	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	THE BREAKFAST CLUB	AN	ED		B53 - Pullman	DL	B53	202304	92300160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
908000	CUST SVC & INFO EXP-CUST ASST	Wright, Christian Dennis	WA	CD		F52 - Key Bus. Customer Accts.	DL	F52	202308	02805577	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Holland, Christopher J	AA	CD		J51 - Warehousing	DL	J51	202308	09900162	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Holland, Christopher J	AA	CD		J51 - Warehousing	DL	J51	202309	09900162	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		E50 - Con Ctr-Spokane L&D	DL	E50	202302	09900710	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	PRINTCRAFT PRINTING INC	AN	ED		D53 - Clarkston	DL	D53	202312	09800165	Purchase Invoices USD
560000	OPER SUPV/ENG	Damron, Robert Kevin	AN	ED		T08 - Electric Engineer	DL	T08	202302	09800160	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	SUPER 1 FOODS	WA	ED		G50 - Colville	DL	G50	202306	96000160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Hagen, Patrick John	ID	ED		R53 - Grangeville	DL	R53	202301	91000160	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202301	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Thies, Mark T	AA	CD		E01 - Exec Administration	DL	E01	202305	09903691	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Vermillion, Dennis P	AA	CD		E01 - Exec Administration	DL	E01	202310	09903691	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	AN	ED		T51 - Operations Project Management	DL	T51	202302	09800165	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Hunter, Robin L	WA	ED		P50 - Davenport	DL	P50	202310	97400160	Purchase Invoices USD
506000	STM PWR GEN OPER EXP	Beeman, Susan Annette	AN	ED		K07 - Kettle Falls Thermal	DL	K07	202312	21202050	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Hawkins, Douglas E	AA	CD		H51 - Supply Chain Mgmt	DL	H51	202309	09900162	Purchase Invoices USD
545000	MAINT MISC HYDRO	PACK RIVER STORE	AN	ED		D07 - Cabinet Gorge Hydro Plant	DL	D07	202312	30402051	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202301	09900162	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202302	09900162	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	Morgan, Teresa G	WA	GD		C63 - WA-ID South Area Gas	DL	C63	202303	92300165	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	Anhorn, Jennifer	OR	GD		A81 - Medford Construction	DL	A81	202302	98402455	Purchase Invoices USD
928000	REGULATORY COMMISSION EXPEN	Andrews, Elizabeth M	AA	CD		R11 - Regulatory Affairs	DL	R11	202302	09900540	Purchase Invoices USD
923000	OUTSIDE SERVICES EMPLOYED	PAINE HAMBLEN LLP	WA	ED		P01 - Legal Expenses	DL	P01	202303	02803411	Purchase Invoices USD
870000	OPER SUPV/ENG	Gibbs, Alicia G	AA	GD		G51 - Dir of Natural Gas	DL	G51	202310	09900165	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	Morgan, Teresa G	WA	GD		C63 - WA-ID South Area Gas	DL	C63	202304	92300165	Purchase Invoices USD
580000	OPER SUPV/ENG	Knutson, Daniel A	AN	ED		C51 - Elec Distributn Design	DL	C51	202307	09800165	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Hunter, Robin L	WA	ED		P50 - Davenport	DL	P50	202311	97400160	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		N50 - Director of Customer Service	DL	N50	202304	09900710	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	CLARK FORK VALLEY PRESS	AN	ED		S54 - Corporate Communications	DL	S54	202307	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
560000	OPER SUPV/ENG	Damron, Robert Kevin	AN	ED		T08 - Electric Engineer	DL	T08	202301	09800160	Purchase Invoices USD
566000	MISC TRANSMISSION EXP	Magruder, Michael A	AN	ED		D56 - Director of Engineering/System Ops	DL	D56	202302	09802454	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	SANDERS COUNTY LEDGER	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	SANDERS COUNTY LEDGER	AN	ED		S54 - Corporate Communications	DL	S54	202310	40205055	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		N50 - Director of Customer Service	DL	N50	202303	09900710	Purchase Invoices USD

892000	DIST EXP MAINT-SERVICES	MICHELS UTILITY SERVICES	OR	GD	A81 - Medford Construction	DL	A81	202305	98402026	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD	N50 - Director of Customer Service	DL	N50	202307	09900710	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD	T52 - WA-ID Energy Efficiency	DL	T52	202301	09900162	Purchase Invoices USD
935000	MAINT OF STRUCTURE & IMPROVE	SENSKE SERVICES	AA	CD	H07 - Facilities Management	DL	H07	202302	11000050	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	CLARK FORK VALLEY PRESS	AN	ED	S54 - Corporate Communications	DL	S54	202307	40205055	Purchase Invoices USD
557000	OTHER PWR SUPPLY EXP-OTHER	Kinney, Scott J	AN	ED	E01 - Exec Administration	DL	E01	202310	09802202	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	AN	ED	T51 - Operations Project Management	DL	T51	202302	09800165	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED	S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Vermillion, Dennis P	AA	CD	E01 - Exec Administration	DL	E01	202311	09903691	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Littrel, Michael Arthur	AA	CD	C08 - Technical Services - GIS	DL	C08	202304	09900162	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	WA	ED	T51 - Operations Project Management	DL	T51	202306	95600160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED	S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
506000	STM PWR GEN OPER EXP	Beeman, Susan Annette	AN	ED	K07 - Kettle Falls Thermal	DL	K07	202312	21202050	Purchase Invoices USD
923000	OUTSIDE SERVICES EMPLOYED	PAINE HAMBLEN LLP	WA	ED	P01 - Legal Expenses	DL	P01	202301	02803411	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD	T52 - WA-ID Energy Efficiency	DL	T52	202302	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202303	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
557000	OTHER PWR SUPPLY EXP-OTHER	Kinney, Scott J	AN	ED	E01 - Exec Administration	DL	E01	202310	09802202	Purchase Invoices USD
928000	REGULATORY COMMISSION EXPEN	Andrews, Elizabeth M	AA	CD	R11 - Regulatory Affairs	DL	R11	202304	09900540	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	WA	ED	T51 - Operations Project Management	DL	T51	202305	95600160	Purchase Invoices USD
566000	MISC TRANSMISSION EXP	Figart, Craig Norman	AN	ED	D09 - Scada	DL	D09	202302	09800160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED	S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
892000	DIST EXP MAINT-SERVICES	MICHELS UTILITY SERVICES	OR	GD	A81 - Medford Construction	DL	A81	202306	98402026	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	SWEET TEA EXPRESS	OR	GD	A81 - Medford Construction	DL	A81	202312	98400165	Purchase Invoices USD

