

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	12,523,240	9,435,723	3,087,517
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>12,523,240</u>	<u>9,435,723</u>	<u>3,087,517</u>
G-APL Gas Net Adjusted Rate Base	<u>801,990,888</u>	<u>574,208,772</u>	<u>227,782,116</u>
RATE OF RETURN	<u>1.562%</u>	<u>1.643%</u>	<u>1.355%</u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	1-01-2024 thru 01-31-2024	258,364 100.000%	168,479 65.210%	89,885 34.790%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2024 thru 01-31-2024	872,078 100.000%	617,816 70.844%	254,262 29.156%
	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	1-01-2024 thru 01-31-2024	53,953,206 100.000%	35,868,091 66.480%	18,085,115 33.520%

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

Report ID:
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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input		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
 For Month Ended January 31, 2024
 Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421	4,511,142
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013	7,214,107
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040	XXXXXX
	Total		38,722,723	0	26,997,474	11,725,249
	Percentage		100.000%	0.000%	69.720%	30.280%
	Direct Labor Accts 580 - 894		12,190,458	0	8,793,619	3,396,839
	Direct Labor Accts 901 - 935		4,332,630	0	2,024,559	2,308,071
	Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100	XXXXXX
	Total		18,093,188	0	12,388,278	5,704,910
	Percentage		100.000%	0.000%	68.469%	31.531%
	Number of Customers at		377,568	0	270,130	107,438
	Percentage		100.000%	0.000%	71.545%	28.455%
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	Percentage		100.000%	0.000%	66.407%	33.593%
	Total Percentages		400.000%	0.000%	276.141%	123.859%
	Average (GD AA)		100.000%	0.000%	69.035%	30.965%

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

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AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	1-01-2024 thru 01-31-2024	2,626,459	1,903,386	723,073	
			100.000%	72.470%	27.530%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2023 thru 01-31-2024	863,571,577	612,469,254	251,102,323	
			100.000%	70.923%	29.077%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2023 thru 01-31-2024	98,308,637	76,485,628	21,823,009	
			100.000%	77.802%	22.198%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2024 thru 01-31-2024	-3,349,200	-2,393,513	-955,687	
			100.000%	71.465%	28.535%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	42,497,040	0	42,497,040	30,506,206	0	30,506,206	11,990,834	0	11,990,834
99	4812XX	Commercial - Firm & Interruptible	20,657,510	0	20,657,510	15,136,619	0	15,136,619	5,520,891	0	5,520,891
99	4813XX	Industrial-Firm	577,173	0	577,173	321,114	0	321,114	256,059	0	256,059
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	73,717	0	73,717	65,765	0	65,765	7,952	0	7,952
99	499XXX	Unbilled Revenue	5,063,224	0	5,063,224	4,694,812	0	4,694,812	368,412	0	368,412
		TOTAL SALES TO ULTIMATE CUSTOMERS	68,868,664	0	68,868,664	50,724,516	0	50,724,516	18,144,148	0	18,144,148
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	11,935,757	0	11,935,757	7,934,891	0	7,934,891	4,000,866	0	4,000,866
4	488000	Miscellaneous Service Revenues	945	0	945	405	0	405	540	0	540
99	4893XX	Transportation Revenues	496,244	0	496,244	455,271	0	455,271	40,973	0	40,973
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	(3,545,293)	22,132	(3,523,161)	(3,935,403)	15,434	(3,919,969)	390,110	6,698	396,808
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	8,887,653	22,132	8,909,785	4,455,164	15,434	4,470,598	4,432,489	6,698	4,439,187
		TOTAL GAS REVENUES	77,756,317	22,132	77,778,449	55,179,680	15,434	55,195,114	22,576,637	6,698	22,583,335
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	42,264,689	0	42,264,689	28,503,186	0	28,503,186	13,761,503	0	13,761,503
99	808XXX	Net Natural Gas Storage Transactions	4,329,362	0	4,329,362	2,878,160	0	2,878,160	1,451,202	0	1,451,202
99	811000	Gas Used for Products Extraction	(49,535)	0	(49,535)	(32,931)	0	(32,931)	(16,604)	0	(16,604)
10	813000	Other Gas Expenses	7,644	110,706	118,350	7,644	74,319	81,963	0	36,387	36,387
99	813010	Gas Technology Institute (GTI) Expenses	22,495	0	22,495	15,455	0	15,455	7,040	0	7,040
99	813100	CCA Emission Expense	8,711,923	0	8,711,923	8,711,923	0	8,711,923	0	0	0
99	407417	Regulatory Credits-CCA	(8,711,923)	0	(8,711,923)	(8,711,923)	0	(8,711,923)	0	0	0
		TOTAL PRODUCTION EXPENSES	46,574,655	110,706	46,685,361	31,371,514	74,319	31,445,833	15,203,141	36,387	15,239,528
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	77,499	77,499	0	52,730	52,730	0	24,769	24,769
1	837000	Other Equipment	0	100,598	100,598	0	68,447	68,447	0	32,151	32,151
		TOTAL UNDERGROUND STORAGE OPER EXP	0	178,097	178,097	0	121,177	121,177	0	56,920	56,920
G-DEPX		Depreciation Expense-Underground Storage	0	64,356	64,356	0	43,788	43,788	0	20,568	20,568
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)	0	87,785	87,785	0	59,729	59,729	0	28,056	28,056
		TOTAL UNDERGROUND STORAGE EXPENSES	0	265,882	265,882	0	180,906	180,906	0	84,976	84,976

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	33,291	134,222	167,513	25,020	95,088	120,108	8,271	39,134	47,405
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	183,749	77,144	260,893	138,202	54,652	192,854	45,547	22,492	68,039
3	875000	Measuring & Reg Sta Exp-General	4,026	0	4,026	3,041	0	3,041	985	0	985
3	876000	Measuring & Reg Sta Exp-Industrial	77	0	77	63	0	63	14	0	14
3	877000	Measuring & Reg Sta Exp-City Gate	8,317	0	8,317	2,899	0	2,899	5,418	0	5,418
3	878000	Meter & House Regulator Expenses	5,373	0	5,373	460	0	460	4,913	0	4,913
3	879000	Customer Installation Expenses	206,583	(683,653)	(477,070)	120,951	(484,327)	(363,376)	85,632	(199,326)	(113,694)
3	880000	Other Expenses	256,142	58,530	314,672	199,620	41,465	241,085	56,522	17,065	73,587
3	881000	Rents	0	(1,577)	(1,577)	0	(1,117)	(1,117)	0	(460)	(460)
		MAINTENANCE									
3	885000	Supervision & Engineering	(26)	0	(26)	0	0	0	(26)	0	(26)
3	887000	Mains	42,794	0	42,794	39,991	0	39,991	2,803	0	2,803
3	889000	Measuring & Reg Sta Exp-General	2,351	766	3,117	(3,314)	543	(2,771)	5,665	223	5,888
3	890000	Measuring & Reg Sta Exp-Industrial	2,667	0	2,667	1,687	0	1,687	980	0	980
3	891000	Measuring & Reg Sta Exp-City Gate	30,549	542	31,091	27,479	384	27,863	3,070	158	3,228
3	892000	Services	36,618	0	36,618	22,871	0	22,871	13,747	0	13,747
3	893000	Meters & House Regulators	59,565	65,119	124,684	38,846	46,133	84,979	20,719	18,986	39,705
3	894000	Other Equipment	0	13,073	13,073	0	9,261	9,261	0	3,812	3,812
		TOTAL DISTRIBUTION OPERATING EXP	872,076	(335,834)	536,242	617,816	(237,918)	379,898	254,260	(97,916)	156,344
G-DEPX		Depreciation Expense-Distribution	2,005,722	4,409	2,010,131	1,443,682	2,931	1,446,613	562,040	1,478	563,518
G-OTX		Taxes Other Than FIT	4,070,945	0	4,070,945	3,665,211	0	3,665,211	405,734	0	405,734
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,076,667	4,409	6,081,076	5,108,893	2,931	5,111,824	967,774	1,478	969,252
		TOTAL DISTRIBUTION EXPENSES	6,948,743	(331,425)	6,617,318	5,726,709	(234,987)	5,491,722	1,222,034	(96,438)	1,125,596