Transaction Description	AVA Jet	Expenditure Category	Invoice Number	Report Category	Accounting Year	Task Number	Primary EXP Cate	Expenditure Type
Meals, Christmas party with the Arc		Employee Expenses	IE19004501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Misc, Brad Calbick Retirement Visa Gift Card - 26.5 Years of Service		Employee Expenses	IE18862501	OPER	2023	566000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament silent auction form design		Contractor	31635	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, Dinner for 1 (Lisa Johnson) for charity golf tournament		Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	215 Employee Business Meals
Misc, Retirement Gift - Gift Card		Employee Expenses	IE21724501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
DARRIN BELGARDE-TLF HANSENS FLORIST AND G		Employee Expenses	10376439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Golf tournament t-shirt form update		Contractor	31638	OPER	2023	930200	Non-Labor	020 Professional Services
PAYMENT TO AVISTA FOR GIFT CARDS - CHRISTMAS PARTY		Employee Expenses		OPER	2023	506000	Non-Labor	235 Employee Misc Expenses
Mileage, CdA for work and Christmas Party		Employee Expenses	IE22921501	OPER	2023	905000	Non-Labor	210 Employee Auto Mileage
Misc, Eng Dept Holiday Party Prize \$10 gift cards to each of the following:Payton Miller, Cameron Chapman, Dan Adar		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament rules sheet update		Contractor	31637	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, Maximo Team Celebration - Karen's Retirement		Employee Expenses	IE20014501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Montana golf tournament ad edits		Contractor	32158	OPER	2023	930200	Non-Labor	020 Professional Services
Printcraft Printing - Christmas Invitations		Voucher	7431	OPER	2023	588000	Non-Labor	890 Office Supplies
Flowers and Steak		Voucher	1-2388935	OPER	2023	588000	Non-Labor	885 Miscellaneous
Meals, Catherine Cooper Retirement lunch with Dan Megan Jenny Violet and Catherine		Employee Expenses	IE19221501	OPER	2023	930200	Non-Labor	215 Employee Business Meals
Meals, Catherine Cooper Retirement lunch with Dan Megan Jenny Violet and Catherine		Employee Expenses	IE19221501	OPER	2023	930200	Non-Labor	215 Employee Business Meals
Misc, Retirement Lunch - Alene Clayton		Employee Expenses	IE18825501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Breakfast mtg before Xmas		Employee Expenses	12.8.22-4.4.23	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament design letterhead		Contractor	31070	OPER	2023	930200	Non-Labor	020 Professional Services
Mileage, GSI Tournament		Employee Expenses	IE21412501	OPER	2023	908000	Non-Labor	210 Employee Auto Mileage
Montana golf tournament poster design		Contractor	31986	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, Carol Hicks Retirement Lunch		Employee Expenses	IE21609501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Meals, Carol Hicks Retirement Lunch		Employee Expenses	IE21609501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
DARRIN BELGARDE-TLF HANSENS FLORIST AND G		Employee Expenses	10376439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament poster update		Contractor	31636	OPER	2023	930200	Non-Labor	020 Professional Services
Printcraft Printing - Christmas Invitations		Voucher	7431	OPER	2023	588000	Non-Labor	890 Office Supplies
Meals, A08 Christmas Party		Employee Expenses	IE19196501	OPER	2023	560000	Non-Labor	215 Employee Business Meals
Flowers and Steak		Voucher	1-2388935	OPER	2023	588000	Non-Labor	885 Miscellaneous
Montana golf tournament banner design update		Contractor	31071	OPER	2023	930200	Non-Labor	020 Professional Services
Lodging, Hagen Clarkston Christmas		Employee Expenses	IE19200501	OPER	2023	588000	Non-Labor	230 Employee Lodging
Misc, Eng Dept Holiday Party Prize \$10 gift card to each of the following:Brittany Godwin-Chamberlin,		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Mileage, AEL&P Board dinner		Employee Expenses	IE20307501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Mileage, Jim Kensok's retirement party		Employee Expenses	IE21929501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Meals, Work Holiday Party for in-house and contract distribution Inspectors.-Food and Bowling package		Employee Expenses	IE19013501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament rules design		Contractor	31811	OPER	2023	930200	Non-Labor	020 Professional Services
Misc, Balloons and card for retirement		Employee Expenses	IE22164501	OPER	2023	588000	Non-Labor	235 Employee Misc Expenses
Misc, Balance due on Venue 2023 Holiday Party paid on personal cc		Employee Expenses	IE22784501	OPER	2023	506000	Non-Labor	235 Employee Misc Expenses
Misc, Retirement Gift - Gift Card		Employee Expenses	IE21724501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
CF Employee Party		Voucher	693	OPER	2023	545000	Non-Labor	812 Bunkhouse Expenses
Misc, Eng Dept Holiday Party Prize \$10 gift cards to each of the following:Payton Miller, Cameron Chapman, Dan Adar		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Misc, Eng Dept Holiday Party Game		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Misc, Flowers & sweet salty treats for Dallas Willey - surgery today and will be down and out until June.		Employee Expenses	IE19758501	OPER	2023	880000	Non-Labor	235 Employee Misc Expenses
Meals, Christmas Party		Employee Expenses	IE19096502	OPER	2023	880000	Non-Labor	215 Employee Business Meals
Meals, Knox Retirement lunch		Employee Expenses	IE19638501	OPER	2023	928000	Non-Labor	215 Employee Business Meals
FLOWERS V AVISTA		Contractor	402647	OPER	2023	923000	Non-Labor	005 Legal Services
Meals, Manager meeting - Catered type, party of 12		Employee Expenses	IE21992501	OPER	2023	870000	Non-Labor	215 Employee Business Meals
Misc, Flowers & sweet salty treats for Dallas Willey - surgery today and will be down and out until June.		Employee Expenses	IE19758501	OPER	2023	880000	Non-Labor	235 Employee Misc Expenses
Mileage, Department Party		Employee Expenses	IE21100501	OPER	2023	580000	Non-Labor	210 Employee Auto Mileage
Misc, Balloons and card for retirement		Employee Expenses	IE22164501	OPER	2023	588000	Non-Labor	235 Employee Misc Expenses
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND		Employee Expenses	10619439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament event ad		Voucher	1316363	OPER	2023	930200	Non-Labor	810 Advertising Expenses
Montana golf tournament t-shirt design		Contractor	31812	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, A08 Christmas Party		Employee Expenses	IE19196501	OPER	2023	560000	Non-Labor	215 Employee Business Meals
Misc, Jeff Schlect Retirement Visa Gift Card - 29 Years of Service		Employee Expenses	IE18862501	OPER	2023	566000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament ads		Voucher	19070	OPER	2023	930200	Non-Labor	810 Advertising Expenses
Montana Golf tournament ads		Voucher	19184	OPER	2023	930200	Non-Labor	810 Advertising Expenses
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND		Employee Expenses	10619439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses

RETIREMENT	Contractor	1424660	OPER	2023	892000	Non-Labor	035 Workforce - Contract
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND	Employee Expenses	11119439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Misc, Eng Dept Holiday Party Game	Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
CHRISTMAS DECOR	Contractor	13488889	OPER	2023	935660	Non-Labor	020 Professional Services
Montana golf tournament event ad	Voucher	138499-0628202	OPER	2023	930200	Non-Labor	810 Advertising Expenses
Cab Fare, PNUCC Board Meeting/Deborah Smith Retirement - Portland	Employee Expenses	IE22181501	OPER	2023	557000	Non-Labor	235 Employee Misc Expenses
Meals, Work Holiday Party for in-house and contract distribution Inspectors.-drinks	Employee Expenses	IE19013501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament material design	Contractor	31987	OPER	2023	930200	Non-Labor	020 Professional Services
Mileage, Jim Kensok's retirement party	Employee Expenses	IE21929501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Meals, Maximo Team Celebration - Karen's Retirement	Employee Expenses	IE20014501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Meals, Dave Garnetti Retirement breakfastBreakfast for Dave Garnetti, Tom O'Connell, Bob	Employee Expenses	IE20591501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament t-shirt design edits	Contractor	32174	OPER	2023	930200	Non-Labor	020 Professional Services
Misc, Deposit on Venue for Christmas Party	Employee Expenses	IE22356502	OPER	2023	506000	Non-Labor	235 Employee Misc Expenses
FLOWERS V AVISTA	Contractor	403178	OPER	2023	923000	Non-Labor	005 Legal Services
Misc, Eng Dept Holiday Party Prize \$10 gift card to each of the following:Brittany Godwin-Chamberlin, Stephanie Sanders, Melanie Cronk, Theodore Herman, Todd Ellsworth	Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting	Employee Expenses	IE19892504	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting	Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Lodging, PNUCC Board Meeting/Deborah Smith Retirement - Portland	Employee Expenses	IE22181501	OPER	2023	557000	Non-Labor	230 Employee Lodging
Meals, Knox Retirement lunch	Employee Expenses	IE19638501	OPER	2023	928000	Non-Labor	215 Employee Business Meals
Meals, Dave Garnetti Retirement breakfastBreakfast for Dave Garnetti, Tom O'Connell, Bob	Employee Expenses	IE20591501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Meals, Retirement lunch for Brad Calcick 26yrs service - multiple parties present	Employee Expenses	IE18882502	OPER	2023	566000	Non-Labor	215 Employee Business Meals
Lodging, 2 night hotel stay for charity golf tournament	Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	230 Employee Lodging
Montana golf tournament ad design	Contractor	31985	OPER	2023	930200	Non-Labor	020 Professional Services
RETIREMENT	Contractor	1424660	OPER	2023	892000	Non-Labor	035 Workforce - Contract
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament	Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
COMPANY CHRISTAMAS LUNCH	Employee Expenses	397	OPER	2023	880000	Non-Labor	215 Employee Business Meals