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For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	5,304	5,304	0	3,459	3,459	0	1,845	1,845
2	902000	Meter Reading Expenses	27,074	11,616	38,690	20,931	7,575	28,506	6,143	4,041	10,184
2	903XXX	Customer Records & Collection Expenses	44,640	431,496	476,136	24,487	281,379	305,866	20,153	150,117	170,270
2	904000	Uncollectible Accounts	91,261	0	91,261	13,484	0	13,484	77,777	0	77,777
2	905000	Misc Customer Accounts	0	1,685	1,685	0	1,099	1,099	0	586	586
		TOTAL CUSTOMER ACCOUNTS EXPENSES	162,975	450,101	613,076	58,902	293,512	352,414	104,073	156,589	260,662
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	3,992,768	4,998	3,997,766	3,222,067	3,259	3,225,326	770,701	1,739	772,440
2	909000	Advertising	683	11,017	11,700	471	7,184	7,655	212	3,833	4,045
2	910000	Misc Customer Service & Info Exp	0	5,517	5,517	0	3,598	3,598	0	1,919	1,919
		TOTAL CUSTOMER SERVICE & INFO EXP	3,993,451	21,532	4,014,983	3,222,538	14,041	3,236,579	770,913	7,491	778,404
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	7	7	0	5	5	0	2	2
		TOTAL SALES EXPENSES	0	7	7	0	5	5	0	2	2
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	44,797	720,199	764,996	29,059	502,245	531,304	15,738	217,954	233,692
4	921000	Office Supplies & Expenses	0	96,903	96,903	0	67,577	67,577	0	29,326	29,326
4	922000	Admin. Expenses Transferred - Credit	0	(1,522)	(1,522)	0	(1,061)	(1,061)	0	(461)	(461)
4	923000	Outside Services Employed	54,334	317,780	372,114	47,476	221,610	269,086	6,858	96,170	103,028
4	924000	Property Insurance Premium	0	61,501	61,501	0	42,889	42,889	0	18,612	18,612
4	925XXX	Injuries and Damages	1,895	205,062	206,957	1,480	143,004	144,484	415	62,058	62,473
4	926XXX	Employee Pensions and Benefits	195,452	694,594	890,046	142,855	484,389	627,244	52,597	210,205	262,802
4	928000	Regulatory Commission Expenses	129,484	13,084	142,568	112,382	9,124	121,506	17,102	3,960	21,062
4	930000	Miscellaneous General Expenses	1,510	434,890	436,400	448	303,279	303,727	1,062	131,611	132,673
4	931000	Rents	0	13,346	13,346	0	9,307	9,307	0	4,039	4,039
4	935000	Maintenance of General Plant	66,339	290,975	357,314	56,761	202,917	259,678	9,578	88,058	97,636
		TOTAL ADMIN & GEN OPERATING EXP	493,811	2,846,812	3,340,623	390,461	1,985,280	2,375,741	103,350	861,532	964,882

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For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	136,348	415,624	551,972	123,141	289,844	412,985	13,207	125,780	138,987
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,343	10,648	2,072	5,121	7,193	1,233	2,222	3,455
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	14,554	919,107	933,661	14,554	640,958	655,512	0	278,149	278,149
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensio	129,199	0	129,199	129,199	0	129,199	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	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amortiz	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	2,862	20,607	23,469	1,929	14,615	16,544	933	5,992	6,925
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347	COVID-19 Deferred Costs	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357	AMORT OF INTERVENOR FUND DEFER	5,985	0	5,985	5,985	0	5,985	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(1,678)	0	(1,678)	(1,678)	0	(1,678)	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,350	0	3,350	2,878	0	2,878	472	0	472
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	652,842	0	652,842	468,388	0	468,388	184,454	0	184,454
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(58,753)	0	(58,753)	(58,753)	0	(58,753)	0	0	0
99 407447	Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(48,263)	0	(48,263)	(36,231)	0	(36,231)	(12,032)	0	(12,032)
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	55,478	30,674	86,152	39,426	21,391	60,817	16,052	9,283	25,335
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,077,273	1,393,355	2,470,628	826,735	971,929	1,798,664	250,538	421,426	671,964
	TOTAL ADMIN & GENERAL EXPENSES	1,571,084	4,240,167	5,811,251	1,217,196	2,957,209	4,174,405	353,888	1,282,958	1,636,846
	TOTAL EXPENSES BEFORE FIT	59,250,908	4,756,970	64,007,878	41,596,859	3,285,005	44,881,864	17,654,049	1,471,965	19,126,014
	NET OPERATING INCOME (LOSS) BEFORE FIT			13,770,571			10,313,250			3,457,321
G-FIT	FEDERAL INCOME TAX			6,950,224			5,224,042			1,726,182
G-FIT	DEFERRED FEDERAL INCOME TAX			(5,702,893)			(4,346,515)			(1,356,378)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			12,523,240			9,435,723			3,087,517

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.210%	34.790%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.844%	29.156%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,955	22,132	27,087	4,955	15,434	20,389	0	6,698	6,698
4	495028	Deferred Exchange Reservation	468,750	0	468,750	311,625	0	311,625	157,125	0	157,125
4	495100	Entitlement Penalties	8,967	0	8,967	8,967	0	8,967	0	0	0
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	(3,170,064)	0	(3,170,064)	(3,126,954)	0	(3,126,954)	(43,110)	0	(43,110)
4	495329	Amortization Res Decoupling Deferral	25,716	0	25,716	(138,568)	0	(138,568)	164,284	0	164,284
4	495338	Non-Res Decoupling Deferred Rev	(531,768)	0	(531,768)	(616,769)	0	(616,769)	85,001	0	85,001
4	495339	Amortization Non-Res Decoupling	(351,848)	0	(351,848)	(378,658)	0	(378,658)	26,810	0	26,810
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	(3,545,292)	22,132	(3,523,160)	(3,935,402)	15,434	(3,919,968)	390,110	6,698	396,808