Source IC	Transaction Amount	Electric Amount	Gas North Amount	as South Amount	Project Description	Company	Vendor Number	Vendor Name	Corrected
AP	-481.32	-337.46	-99.67	-44.19	Admin Activities-Common to All	001	5564	Opgrand, David P	Holiday Party
AP	-205.95	-205.95			Trans System Operations - 098	001	8149	Magruder, Michael A	Retirement
AP	98.75	98.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	18.8	18.8			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	-160	-112.18	-33.13	-14.69	Admin Activities-Common to All	001	103440	Hawkins, Douglas E	Retirement
AP	73.59	38.35	25.22	10.02	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	73.75	73.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
PA	-273.14	-273.14			Steam Prentative Maint Ops-212	001			Holiday Party
AP	154.58	80.55	52.97	21.06	Call Center Operations	001	104074	Olson, Angelia Catherine	Holiday Party
AP	-40	-28.04	-8.28	-3.68	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	98.75	98.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-258.69	-181.37	-53.57	-23.75	Admin Activities-Common to All	001	5558	Littrel, Michael Arthur	Retirement
AP	97.5	97.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	95	95			Admin Activity - Distr Ops	001	5254	PRINTCRAFT PRINTING INC	Christmas
AP	96.12	96.12			Elect Ops Admin Activity - 960	001	16953	SUPER 1 FOODS	Flowers
AP	200	140.22	41.42	18.36	Accounting Activities-099	001	19296	Loutzenhiser, Daniel Loyd	Retirement
AP	-200	-140.22	-41.42	-18.36	Accounting Activities-099	001	19296	Loutzenhiser, Daniel Loyd	Retirement
AP	-210.89	-147.86	-43.67	-19.36	Mobile Dispatch Phase I - O&M	001	104974	Hostetler, Nicola Marie	Retirement
AP	247.4	247.4			Elect Ops Admin Activity - 923	001	15912	THE BREAKFAST CLUB	Christmas
AP	268.75	268.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	31.37	18.93	12.44		WA Common Sales Marketing	001	86918	Wright, Christian Dennis	Golf
AP	147.5	147.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	561.95	393.99	116.37	51.59	Admin Activities-Common to All	001	105661	Holland, Christopher J	Retirement
AP	-561.95	-393.99	-116.37	-51.59	Admin Activities-Common to All	001	105661	Holland, Christopher J	Retirement
AP	-73.59	-38.35	-25.22	-10.02	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	98.75	98.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-95	-95			Admin Activity - Distr Ops	001	5254	PRINTCRAFT PRINTING INC	Christmas
AP	-469.58	-469.58			Admin Activity - Tran Op	001	76457	Damron, Robert Kevin	Holiday Party
AP	-96.12	-96.12			Elect Ops Admin Activity - 960	001	16953	SUPER 1 FOODS	Flowers
AP	73.75	73.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	120.12	120.12			Elect Ops Admin Activity-910	001	110289	Hagen, Patrick John	Christmas
AP	50	35.06	10.35	4.59	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	4.85	3.4	1	0.45	Corporate Planning-099	001	38010	Thies, Mark T	AELP
AP	16.9	11.85	3.5	1.55	Corporate Planning-099	001	23499	Vermillion, Dennis P	Retirement
AP	-260.96	-260.96			Admin Activity - Distr Ops	001	99383	Miller, Charles J	Holiday Party
AP	196.25	196.25			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	29.8	29.8			Elect Ops Admin Activity - 974	001	8813	Hunter, Robin L	Retirement
AP	215	215			Steam Prentative Maint Ops-212	001	113200	Beeman, Susan Annette	Holiday Party
AP	160	112.18	33.13	14.69	Admin Activities-Common to All	001	103440	Hawkins, Douglas E	Retirement
AP	2,513.68	2,513.68			Hydro Prentative Maint -304	001	100700	PACK RIVER STORE	Holiday Party
AP	40	28.04	8.28	3.68	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	-27.21	-19.08	-5.63	-2.5	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	42.32		42.32		Gas Ops Admin Activity - 923	001	8319	Morgan, Teresa G	Flowers
AP	-64.04		-64.04		Gas System Operations - 984	001	112978	Anhorn, Jennifer	Holiday Party
AP	64.4	45.15	13.34	5.91	Common Regulatory Activities	001	10376	Andrews, Elizabeth M	Retirement
AP	1,275	1,275			Risk Mgmt Admin - 028E	001	6326	PAINE HAMBLEN LLP	Flowers
AP	226.55		156.4	70.15	Gas Ops Admin Activity - 099	001	61648	Gibbs, Alicia G	Holiday Party
AP	-42.32		-42.32		Gas Ops Admin Activity - 923	001	8319	Morgan, Teresa G	Flowers
AP	14.41	14.41			Admin Activity - Distr Ops	001	7726	Knutson, Daniel A	Holiday Party
AP	-29.8	-29.8			Elect Ops Admin Activity - 974	001	8813	Hunter, Robin L	Retirement
AP	-103.41	-53.88	-35.43	-14.1	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	85	85			Montana Outreach	001	106003	CLARK FORK VALLEY PRESS	Golf
AP	220	220			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	469.58	469.58			Admin Activity - Tran Op	001	76457	Damron, Robert Kevin	Holiday Party
AP	-205.95	-205.95			Trans System Operations - 098	001	8149	Magruder, Michael A	Retirement
AP	530	530			Montana Outreach	001	12789	SANDERS COUNTY LEDGER	Golf
AP	730	730			Montana Outreach	001	12789	SANDERS COUNTY LEDGER	Golf
AP	103.41	53.88	35.43	14.1	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers

AP	1,318.94			1,318.94	Gas Requested Maint - 984	001	111566	MICHELS UTILITY SERVICES	Retirement
AP	103.41	53.88	35.43	14.1	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	27.21	19.08	5.63	2.5	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	-250	-175.28	-51.77	-22.95	Spokane Op Facility-Mission	001	1374	SENSKE SERVICES	Christmas
AP	85	85			Montana Outreach	001	106003	CLARK FORK VALLEY PRESS	Golf
AP	51.28	51.28			Elect Other PS Expense -098	001	6978	Kinney, Scott J	Retirement
AP	-71.75	-71.75			Admin Activity - Distr Ops	001	99383	Miller, Charles J	Holiday Party
AP	147.5	147.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-16.9	-11.85	-3.5	-1.55	Corporate Planning-099	001	23499	Vermillion, Dennis P	Retirement
AP	258.69	181.37	53.57	23.75	Admin Activities-Common to All	001	5558	Littrel, Michael Arthur	Retirement
AP	-112.04	-112.04			Elect Ops Admin Activity - 956	001	99383	Miller, Charles J	Retirement
AP	171.25	171.25			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	150	150			Steam Prentative Maint Ops-212	001	113200	Beeman, Susan Annette	Holiday Party
AP	271.87	271.87			Risk Mgmt Admin - 028E	001	6326	PAINE HAMBLEN LLP	Flowers
AP	-50	-35.06	-10.35	-4.59	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	82.53	82.53			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	83.84	83.84			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	259.84	259.84			Elect Other PS Expense -098	001	6978	Kinney, Scott J	Retirement
AP	-64.4	-45.15	-13.34	-5.91	Common Regulatory Activities	001	10376	Andrews, Elizabeth M	Retirement
AP	112.04	112.04			Elect Ops Admin Activity - 956	001	99383	Miller, Charles J	Retirement
AP	-241.21	-241.21			Admin Activity - Tran Op	001	8459	Figart, Craig Norman	Retirement
AP	486.44	486.44			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	147.5	147.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-1,318.94			-1,318.94	Gas Requested Maint - 984	001	111566	MICHELS UTILITY SERVICES	Retirement
AP	83.84	83.84			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	720.			720	Gas Ops Admin Activity - 984	001	113853	SWEET TEA EXPRESS	Christmas

BALANCE AS RECORDED															
Sum of Transaction Amount	Allocation														
Ferc Acct	Accounting Year	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000	2023					\$ 400.00									\$ 400.00
548000	2023					\$ 650.85									\$ 650.85
584000	2023							\$ 631.05	\$ 1,825.15						\$ 2,456.20
874000	2023									\$ 1,763.69	\$ 2,139.71				\$ 3,903.40
921000	2023		\$ 121.50												\$ 121.50
930200	2023		\$ 350.00												\$ 350.00
Grand Total		\$ -	\$ 471.50	\$ -	\$ -	\$ 1,050.85	\$ 631.05	\$ 1,825.15	\$ -	\$ 1,763.69	\$ 2,139.71	\$ -	\$ -	\$ -	\$ 7,881.95

BALANCE WITH CORRECTED RECORDINGS															
Sum of Transaction Amount	Corrected Allocation														
Ferc Acct	Accounting Year	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000	2023											\$ 400.00			\$ 400.00
548000	2023											\$ 650.85			\$ 650.85
584000	2023							\$ 1,825.15	\$ 408.68			\$ 222.37			\$ 2,456.20
874000	2023							\$ 1,987.77		\$ 151.94	\$ 1,763.69				\$ 3,903.40
921000	2023											\$ 121.50			\$ 121.50
930200	2023											\$ 350.00			\$ 350.00
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,812.92	\$ 408.68	\$ -	\$ 151.94	\$ 1,986.06	\$ 1,522.35	\$ -	\$ -	\$ 7,881.95

Adjustment - System															
Sum of Transaction Amount	Corrected														
Ferc Acct	Accounting Year	CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	-	-	-	-	(400.00)	-	-	-	-	-	-	400.00	-	-
548000	2023	-	-	-	-	(650.85)	-	-	-	-	-	-	650.85	-	-
584000	2023	-	-	-	-	-	1,194.10	(1,416.47)	-	-	-	222.37	-	-	0.00
874000	2023	-	-	-	-	-	1,987.77	-	-	(1,611.75)	(376.02)	-	-	-	-
921000	2023	-	(121.50)	-	-	-	-	-	-	-	-	-	121.50	-	-
930200	2023	-	(350.00)	-	-	-	-	-	-	-	-	-	350.00	-	-
Grand Total		-	(471.50)	-	-	-	3,181.87	(1,416.47)	-	(1,611.75)	(153.65)	-	-	-	0.00

WA Electric	Accounting Year	Note 7*3													
		Corrected CD.AA	Note 9 CD.WA	CD.ID	note 9*3 CD.AN	Note 3 ED.AA	ED.WA	Note 3 ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
548000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
584000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
874000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
921000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
930200	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

Adjustment - WA Electric															
WA Electric	Accounting Year	Corrected CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	-	-	-	-	(278.46)	-	-	-	-	-	-	-	-	(278.46)
548000	2023	-	-	-	-	(453.08)	-	-	-	-	-	-	-	-	(453.08)
584000	2023	-	-	-	-	-	1,194.10	(986.06)	-	-	-	-	-	-	208.04
874000	2023	-	-	-	-	-	1,987.77	-	-	-	-	-	-	-	1,987.77
921000	2023	-	(93.73)	-	-	-	-	-	-	-	-	-	-	-	(93.73)
930200	2023	-	(270.00)	-	-	-	-	-	-	-	-	-	-	-	(270.00)
		-	(363.73)	-	-	(731.54)	3,181.87	(986.06)	-	-	-	-	-	-	1,100.54

Note 7*3															
WA Gas	Accounting Year	Corrected CD.AA	Note 9 CD.WA	CD.ID	Note 9*3 CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	Note 8*3 GD.AA	GD.WA	GD.ID	Note 3 GD.AN	GD.OR	Grand Total
535000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
548000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
584000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
874000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
921000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
930200	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	

Adjustment - WA Gas															
WA Gas	Accounting Year	Corrected CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
548000	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
584000	2023	-	-	-	-	-	-	-	-	-	222.37	-	-	-	222.37
874000	2023	-	-	-	-	-	-	-	-	(779.72)	(376.02)	-	-	-	(1,155.74)
921000	2023	-	(27.77)	-	-	-	-	-	-	-	-	-	-	-	(27.77)
930200	2023	-	(80.00)	-	-	-	-	-	-	-	-	-	-	-	(80.00)
		-	(107.77)	-	-	-	-	-	-	(779.72)	(153.65)	-	-	-	(1,041.13)

Total WA Electric	-	(363.73)	-	-	(731.54)	3,181.87	(986.06)	-	-	-	-	-	-	-	1,100.54
Total WA Gas	-	(107.77)	-	-	-	-	-	-	-	(779.72)	(153.65)	-	-	-	(1,041.13)
	-	(471.50)	-	-	(731.54)	3,181.87	(986.06)	-	-	(779.72)	(153.65)	-	-	-	59.40

**Miscellaneous Adjustment
 Miscellaneous Adjustment - Reclassifications
 For the Twelve Months Ended December 31, 2023**

BALANCE AS RECORDED														
Sum of Transaction Amount Ferc Acct	Allocation CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000					\$ 400.00									\$ 400.00
548000					\$ 650.85									\$ 650.85
584000						\$ 631.05	\$ 1,825.15							\$ 2,456.20
874000									\$ 1,763.69	\$ 2,139.71				\$ 3,903.40
921000		\$ 121.50												\$ 121.50
930200		\$ 350.00												\$ 350.00
Grand Total	\$ -	\$ 471.50	\$ -	\$ -	\$ 1,050.85	\$ 631.05	\$ 1,825.15	\$ -	\$ 1,763.69	\$ 2,139.71	\$ -	\$ -	\$ -	\$ 7,881.95

BALANCE WITH CORRECTED RECORDINGS														
Sum of Transaction Amount Ferc Acct	Corrected Allocation CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000											\$ 400.00			\$ 400.00
548000											\$ 650.85			\$ 650.85
584000						\$ 1,825.15	\$ 408.68			\$ 222.37				\$ 2,456.20
874000						\$ 1,987.77			\$ 151.94	\$ 1,763.69				\$ 3,903.40
921000											\$ 121.50			\$ 121.50
930200											\$ 350.00			\$ 350.00
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,812.92	\$ 408.68	\$ -	\$ 151.94	\$ 1,986.06	\$ 1,522.35	\$ -	\$ -	\$ 7,881.95

NET ADJUSTMENT														
Sum of Transaction Amount Ferc Acct	Corrected Allocation CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000	\$ -	\$ -	\$ -	\$ -	\$ (400.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ -	\$ -	-
548000	\$ -	\$ -	\$ -	\$ -	\$ (650.85)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.85	\$ -	\$ -	-
584000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,194.10	\$ (1,416.47)	\$ -	\$ -	\$ 222.37	\$ -	\$ -	\$ -	0.00
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,987.77	\$ -	\$ -	\$ (1,611.75)	\$ (376.02)	\$ -	\$ -	\$ -	-
921000	\$ -	\$ (121.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121.50	\$ -	\$ -	-
930200	\$ -	\$ (350.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ -	\$ -	-
Grand Total	\$ -	\$ (471.50)	\$ -	\$ -	\$ (1,050.85)	\$ 3,181.87	\$ (1,416.47)	\$ -	\$ (1,611.75)	\$ (153.65)	\$ 1,522.35	\$ -	\$ -	\$ 0.00

As Recorded

Sum of Transaction Amount	Column Labels						Grand Total
Row Labels	EDWA	CDAN	GDWA	GDID	EDID	EDAN	
535000						400.00	400.00
548000						650.85	650.85
584000	1,825.15				631.05		2,456.20
874000			1,763.69	2,139.71			3,903.40
921000		121.50					121.50
930200		350.00					350.00
Grand Total	1,825.15	471.50	1,763.69	2,139.71	631.05	1,050.85	7,881.95

Corrected

Sum of Transaction Amount	Column Labels					Grand Total
Row Labels	EDID	EDWA	GDID	GDOR	GDWA	
535000				400.00		400.00
548000				650.85		650.85
584000	1,825.15	408.68	222.37			2,456.20
874000	1,987.77		1,763.69		151.94	3,903.40
921000				121.50		121.50
930200				350.00		350.00
Grand Total	3,812.92	408.68	1,986.06	1,522.35	151.94	7,881.95

Prep by: _____ 1st Review: _____

Company	FERC Accr	FERC Accr	Vendor Na	Jurisdiction	Service	Transaction	AVA Jet	Expenditur	Invoice Num	Report Cat	Accounting	Task Numt
001	874000	DIST EXP	ONE CALL WA	GD	Idaho - Gas locates	Contractor	E189054	OPER	2023	874020		
001	874000	DIST EXP	DIGLINE I WA	GD	Gas locates - Idaho	Contractor	72519-IN	OPER	2023	874020		
001	874000	DIST EXP	ONE CALL WA	GD	Idaho locates - gas	Contractor	E191757	OPER	2023	874020		
001	921000	OFFICE SI	CORP CRI AN	CD	LISA BRICKNER-ORE	Voucher	10619439-	OPER	2023	921000		
001	584000	DISTRIBU	ONE CALL WA	ED	Electric locates - Idahc	Contractor	E188159	OPER	2023	584030		
001	584000	DISTRIBU	DIGLINE I WA	ED	Electric locates - Idahc	Contractor	72519-IN	OPER	2023	584030		
001	584000	DISTRIBU	ONE CALL ID	ED	Washington locates - €	Contractor	E190254	OPER	2023	584030		
001	874000	DIST EXP	ONE CALL WA	GD	Gas locates - Idaho - C	Contractor	E188159	OPER	2023	874020		
001	535000	OPER SUF	Bourassa, I AN	ED	Prof License, Oregon I	Employee	IE1951850	OPER	2023	535000		
001	548000	OTHER GE	OREGON I AN	ED	23' Oregon DOE Annu	Voucher	AR250016	OPER	2023	548000		
001	874000	DIST EXP	ONE CALL ID	GD	Gas locates - Washing	Contractor	3089019	OPER	2023	874020		
001	930200	MISC GEN	OREGON I AN	CD	Oregon Business and	Voucher	568029	OPER	2023	930200		
001	874000	DIST EXP	ONE CALL ID	GD	One Call Locators - LE	Contractor	E186757	OPER	2023	874020		
001	584000	DISTRIBU	ONE CALL WA	ED	Idaho - Electric locates	Contractor	E189054	OPER	2023	584030		
001	874000	DIST EXP	ONE CALL ID	GD	One Call Locators - Id	Contractor	E191757	OPER	2023	874020		
001	584000	DISTRIBU	ONE CALL WA	ED	One Call Locates ID E	Contractor	E185052	OPER	2023	584030		
001	584000	DISTRIBU	ONE CALL ID	ED	Idaho locates - gas	Contractor	E191622	OPER	2023	584030		