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-804-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	14,102,581	0	14,102,581	9,376,107	0	9,376,107	4,726,474	0	4,726,474
1	804001	Pipeline Demand Costs	2,499,940	0	2,499,940	1,700,959	0	1,700,959	798,981	0	798,981
1	804002	Transport Variable Charges	32,454	0	32,454	22,082	0	22,082	10,372	0	10,372
6	804010	Gas Costs - Fixed Hedge	68,544	0	68,544	45,568	0	45,568	22,976	0	22,976
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	44,185	0	44,185	29,374	0	29,374	14,811	0	14,811
6	804018	Merchandise Processing Fee	16,664	0	16,664	11,078	0	11,078	5,586	0	5,586
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	7,978,979	0	7,978,979	5,304,425	0	5,304,425	2,674,554	0	2,674,554
6	804700	Gas Costs - Offsystem Bookout	7,623	0	7,623	5,068	0	5,068	2,555	0	2,555
6	804711	Gas Costs - Offsystem Bookout Offset	(7,623)	0	(7,623)	(5,068)	0	(5,068)	(2,555)	0	(2,555)
6	804730	Gas Costs - Intracompany LDC Gas	1,229,287	0	1,229,287	817,230	0	817,230	412,057	0	412,057
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	14,216,806	0	14,216,806	9,784,389	0	9,784,389	4,432,417	0	4,432,417
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,075,249	0	2,075,249	1,411,974	0	1,411,974	663,275	0	663,275
		TOTAL PURCHASED GAS COSTS	42,264,689	0	42,264,689	28,503,186	0	28,503,186	13,761,503	0	13,761,503

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.480%	33.520%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	8,714	4,998	13,712	5,057	3,259	8,316	3,657	1,739	5,396
99	908600 Public Purpose Tariff Rider Expense Offset	3,791,746	0	3,791,746	3,067,978	0	3,067,978	723,768	0	723,768
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	192,308	0	192,308	149,032	0	149,032	43,276	0	43,276
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	3,992,768	4,998	3,997,766	3,222,067	3,259	3,225,326	770,701	1,739	772,440

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.210%	34.790%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.91%	55.91%
2	Cost of Debt		5.096%	5.102%
	Total Cost of Debt		2.849%	2.853%
	Total Weighted Cost		2.849%	2.853%
G-APL	Net Rate Base	801,990,888	574,208,772	227,782,116
	Interest Deduction for FIT Calculation	22,857,832	16,359,208	6,498,624
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	77,778,449	55,195,114	22,583,335
G-OPS	Operating & Maintenance Expense	55,368,389	37,911,647	17,456,742
G-OPS	Book Deprec/Amort and Reg Amortizations	4,458,963	3,228,248	1,230,715
G-OTX	Taxes Other than FIT	4,180,526	3,741,969	438,557
	Net Operating Income Before FIT	13,770,571	10,313,250	3,457,321
G-INT	Less: Interest Expense	1,904,819	1,363,267	541,552
G-OTX	Less: Idaho ITC Deferral & Amortization	(393)	0	(393)
G-SCM	Schedule M Adjustments	21,230,943	15,926,407	5,304,536
	Taxable Net Operating Income	33,096,302	24,876,390	8,219,912
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	6,950,224	5,224,042	1,726,182
G-DTE	Deferred FIT	(4,587,646)	(3,430,604)	(1,157,042)
G-DTE	Customer Tax Credit Amortization	(1,115,247)	(915,911)	(199,336)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	1,247,331	877,527	369,804
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,159,930	1,410,840	3,570,770	1,583,450	982,642	2,566,092	576,480	428,198	1,004,678
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,200	92,200	0	37,800	37,800
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(56,924)	(56,924)	0	(40,372)	(40,372)	0	(16,552)	(16,552)
99	997010	Deferred Gas Credit and Refunds	16,292,054	(468,750)	15,823,304	11,196,363	(332,452)	10,863,911	5,095,691	(136,298)	4,959,393
12	997016	Redemption Expense Amortization	0	1,853	1,853	0	1,314	1,314	0	539	539
99	997018	DSM Tariff Rider	1,026,750	0	1,026,750	543,303	0	543,303	483,447	0	483,447
12	997020	FAS87 Current Pension Accrual	0	(30,537)	(30,537)	0	(21,658)	(21,658)	0	(8,879)	(8,879)
12	997027	Customer Uncollectibles	22,221	(37,126)	(14,905)	(53,453)	(26,331)	(79,784)	75,674	(10,795)	64,879
99	997031	Decoupling Mechanism	4,027,964	0	4,027,964	4,260,949	0	4,260,949	(232,985)	0	(232,985)
12	997032	Interest Rate Swaps	0	105,330	105,330	0	74,703	74,703	0	30,627	30,627
12	997035	Leases	0	4,852	4,852	0	3,384	3,384	0	1,468	1,468
12	997048	AFUDC	0	(35,967)	(35,967)	0	(25,509)	(25,509)	0	(10,458)	(10,458)
12	997049	Tax Depreciation	0	(3,486,942)	(3,486,942)	0	(2,473,044)	(2,473,044)	0	(1,013,898)	(1,013,898)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	192,454	0	192,454	149,178	0	149,178	43,276	0	43,276
12	997080	Book Transportation Depreciation	0	380,402	380,402	0	269,793	269,793	0	110,609	110,609
12	997081	Deferred Compensation	0	(2,713)	(2,713)	0	(1,924)	(1,924)	0	(789)	(789)
4	997082	Meal Disallowances	0	11,313	11,313	0	7,889	7,889	0	3,424	3,424
12	997083	Paid Time Off	0	(37,975)	(37,975)	0	(26,933)	(26,933)	0	(11,042)	(11,042)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(566,667)	(566,667)	0	(401,897)	(401,897)	0	(164,770)	(164,770)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	55,354	68,549	0	39,259	39,259	13,195	16,095	29,290
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	71,935	71,935	0	51,018	51,018	0	20,917	20,917
12	997120	Transportation Tax Disallowance	0	2,676	2,676	0	1,898	1,898	0	778	778
12	997122	Regulatory Fees	(58,753)	0	(58,753)	(58,753)	0	(58,753)	0	0	0
12	997125	COVID-19	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(430,580)	(430,580)	0	(305,380)	(305,380)	0	(125,200)	(125,200)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(319,154)	(319,154)	0	(130,847)	(130,847)
12	997138	Intervenor Funding	5,753	0	5,753	5,753	0	5,753	0	0	0
12	997139	Pension Settlement	0	11,398	11,398	0	8,084	8,084	0	3,314	3,314
99	997140	Insurance Balancing	(49,855)	0	(49,855)	(37,823)	0	(37,823)	(12,032)	0	(12,032)
99	997141	CCA	0	0	0	0	0	0	0	0	0
99	997143	Depreciation Rate Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99	997144	Williams Pipeline Outage	652,842	0	652,842	468,388	0	468,388	184,454	0	184,454
12	997145	Sec 174 Research Costs	0	69,027	69,027	0	48,956	48,956	0	20,071	20,071
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			24,580,145	(3,349,202)	21,230,943	18,319,921	(2,393,514)	15,926,407	6,260,224	(955,688)	5,304,536

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.210%	34.790%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.480%	33.520%
G-ALL	11	Book Depreciation	100.000%	72.470%	27.530%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.923%	29.077%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	74,815	53,061	21,754
99	410100	Deferred Federal Income Tax Exp	(152,252)	(106,582)	(45,670)
		SUBTOTAL	(77,437)	(53,521)	(23,916)
12	411100	Deferred Federal Income Tax Expense - Allocated	(36,827)	(26,119)	(10,708)
99	411100	Deferred Federal Income Tax Exp	(4,558,376)	(3,410,460)	(1,147,916)
		SUBTOTAL	(4,595,203)	(3,436,579)	(1,158,624)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	84,994	59,496	25,498
		SUBTOTAL	84,994	59,496	25,498
		Total Deferred Federal Income Tax Expense	(4,587,646)	(3,430,604)	(1,157,042)
99	411193	Customer Tax Credit Amortization	(1,115,247)	(915,911)	(199,336)
		SUBTOTAL	(1,115,247)	(915,911)	(199,336)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.923%	29.077%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
		TOTAL UNDERGROUND STORAGE TAX	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
		DISTRIBUTION									
99	408110	State Excise Tax	1,784,611	0	1,784,611	1,784,611	0	1,784,611	0	0	0
99	408120	Municipal Occupation & License Tax	1,851,233	0	1,851,233	1,561,436	0	1,561,436	289,797	0	289,797
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	435,449	0	435,449	319,137	0	319,137	116,312	0	116,312
99	409100	State Income Tax	45	0	45	27	0	27	18	0	18
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(393)	0	(393)	0	0	0	(393)	0	(393)
		TOTAL DISTRIBUTION TAX	4,070,945	0	4,070,945	3,665,211	0	3,665,211	405,734	0	405,734
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	55,478	30,674	86,152	39,426	21,391	60,817	16,052	9,283	25,335
		TOTAL A&G TAX	55,478	30,674	86,152	39,426	21,391	60,817	16,052	9,283	25,335
		TOTAL TAXES OTHER THAN FIT	4,126,423	54,103	4,180,526	3,704,637	37,332	3,741,969	421,786	16,771	438,557