Summary of Expenditure	Source ID	Transaction	Electric Arr	Gas North	Gas South	Project De	Company	Vendor Nu	Vendor Na	As Record	Corrected
Non-Labor 015 Constr AP		293.96		293.96		Gas Syster 001		23737	ONE CALL	GDWA	GDID
Non-Labor 015 Constr AP		215.99		215.99		Gas Syster 001		5964	DIGLINE I	GDWA	GDID
Non-Labor 015 Constr AP		397.69		397.69		Gas Syster 001		23737	ONE CALL	GDWA	GDID
Non-Labor 905 Permit AP		121.5	93.73	27.77		Environme 001		6445	CORP CRI	CDAN	GDOR
Non-Labor 015 Constr AP		856.05	856.05			Elect Op R 001		23737	ONE CALLE	EDWA	EDID
Non-Labor 015 Constr AP		215.98	215.98			Elect Op R 001		5964	DIGLINE I	EDWA	EDID
Non-Labor 015 Constr AP		408.68	408.68			Elect Op R 001		23737	ONE CALLE	EDID	EDWA
Non-Labor 015 Constr AP		856.05		856.05		Gas Syster 001		23737	ONE CALL	GDWA	GDID
Non-Labor 235 Emplo AP		400	400			Hydro Trai 001		101242	Bourassa,	EDAN	GDOR
Non-Labor 885 Miscell AP		650.85	650.85			Elect Joint 001		7416	OREGON I	EDAN	GDOR
Non-Labor 015 Constr AP		151.94		151.94		Gas Syster 001		5919	ONE CALL	GDID	GDWA
Non-Labor 830 Dues AP		350	270	80		Wald Gove 001		107626	OREGON I	CDAN	GDOR
Non-Labor 015 Constr AP		1358.02		1358.02		Gas Syster 001		23737	ONE CALL	GDID	EDID
Non-Labor 015 Constr AP		293.96	293.96			Elect Op R 001		23737	ONE CALLE	EDWA	EDID
Non-Labor 015 Constr AP		629.75		629.75		Gas Syster 001		23737	ONE CALL	GDID	EDID
Non-Labor 015 Constr AP		459.16	459.16			Elect Op R 001		23737	ONE CALLE	EDWA	EDID
Non-Labor 015 Constr AP		222.37	222.37			Elect Op R 001		23737	ONE CALLE	EDID	GDID

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2023**

Recorded Service	Recorded Jurisdiction	FERC Account	Total Transaction	Electric	Gas North	Gas South	Note 4 Not Assigned	68.703%	31.297%	69.737%	30.263%	OR
								WA E	ID E	WA G	ID G	
CD	AA	107000	-	-	-	-	-	-	-	-	-	-
CD	AA	920000	3,135	2,198	649	288	-	1,510	688	453	196	288
CD	AA	921000	47,728	33,463	9,884	4,381	-	22,990	10,473	6,892	2,991	4,381
CD	AA	923000	4,740	3,323	982	435	-	2,283	1,040	685	297	435
CD	AA	926100	32,609	22,862	6,753	2,993	-	15,707	7,155	4,709	2,044	2,993
CD	AA	930200	391,670	274,608	81,107	35,955	-	188,664	85,944	56,562	24,545	35,955
CD	ID	928000	28,535	22,013	6,522	-	-	15,124	6,889	4,548	1,974	-
CD	WA	928000	-	-	-	-	-	-	-	-	-	-
ED	AN	107000	30,345	30,345	-	-	-	20,848	9,497	-	-	-
ED	AN	541000	3,135	3,135	-	-	-	2,154	981	-	-	-
ED	AN	566000	3,285	3,285	-	-	-	2,257	1,028	-	-	-
ED	AN	580000	-	-	-	-	-	-	-	-	-	-
ED	AN	588000	20,367	20,367	-	-	-	13,993	6,374	-	-	-
ED	AN	921000	9,350	9,350	-	-	-	6,424	2,926	-	-	-
ED	AN	930200	198,173	198,173	-	-	-	136,151	62,022	-	-	-
ED	ID	928000	7,225	7,225	-	-	-	4,964	2,261	-	-	-
ED	WA	923000	43,869	43,869	-	-	-	30,139	13,730	-	-	-
GD	AA	870000	31,030	-	21,421	9,608	-	-	-	14,939	6,483	9,608
GD	AA	874000	2,370	1,636	734	-	-	-	-	1,141	495	734
GD	AA	926100	6,302	4,350	1,951	-	-	-	-	3,034	1,317	1,951
GD	AA	930200	52,530	36,264	16,266	-	-	-	-	25,289	10,975	16,266
GD	AN	880000	33,300	-	33,300	-	-	-	-	23,222	10,078	-
GD	ID	880000	3,511	3,511	-	-	-	-	-	2,448	1,062	-
GD	OR	107000	41,728	-	-	41,728	-	-	-	-	-	41,728
GD	OR	813000	5,175	5,175	-	-	-	-	-	-	-	5,175
GD	OR	870000	1,122	1,122	-	-	-	-	-	-	-	1,122
GD	OR	880000	9,520	9,520	-	-	-	-	-	-	-	9,520
GD	OR	920000	22,560	22,560	-	-	-	-	-	-	-	22,560
ZZ	ZZ	163000	3,324	-	-	-	3,324	-	-	-	-	-
ZZ	ZZ	242700	-	-	-	-	-	-	-	-	-	-
ZZ	ZZ	417120	20,040	-	-	-	20,040	-	-	-	-	-
ZZ	ZZ	426400	15,000	-	-	-	15,000	-	-	-	-	-
Total			1,071,675	674,216	206,378	152,718	38,364	463,207	211,009	143,922	62,456	152,718

(3,324) Non Utility
(20,040)
(15,000)

Corrected Service	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Note 4 Not Assigned	68.703%	31.297%	69.737%	30.263%	OR	
							WA E	ID E	WA G	ID G		
CD	AA	107000	-	-	-	-	-	-	-	-	-	
CD	AA	920000	3,135	2,198	649	288	-	1,510	688	453	196	288
CD	AA	921000	51,239	35,924	10,610	4,704	-	24,681	11,243	7,399	3,211	4,704
CD	AA	923000	4,740	3,323	982	435	-	2,283	1,040	685	297	435
CD	AA	926100	32,609	22,862	6,753	2,993	-	15,707	7,155	4,709	2,044	2,993
CD	AA	930200	370,860	260,017	76,798	34,045	-	178,640	81,378	53,556	23,241	34,045
CD	ID	928000	28,535	22,013	6,522	-	-	15,124	6,889	4,548	1,974	-
CD	WA	928000	20,810	16,053	4,757	-	-	11,029	5,024	3,317	1,439	-
ED	AN	107000	30,345	30,345	-	-	-	20,848	9,497	-	-	-
ED	AN	541000	3,135	3,135	-	-	-	2,154	981	-	-	-
ED	AN	566000	3,285	3,285	-	-	-	2,257	1,028	-	-	-
ED	AN	580000	-	-	-	-	-	-	-	-	-	-
ED	AN	588000	20,367	20,367	-	-	-	13,993	6,374	-	-	-
ED	AN	921000	9,350	9,350	-	-	-	6,424	2,926	-	-	-
ED	AN	930200	198,173	198,173	-	-	-	136,151	62,022	-	-	-
ED	ID	928000	7,225	7,225	-	-	-	4,964	2,261	-	-	-
ED	WA	923000	43,869	43,869	-	-	-	30,139	13,730	-	-	-
GD	AA	870000	31,030	-	21,421	9,608	-	-	-	14,939	6,483	9,608
GD	AA	874000	2,370	1,636	734	-	-	-	-	1,141	495	734
GD	AA	926100	6,302	4,350	1,951	-	-	-	-	3,034	1,317	1,951
GD	AA	930200	52,530	36,264	16,266	-	-	-	-	25,289	10,975	16,266
GD	AN	880000	33,300	-	33,300	-	-	-	-	23,222	10,078	-
GD	ID	880000	-	-	-	-	-	-	-	-	-	-
GD	OR	107000	41,728	-	-	41,728	-	-	-	-	-	41,728
GD	OR	813000	5,175	5,175	-	-	-	-	-	-	-	5,175
GD	OR	870000	1,122	1,122	-	-	-	-	-	-	-	1,122
GD	OR	880000	9,520	9,520	-	-	-	-	-	-	-	9,520
GD	OR	920000	22,560	22,560	-	-	-	-	-	-	-	22,560
ZZ	ZZ	163000	3,324	-	-	-	3,324	-	-	-	-	-
ZZ	ZZ	242700	-	-	-	-	-	-	-	-	-	-
ZZ	ZZ	417120	20,040	-	-	-	20,040	-	-	-	-	-
ZZ	ZZ	426400	15,000	-	-	-	15,000	-	-	-	-	-
Total			1,071,675	678,140	204,042	151,129	38,364	465,903	212,238	142,293	61,749	151,129

(3,324) Non Utility
(20,040)
(15,000)

Reclassification Adjustment - For Incorrect Serv/Jur Assignment	Unallocated Rate	3.58%										
			2,696	1,228	(1,629)	(707)	(1,588)					
Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use	Plane Allocation Allocation	MR-PR-5	(2,659)	(1,223)	(797)	(349)	(508)					
	Hangar Allocation		(3,104)	(1,427)	(931)	(408)	(593)	MR-PR-5				
	Depreciation Allocation		(800)	(364)	(240)	(104)	(152)					(13,660)
TOTAL PLANE ADJUSTMENT												
	Expense Adjustment (921000)		(3,867)	(1,786)	(3,597)	(1,568)	(2,842)					
			65.63%		19.75%		14.63%					

Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2023

Original

Adjusting Entry (blank)

Recorded Service	Recorded Jurisdiction	Values					Not Assigned Amount
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	479,882	336,454		99,374	44,053	0
CD	ID	28,535	22,013		6,522		
ED	AN	264,655	264,655				
ED	ID	7,225	7,225				
ED	WA	43,869	43,869				
GD	AA	92,231	0	63,672	28,559		
GD	AN	33,300	0	33,300	0	0	0
GD	ID	3,511		3,511			
GD	OR	80,105	0	0	80,105		
ZZ	ZZ	38,364					38,364
Grand Total		#####	#####	206,378	152,718	38,364	MR-PR-1

Original

Adjusting Entry (blank)

Recorded Service	Recorded Jurisdiction	FERC Account	Values					Not Assigned Amount
			Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	107000	0				0	
CD	AA	920000	3,135	2,198	649	288		
CD	AA	921000	47,728	33,463	9,884	4,381		
CD	AA	923000	4,740	3,323	982	435		
CD	AA	926100	32,609	22,862	6,753	2,993		
CD	AA	930200	391,670	274,608	81,107	35,955		
CD	ID	928000	28,535	22,013	6,522			
ED	AN	107000	30,345	30,345				
ED	AN	541000	3,135	3,135				
ED	AN	566000	3,285	3,285				
ED	AN	580000	0	0				
ED	AN	588000	20,367	20,367				
ED	AN	921000	9,350	9,350				
ED	AN	930200	198,173	198,173				
ED	ID	928000	7,225	7,225				
ED	WA	923000	43,869	43,869				
GD	AA	870000	31,030	0	21,421	9,608		
GD	AA	874000	2,370		1,636	734		
GD	AA	926100	6,302		4,350	1,951		
GD	AA	930200	52,530		36,264	16,266		
GD	AN	880000	33,300	0	33,300	0	0	
GD	ID	880000	3,511		3,511			
GD	OR	107000	41,728	0	0	41,728		
GD	OR	813000	5,175			5,175		
GD	OR	870000	1,122			1,122		
GD	OR	880000	9,520			9,520		
GD	OR	920000	22,560			22,560		
ZZ	ZZ	163000	3,324				3,324	
ZZ	ZZ	242700	0				0	
ZZ	ZZ	417120	20,040				20,040	
ZZ	ZZ	426400	15,000				15,000	
Grand Total			#####	#####	206,378	152,718	38,364	MR-PR-1

Corrected

Adjusting Entry (All)

Recorded Service	Recorded Jurisdiction	Values					Sum of Not Assigned
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	462,582	324,325	95,791	42,465	0	
CD	ID	28,535	22,013	6,522			
CD	WA	20,810	16,053	4,757			
ED	AN	264,655	264,655				
ED	ID	7,225	7,225				
ED	WA	43,869	43,869				
GD	AA	92,231	0	63,672	28,559		
GD	AN	33,300	0	33,300	0	0	
GD	ID	0		0			
GD	OR	80,105	0	0	80,105		
ZZ	ZZ	38,364				38,364	
Grand Total		#####	#####	204,042	151,129	38,364	MR-PR-1

Corrected

Adjusting Entry (All)

Recorded Service	Recorded Jurisdiction	FERC Account	Values					Sum of Not Assigned
			Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	107000	0				0	
CD	AA	920000	3,135	2,198	649	288		
CD	AA	921000	51,239	35,924	10,610	4,704		
CD	AA	923000	4,740	3,323	982	435		
CD	AA	926100	32,609	22,862	6,753	2,993		
CD	AA	930200	370,860	260,017	76,798	34,045		
CD	ID	928000	28,535	22,013	6,522			
CD	WA	928000	20,810	16,053	4,757			
ED	AN	107000	30,345	30,345				
ED	AN	541000	3,135	3,135				
ED	AN	566000	3,285	3,285				
ED	AN	580000	0	0				
ED	AN	588000	20,367	20,367				
ED	AN	921000	9,350	9,350				
ED	AN	930200	198,173	198,173				
ED	ID	928000	7,225	7,225				
ED	WA	923000	43,869	43,869				
GD	AA	870000	31,030	0	21,421	9,608		
GD	AA	874000	2,370		1,636	734		
GD	AA	926100	6,302		4,350	1,951		
GD	AA	930200	52,530		36,264	16,266		
GD	AN	880000	33,300	0	33,300	0	0	
GD	ID	880000	0		0			
GD	OR	107000	41,728	0	0	41,728		
GD	OR	813000	5,175			5,175		
GD	OR	870000	1,122			1,122		
GD	OR	880000	9,520			9,520		
GD	OR	920000	22,560			22,560		
ZZ	ZZ	163000	3,324				3,324	
ZZ	ZZ	242700	0				0	
ZZ	ZZ	417120	20,040				20,040	
ZZ	ZZ	426400	15,000				15,000	
Grand Total			#####	#####	204,042	151,129	38,364	MR-PR-1

2023	001	202310	AVA102623	Tribal Relations training and meetings, ALP interviews
2023	001	202310	AVA102623	Tribal Relations training and meetings, ALP interviews
2023	001	202310	AVA102623	Tribal Relations training and meetings, ALP interviews
2023	001	202309	AVA091723	WEI Conference
2023	001	202310	AVA101723	Wells Fargo / Avista Bankers conference
2023	001	202305	AVA050823	Wildfire Update to the Idaho Public Utilities Commissioners
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202311	AVA110923	Williams Pipeline Gas Incident - EOP

09800165	Admin Activity - Distr Ops	580000	OPER SUPV/ENG	Z88	ED	AN
09902811	Training	926100	EMPLOYEE PENSIONS & BENEFITS N	Z88	CD	AA
09800320	Native American Relations	921000	OFFICE SUPPLIES & EXPENSES	Z88	ED	AN
09900310	Com - Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	CD	AA
09903370	Treasury Activities-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA
03800540	Id Elect Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	ED	ID
09900165	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	AA
09806011	Wildfire Plan - Distribution	598000	DISTRIBUTION OPER-MISC	Z88	ED	AN
09902455	Gas System Operations - 099	870000	OPER SUPV/ENG	Z88	GD	AA
09902811	Training	926100	EMPLOYEE PENSIONS & BENEFITS N	Z88	CD	AA
09806300	Nov 8 2023 Gas EOP	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	AN

0	-	-	-	-	-
0	-	-	-	-	-
0	-	-	-	-	-
88	13,200	9,255	2,733	1,212	
599	83,850	58,789	17,364	7,697	
85	7,225	7,225			
5.1	434		299	134	
70.2	5,967	5,967			
5.1	434		299	134	
5.1	434	304	90	40	
60	9,000	-	9,000	-	-
Original	9,687	1,071,675	674,216	206,378	152,718
Total	9,687	1,071,675	678,140	204,042	151,129
					38,364

The entries below are excluded as they are charges to the project that posts to the overhead account and excluded from the analysis.