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended January 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	929,531	1,952,125	771,517	403,378	1,174,895
4	3031XX	Misc Intangible IT Plant (3031XX)	1,060,629	64,256,267	65,316,896	1,060,629	44,810,394	45,871,023	0	19,445,873	19,445,873
TOTAL INTANGIBLE PLANT			2,854,740	65,589,176	68,443,916	2,083,223	45,739,925	47,823,148	771,517	19,849,251	20,620,768
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	3,206,110	3,206,110	0	2,181,437	2,181,437	0	1,024,673	1,024,673
1	352XXX	Wells	0	23,827,260	23,827,260	0	16,212,068	16,212,068	0	7,615,192	7,615,192
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	15,721,889	15,721,889	0	10,697,173	10,697,173	0	5,024,716	5,024,716
1	355000	Measuring & Regulating Equipment	0	2,330,490	2,330,490	0	1,585,665	1,585,665	0	744,825	744,825
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,344,362	3,344,362	0	2,275,504	2,275,504	0	1,068,858	1,068,858
TOTAL UNDERGROUND STORAGE PLANT			0	52,326,046	52,326,046	0	35,616,432	35,616,432	0	16,709,614	16,709,614
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	711,289	0	711,289	524,919	0	524,919	186,370	0	186,370
6	375000	Structures & Improvements	1,675,833	0	1,675,833	996,801	0	996,801	679,032	0	679,032
6	376000	Mains	506,117,762	2,518,938	508,636,700	347,668,063	1,674,590	349,342,653	158,449,699	844,348	159,294,047
6	378000	Measuring & Reg Station Equip-General	7,734,033	0	7,734,033	4,940,888	0	4,940,888	2,793,145	0	2,793,145
6	379000	Measuring & Reg Station Equip-City Gate	7,042,110	0	7,042,110	2,004,937	0	2,004,937	5,037,173	0	5,037,173
6	380000	Services	356,468,559	0	356,468,559	243,475,476	0	243,475,476	112,993,083	0	112,993,083
6	381XXX	Meters	129,658,294	0	129,658,294	92,991,943	0	92,991,943	36,666,351	0	36,666,351
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	4,310,937	0	4,310,937	3,250,335	0	3,250,335	1,060,602	0	1,060,602
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,013,807,412	2,518,938	1,016,326,350	695,917,287	1,674,590	697,591,877	317,890,125	844,348	318,734,473
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,913,493	5,185,586	99,936	830,377	930,313
4	390XXX	Structures & Improvements	29,772,417	30,133,120	59,905,537	27,896,605	21,013,934	48,910,539	1,875,812	9,119,186	10,994,998
4	391XXX	Office Furniture & Equipment	488,148	15,196,918	15,685,066	485,890	10,597,875	11,083,765	2,258	4,599,043	4,601,301
4	392XXX	Transportation Equipment	13,989,199	5,338,486	19,327,685	10,348,334	3,722,900	14,071,234	3,640,865	1,615,586	5,256,451
4	393000	Stores Equipment	463,958	1,142,766	1,606,724	409,362	796,931	1,206,293	54,596	345,835	400,431
4	394000	Tools, Shop & Garage Equipment	3,708,334	7,949,843	11,658,177	2,903,653	5,543,982	8,447,635	804,681	2,405,861	3,210,542
4	395XXX	Laboratory Equipment	110,331	522,573	632,904	110,331	364,427	474,758	0	158,146	158,146
4	396XXX	Power Operated Equipment	3,578,166	1,074,575	4,652,741	2,670,639	749,376	3,420,015	907,527	325,199	1,232,726
4	397XXX	Communications Equipment	4,114,086	24,754,341	28,868,427	3,746,373	17,262,935	21,009,308	367,713	7,491,406	7,859,119
4	398000	Miscellaneous Equipment	1,044	175,294	176,338	0	122,245	122,245	1,044	53,049	54,093
TOTAL GENERAL PLANT			59,597,712	89,031,786	148,629,498	51,843,280	62,088,098	113,931,378	7,754,432	26,943,688	34,698,120