Accounting	Company	Accounting	Flight	Flight Purpose	Project	Project Name	FERC	FERC Account Description	Expendi	Record	Recorded	Adjusting	Transaction	Transaction	Electric	Gas North	Gas South	Not Assigned
2023	001	202303	06/07/23A	Aircraft Maintenance	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ	46		3,910				3,910
2023	001	202306	06/07/23A	Aircraft Maintenance	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ	0						
2023	001	202307	06/07/23A	Aircraft Maintenance	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ	11		935				935
Original												57		4,845	-	-	-	4,845
Total of Flights to Clearing												9,744		1,076,520	678,140	204,042	151,129	43,209

Discussion Notes AVA032723	3/27/2023	Medford Site Visit Flight to Medford for safety site visit, updated to CD.AA
AVA062223	6/22/2023	Meetings with WA Commissioners Flight to Olympia for meeting with Commissioners, updated to CD.WA
AVA121323	12/13/2023	Meeting with Commissioners Flight to Olympia for meeting with Commissioners, updated to CD.WA

	12/31/2022 EOP	Period Activity	12/31/2023 EOP	Depreciation Rate	Annual Depreciation Expense
Plane					
Cost	\$ 5,507,887		\$ 6,566,806		\$ 283,270 (included in pool)
A/D	(4,013,478)	(582,290)	(4,595,768)		
Plane NBV	\$ 1,494,409		\$ 1,971,038		
Hangar					
Cost	\$ 2,138,350		\$ 2,138,350	2.17%	\$ 46,402 (not in pool)
A/D	(100,886)	(29,283)	(130,169)		
Hangar NBV	\$ 2,037,464		\$ 2,008,181		
Total System Rate Base	\$ 3,531,873		\$ 3,979,219		

Non Service	3.58%	Plane Adjustment	Hangar Adjustment	Expense Adjustment
MR-PR-1		(78,516)	(91,661)	(1,661) MR-PR-1

Allocation	70.112%		20.708%		9.180%
	WA - ELEC	ID - ELEC	WA - GAS	ID - GAS	OR - GAS
Allocation	68.703%	31.297%	69.737%	30.263%	
ROR	7.030%	7.097%	7.030%	7.097%	7.050%
Plane Allocation	(2,659)	(1,223)	(797)	(349)	(508) MR-PR-1
Hangar Allocation	(3,104)	(1,427)	(931)	(408)	(593) MR-PR-1
Depreciation Allocation	(800)	(364)	(240)	(104)	(152) MR-PR-1

Prep by: _____

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2023

<i>Test Period Expense:</i>	Amount
<i>Test Period Insurance Expense</i>	\$ (90,304)

Allocated to Washington Electric

0.70112	Note 7	
0.68703	Note 4	\$ (43,499)

Allocated to Washington Gas

0.20708	Note 7	
0.69737	Note 4	\$ (13,041)

<i>Electric</i>		
FERC 925	\$ (30,449.30)	70%
FERC 924	\$ (13,049.70)	30%
	<u>\$ (43,499.00)</u>	

**Calculation of Estimated 2023 D & O Premium Based on New Renewal Date of 3/31/23
Includes Continuity Credit**

Carrier	Actual 3/22 Premiums	2022 Actual Premium Pro Rated for 1Q 2023	2022-23 Utility		Amount Allocated to AELP	Projected Increase/Decrease for 12 month policy beginning 3/31/23	2023 Est Premiums beginning 3/31/23
			Allocated %	Utility Amount			
AEGIS (\$35M)	\$775,000	\$193,750	94.0%	\$182,125	\$11,625	0.0%	\$775,000
AEGIS (\$35M) taxes	\$12,208	\$3,052	94.0%	\$2,869	\$183	0.4%	\$12,258
AEGIS -Continuity Credit	-\$193,678	-\$48,420	94.0%	-\$45,514	-\$2,905	-1.2%	-\$191,275
AEGIS Loyalty Credit	-\$38,736	\$0					-\$76,510
EIM Credit 1	-\$46,976	\$0	100.0%	\$0			-\$17,363
EIM Credit 2	\$0	\$0	100.0%	\$0			\$0
EIM (\$30M xs \$35M)	\$332,145	\$83,036	100.0%	\$83,036		0.0%	\$332,145
EIM (\$30M xs \$35M) taxes	\$6,975	\$1,744	100.0%	\$1,744		0.0%	\$6,975
XL Specialty(\$10M xs \$65M)	\$0	\$0	100.0%	\$0		0.0%	\$0
Allianz (\$10M xs \$65M) new 3/31/21	\$71,970	\$17,993				0.0%	\$71,970
Twin City(\$15M xs \$75M)	\$84,809	\$21,202	100.0%	\$21,202		-2.3%	\$82,888
Zurich(\$15M xs \$90M)	\$74,365	\$18,591	100.0%	\$18,591		-4.0%	\$71,374
Travelers (\$5M xs \$105M)	\$24,762	\$6,191	100.0%	\$6,191		-6.1%	\$23,250
XL Speciality (\$15M xs \$110) Side A/DIC	\$87,865	\$21,966	100.0%	\$21,966		-3.3%	\$85,000
HCC (\$15M xs \$125M) Side A/DIC	\$60,918	\$15,230	100.0%	\$15,230		-4.1%	\$58,392
	<u>\$1,251,627</u>						



2023-24 Utility Allocated %	AELP Allocated %	Utility Allocated Amount	AELP Allocated Amount	2023 Portion (3/31/23 to 12/31/23)	2023 AELP Portion (3/31/23 to 12/31/23)	Avista Utility Combined 2023 premium	AELP Allocated Amount Combined 2023
94.0%	6.0%	\$728,500	\$46,500	\$550,866	\$35,162	\$732,991	\$46,787
94.0%	6.0%	\$11,523	\$735	\$8,713	\$556	\$11,582	\$739
94.0%	6.0%	-\$179,799	-\$11,477	-\$135,957	-\$8,678	-\$181,472	-\$11,583
94.0%	6.0%	-\$71,919	-\$4,591	-\$71,919	-\$3,471	-\$71,919	-\$3,471
100.0%	0.0%	-\$17,363	\$0	-\$17,363	\$0	-\$17,363	\$0
100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
100.0%	0.0%	\$332,145	\$0	\$251,156	\$0	\$334,192	\$0
100.0%	0.0%	\$6,975	\$0	\$5,274	\$0	\$7,018	\$0
100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
100.0%	0.0%	\$71,970	\$0	\$54,421	\$0	\$54,421	\$0
100.0%	0.0%	\$82,888	\$0	\$62,677	\$0	\$83,879	\$0
100.0%	0.0%	\$71,374	\$0	\$53,970	\$0	\$72,562	\$0
100.0%	0.0%	\$23,250	\$0	\$17,581	\$0	\$23,771	\$0
100.0%	0.0%	\$85,000	\$0	\$64,274	\$0	\$86,240	\$0
100.0%	0.0%	\$58,392	\$0	\$44,154	\$0	\$59,383	\$0
		\$1,202,936	\$31,168	\$909,617	\$23,568	\$1,195,286	\$32,471

\$1,227,757

= paid/received

= estimated to be received

2023 Estimated D & O Premium Total Allocated to Avista

Summary:

2023 Total D&O Premiums \$1,227,757

Less: 10% (122,776)

90% of D&O Premiums 1,104,982

Utility Expense \$1,195,286

Difference - Adjustment **(90,304)**

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives
	Adjstment Number	2.13
	Workpaper Reference	G-RI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	147
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>147</u>
25	Total Gas Expense	<u>147</u>
26	OPERATING INCOME BEFORE FIT	(147)
	FEDERAL INCOME TAX	
27	Current Accrual	(31)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (116)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**2018-2023 Incentive Compensation by Employee Group
 Target and Incentive for Plan Year**

**excludes payroll tax*

	Actual					
Non-Executive	2018	2019	2020	2021	2022	2023
Target	\$ 8,939,222	\$ 9,560,785	\$ 11,027,927	\$ 11,636,327	\$ 11,677,040	\$ 13,007,432
Capital	\$ 2,763,401	\$ 1,915,430	\$ 1,301,158	\$ 4,674,952	\$ 797,796	\$ 1,324,818
Non-Operating	\$ 227,419	\$ 157,633	\$ 107,081	\$ 44,963	\$ 3,228,217	\$ 85,821
Operating	\$ 6,703,034	\$ 4,646,157	\$ 3,156,150	\$ 7,980,129	\$ 3,109,772	\$ 3,989,280
Other	\$ 1,636,727	\$ 1,134,485	\$ 770,660	\$ 568,140	\$ 857,965	\$ 1,141,593
Actual	\$ 11,330,580	\$ 7,853,706	\$ 5,335,049	\$ 13,268,184	\$ 7,993,750	\$ 6,541,512
Executive	2018	2019	2020	2021	2022	2023
Target	\$ 2,786,099	\$ 2,981,115	\$ 2,486,258	\$ 2,461,365	\$ 2,461,365	\$ 2,888,000
Operating	\$ 1,246,174	\$ 979,535	\$ 497,252	\$ 695,450	\$ 581,270	\$ 795,911
Non-Operating	\$ 1,539,925	\$ 2,861,870	\$ 124,312	\$ 2,042,921	\$ 2,717,437	\$ -
Actual	\$ 2,786,099	\$ 3,841,405	\$ 621,564	\$ 2,738,371	\$ 3,298,707	\$ 795,911
Total	2018	2019	2020	2021	2022	2023
Total Target	\$ 11,725,321	\$ 12,541,900	\$ 13,514,185	\$ 14,097,692	\$ 14,138,405	\$ 15,895,432
Total Actual	\$ 14,116,679	\$ 11,695,111	\$ 5,956,613	\$ 16,006,555	\$ 11,292,458	\$ 7,337,424

Actual		
Six Year Average	2023 Expense	O & M Adjustment
\$ 2,129,593	\$ 1,324,818	
\$ 641,856	\$ 85,821	
\$ 4,930,754	\$ 3,989,280	\$ 941,474
\$ 1,018,262	\$ 1,141,593	
\$ 8,720,464	\$ 6,541,512	\$ 941,474
Six Year Average	2023 Expense	O & M Adjustment
\$ 870,605	\$ 795,911	\$ 74,693
\$ 1,485,396	\$ -	
\$ 2,356,001	\$ 795,911	\$ 74,693
Total Adjustment		\$ 1,016,167
WA Electric	0.70112	
(note 7, 4)	0.68703	\$ 489,478
WA Gas	0.20708	
(note 7, 4)	0.69737	\$ 146,746

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.