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended January 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,076,259,864	209,465,946	1,285,725,810	749,843,790	145,119,045	894,962,835	326,416,074	64,346,901	390,762,975
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,012,526)	(20,012,526)	0	(13,616,523)	(13,616,523)	0	(6,396,003)	(6,396,003)
G-ADEP		Distribution Plant	(311,074,546)	(2,083,139)	(313,157,685)	(202,850,857)	(1,384,871)	(204,235,728)	(108,223,689)	(698,268)	(108,921,957)
G-ADEP		General Plant	(19,370,107)	(30,950,754)	(50,320,861)	(15,861,622)	(21,584,128)	(37,445,750)	(3,508,485)	(9,366,626)	(12,875,111)
		TOTAL ACCUMULATED DEPRECIATION	(330,444,653)	(53,046,419)	(383,491,072)	(218,712,479)	(36,585,522)	(255,298,001)	(111,732,174)	(16,460,897)	(128,193,071)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(516,959)	(1,167,848)	(1,684,807)	(341,499)	(814,422)	(1,155,921)	(175,460)	(353,426)	(528,886)
G-AAMT		Misc IT Intangible Plant - 3031XX	(832,909)	(36,145,455)	(36,978,364)	(832,909)	(25,206,756)	(26,039,665)	0	(10,938,699)	(10,938,699)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,349,868)	(37,313,303)	(38,663,171)	(1,174,408)	(26,021,178)	(27,195,586)	(175,460)	(11,292,125)	(11,467,585)
		TOTAL ACCUMULATED DEPR/AMORT	(331,794,521)	(90,359,722)	(422,154,243)	(219,886,887)	(62,606,700)	(282,493,587)	(111,907,634)	(27,753,022)	(139,660,656)
		NET GAS UTILITY PLANT before DFIT	744,465,343	119,106,224	863,571,567	529,956,903	82,512,345	612,469,248	214,508,440	36,593,879	251,102,319
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,414,960)	(101,414,960)	0	(71,926,532)	(71,926,532)	0	(29,488,428)	(29,488,428)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,442,009)	(13,442,009)	0	(9,376,302)	(9,376,302)	0	(4,065,707)	(4,065,707)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,408,136)	(1,408,136)	0	(981,992)	(981,992)	0	(426,144)	(426,144)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,669	6,669	0	4,651	4,651	0	2,018	2,018
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(271,578)	(271,578)	0	(192,611)	(192,611)	0	(78,967)	(78,967)
		TOTAL ACCUMULATED DFIT	0	(116,530,014)	(116,530,014)	0	(82,472,786)	(82,472,786)	0	(34,057,228)	(34,057,228)
		NET GAS UTILITY PLANT	744,465,343	2,576,210	747,041,553	529,956,903	39,559	529,996,462	214,508,440	2,536,651	217,045,091

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.480%	33.520%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.923%	29.077%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
G-PLT NET GAS PLANT IN SERVICE	744,465,343	2,576,210	747,041,553	529,956,903	39,559	529,996,462	214,508,440	2,536,651	217,045,091	
OTHER ADJUSTMENTS:										
4 108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0	
4 182332 Regulatory Asset - AFUDC	1,342,550	2,211,159	3,553,709	818,847	1,541,996	2,360,843	523,703	669,163	1,192,866	
4 182318 Accumulated Amortization - AFUDC	(222,313)	(998,047)	(1,220,360)	(133,743)	(696,037)	(829,780)	(88,570)	(302,010)	(390,580)	
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	12,161,142	12,161,142	0	8,274,441	8,274,441	0	3,886,701	3,886,701	
1 164115 Gas Inventory--Clay Basin	0	84,411	84,411	0	58,866	58,866	0	25,545	25,545	
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,061,287	0	3,061,287	3,061,287	0	3,061,287	0	0	0	
99 182337 Regulatory Asset-Deferred AMI Costs	7,265,415	0	7,265,415	7,265,415	0	7,265,415	0	0	0	
99 283436 ADFIT-Deferred AMI Costs	(2,168,608)	0	(2,168,608)	(2,168,608)	0	(2,168,608)	0	0	0	
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0	
99 254393 Regulatory Liability-Customer Tax Credit	(18,743,090)	0	(18,743,090)	(7,926,270)	0	(7,926,270)	(10,816,820)	0	(10,816,820)	
99 190393 ADFIT-Customer Tax Credit	3,936,049	0	3,936,049	1,664,517	0	1,664,517	2,271,532	0	2,271,532	
99 235199 Customer Deposits	(2,817)	0	(2,817)	(2,817)	0	(2,817)	0	0	0	
99 254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0	
99 182302 WA Excess Nat Gas Line Extension	2,518,644	0	2,518,644	2,518,644	0	2,518,644	0	0	0	
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(528,915)	0	(528,915)	(528,915)	0	(528,915)	0	0	0	
C-WKC Working Capital	39,301,404	0	39,301,404	26,565,271	0	26,565,271	12,736,133	0	12,736,133	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	35,759,606	19,189,729	54,949,335	31,133,628	13,078,682	44,212,310	4,625,978	6,111,047	10,737,025	
NET RATE BASE	780,224,949	21,765,939	801,990,888	561,090,531	13,118,241	574,208,772	219,134,418	8,647,698	227,782,116	