Notes: In Doceks UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.

On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting
 Data Updated Daily

Executive Officer Incentive Accrual

Sum of Transaction Amount		
Project Number	09905034	77705021
FERC Number	920000	417100
Report Category	OPER	NONOP
Accounting Period		
202301	\$ 96,878	\$ 145,318
202302	\$ 94,252	\$ 141,378
202303	\$ 112,265	\$ 259,416
202304	\$ 101,132	\$ 182,037
202305	\$ 101,132	\$ 182,037
202306	\$ (15,584)	\$ (384,701)
202307	\$ 105,259	\$ 295,080
202308	\$ 85,048	\$ 117,223
202309	\$ 209,754	\$ (1,443)
202310	\$ 111,605	\$ 104,038
202311	\$ 113,550	\$ 104,038
202312	\$ (319,378)	\$ (1,144,421)
Grand Total	\$ 795,911	\$ -

\$ 795,911

(A-2)

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Non-Executive

		CAP	NONE	NONOP	OPER	OTHER	TOTAL
		Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount
202301	512 Incentive Loading-NU	11,747		(4)	20,488	8,387	40,618
	514 Incentive Loading-Union	48,523	500	1,438	136,123	26,889	213,473
202302	512 Incentive Loading-NU	117,238	2,128	6,725	521,593	179,909	827,593
	514 Incentive Loading-Union	16,453		(3)	24,345	6,570	47,364
202303	512 Incentive Loading-NU	283,947	1,767	10,405	578,317	53,559	927,995
	514 Incentive Loading-Union	29,737		39	27,322	(1,891)	55,207
202304	512 Incentive Loading-NU	191,855	2,147	6,662	494,342	104,448	799,454
	514 Incentive Loading-Union	22,489		9	22,609	4,506	49,613
202305	512 Incentive Loading-NU	201,098	2,421	7,252	600,514	156,398	967,683
	514 Incentive Loading-Union	23,632			25,892	8,044	57,567
202306	512 Incentive Loading-NU	191,396	1,050	9,130	538,443	128,838	868,857
	514 Incentive Loading-Union	21,995		9	23,167	6,446	51,617
202307	512 Incentive Loading-NU	14,980		43	13,161	(1,543)	26,640
	514 Incentive Loading-Union	142,100	596	1,956	249,582	34,159	428,394
202308	512 Incentive Loading-NU	17,430		(23)	17,786	7,027	42,218
	514 Incentive Loading-Union	155,936	100	6,058	425,799	122,479	710,372
202309	512 Incentive Loading-NU	25,002		2	14,888	(5,031)	34,860
	514 Incentive Loading-Union	237,004	153	5,036	380,446	3,937	626,576
202310	512 Incentive Loading-NU	18,473		1	18,485	5,328	42,287
	514 Incentive Loading-Union	177,927	176	6,892	450,228	110,440	745,663
202311	512 Incentive Loading-NU	173,956	(52)	7,296	513,870	106,327	801,396
	514 Incentive Loading-Union	18,506		25	17,679	4,459	40,669
202312	512 Incentive Loading-NU	168,977		16,863	359,858	66,828	612,526
	514 Incentive Loading-Union	15,824		10	16,454	5,082	37,371
GL Only Adjustments Posted During the Year							
	GL Entry - Quarter End True Up (March 2023)	409,500			614,251		1,023,751
	GL Entry - Quarter End True Up (June 2023)	(412,037)			(618,056)		(1,030,093)
	GL Entry - Quarter End True Up (September 2023)	426,967			640,451		1,067,418
	GL Entry - Quarter End True Up (December 2023)	(1,425,837)			(2,138,756)		(3,564,593)
							-
Total		1,324,818	10,986	85,821	3,989,280	1,141,593	6,552,498 (A-2)
		20%	0%	1%	61%	17%	

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AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjstment Number	2.14
	Workpaper Reference	G-DI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	90
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (90)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES
Restate Debt Interest
Washington - GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense
1.00 Per Results Report	548,687		548,687	90
1.01 Deferred FIT Rate Base		649	649	(4)
1.02 Deferred Debits and Credits		-	-	-
1.03 Working Capital		(1,503)	(1,503)	9
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries & Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains & Losses		-	-	-
2.10 Weather Normalization / Gas Cost Adjust		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc. Restating Non-Util / Non- Recurring Expense		-	-	-
2.13 Restating Incentives Expense		-	-	-
2.14 Restate Debt Interest		-	-	-
	548,687	(854)	547,833	95
Weighted Average Cost of Debt	2.74%	2.74%		
Restated Debt Interest	15,034	(23)	15,011	95
Interest Per Results (G-FIT-12A)	15,462		15,462	
Increase (Decrease) in Interest Expense	(428)	(23)	(451)	
FIT Rate	21%	21%		
Increase (Decrease) in FIT	90	5	95	95

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages 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	306,273,848	210,079,733	96,194,115
G-OPS	Book Deprec/Amort and Reg Amortizations	33,773,111	24,230,519	9,542,592
G-OTX	Taxes Other than FIT	26,551,673	23,169,903	3,381,770
	Net Operating Income Before FIT	44,573,132	32,119,182	12,453,950
G-INT	Less: Interest Expense	21,563,956	15,461,996	6,101,960
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,720)	0	(4,720)
G-SCM	Schedule M Adjustments	12,672,742	17,311,068	(4,638,326)
	Taxable Net Operating Income	35,677,198	33,968,254	1,708,944
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,492,211	7,133,333	358,878
G-DTE	Deferred FIT	(3,319,904)	(4,104,188)	784,284
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	(6,807,137)	(6,901,395)	94,258
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

	WA	ID	OR
PER TREASURY:			
DEBT:			
LT Debt	2,454,729,166.67	2,454,729,166.67	2,454,729,166.67
ST Debt	275,692,172.75	-	-
Total Debt	<u>2,730,421,339.42</u>	<u>2,454,729,166.67</u>	<u>2,454,729,166.67</u>
EQUITY:			
Common Equity	2,305,883,887.38	2,305,883,887.38	2,305,883,887.38
Investment in Subs	-	-	-
Net Equity	<u>2,305,883,887.38</u>	<u>2,305,883,887.38</u>	<u>2,305,883,887.38</u>
DEBT COST:			
LT Debt Cost	121,208,934.46	121,356,538.63	121,356,538.63
ST Debt Cost	16,825,255.29	-	-
Total Debt Cost	<u>138,034,189.75</u>	<u>121,356,538.63</u>	<u>121,356,538.63</u>
Debt Cost %	5.055%	4.944%	4.944%
Debt %	54.210%	51.560%	51.560%
Equity %	45.790%	48.440%	48.440%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS
TWELVE MONTHS ENDED DECEMBER 31, 2023

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.007617
Commission Fees (2)		0.004000
Washington Excise Tax (3)		0.038227
Total Expense		<u>0.049843</u>
Net Operating Income Before FIT		0.950157
Federal Income Tax @	21.00% Shared Inputs	0.199533
REVENUE CONVERSION FACTOR		<u>0.750624</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	C-UE-1	1,971,205	
Divided by:			
Sales to Ultimate Customers + Transport **	Shared Inputs	<u>258,806,378</u>	
EFFECTIVE RATE			<u>0.007617</u>

* From Uncollectible Adjustment Workpapers.

** From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2022.

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less: Effective Uncoll Rate	<u>0.007617</u>	0.992383	
EFFECTIVE RATE			<u>0.038227</u>

* From Combined Excise Tax Return.

Prep by: _____ 1st Review: _____