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-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	285,008	285,008											
Steam (ED-ID)	387,940	387,940											
Steam (ED-WA)	989,835	989,835											
Hydro (ED-AN)	1,491,317	1,491,317											
Other (ED-AN)	843,134	843,134											
Total Electric Production	3,997,234	3,997,234											
Electric Transmission													
ED-AN	1,968,488	1,968,488											
ED-ID	16,610	16,610											
ED-WA	43,670	43,670											
Total Electric Transmission	2,028,768	2,028,768											
Electric Distribution													
ED-AN	7,097	7,097											
ED-ID	1,505,268	1,505,268											
ED-WA	3,422,305	3,422,305											
Total Electric Distribution	4,934,670	4,934,670											
Gas Underground Storage													
1 GD-AN	64,356		64,356			64,356	64,356		43,788	43,788		20,568	
GD-OR	11,212			11,212									
Total Gas Underground Storage	75,568		64,356	11,212		64,356	64,356		43,788	43,788		20,568	
Gas Distribution													
6 GD-AN	4,409		4,409			4,409	4,409		2,931	2,931		1,478	
GD-ID	562,040		562,040		562,040	562,040	562,040				562,040	562,040	
GD-WA	1,443,682		1,443,682		1,443,682	1,443,682	1,443,682	1,443,682		1,443,682			
GD-OR	960,601			960,601									
Total Gas Distribution	2,970,732		2,010,131	960,601	2,005,722	4,409	2,010,131	1,443,682	2,931	1,446,613	562,040	1,478	
General Plant													
ED-AN	226,436	226,436											
ED-ID	53,433	53,433											
ED-WA	140,988	140,988											
7,4 CD-AA	1,811,561	1,270,122	375,138	166,301		375,138	375,138		261,610	261,610		113,528	
9,4 CD-AN	87,323	67,364	19,959			19,959	19,959		13,919	13,919		6,040	
9 CD-ID	36,690	28,304	8,386		8,386	8,386	8,386				8,386	8,386	
9 CD-WA	123,574	95,329	28,245		28,245	28,245	28,245	28,245		28,245			
8,4 GD-AA	27,902		19,262	8,640		19,262	19,262		13,433	13,433		5,829	
4 GD-AN	1,265		1,265			1,265	1,265		882	882		383	
GD-ID	4,821		4,821		4,821	4,821	4,821				4,821	4,821	
GD-WA	94,896		94,896		94,896	94,896	94,896	94,896		94,896			
GD-OR	15,683			15,683									
Total General Plant	2,624,572	1,881,976	551,972	190,624	136,348	415,624	551,972	123,141	289,844	412,985	13,207	125,780	
Total Depreciation Expense	16,631,544	12,842,648	2,626,459	1,162,437	2,142,070	484,389	2,626,459	1,566,823	336,563	1,903,386	575,247	147,826	

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System Contract Demand		68.040%	31.960%			
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio		69.737%	30.263%			
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6	Actual Therms Purchased		66.480%	33.520%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended January 31, 2024
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

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	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	21,934	21,934												
Total Production/Transmission		98,468	98,468												
Distribution															
Franchises (302000)	ED-WA	9,312	9,312												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		9,801	9,801												
General Plant - 303000															
7,4	CD-AA	34,569	24,238	7,158	3,173		7,158	7,158		4,992	4,992		2,166	2,166	
9,4	CD-AN	810	625	185			185	185		129	129		56	56	
	GD-ID	1,233		1,233			1,233	1,233				1,233		1,233	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	551			551										
Total General Plant - 303000		39,235	24,863	10,648	3,724		3,305	7,343	10,648	2,072	5,121	7,193	1,233	2,222	3,455
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	4,351,242	3,050,743	901,055	399,444			901,055	901,055		628,369	628,369		272,686	272,686
9,4	CD-AN	4,354	3,359	995				995	995		694	694		301	301
9,4	CD-ID	0	0	0			0	0	0				0	0	
9,4	CD-WA	63,676	49,122	14,554			14,554	14,554	14,554		14,554			0	
	ED-AN	682,151	682,151												
	ED-ID	0	0												
	ED-WA	117,124	117,124												
8,4	GD-AA	24,708		17,057	7,651			17,057	17,057		11,895	11,895		5,162	5,162
4	GD-AN	0		0				0	0		0	0		0	
	GD-OR	5,923			5,923										
Total Miscellaneous IT Intangible Plant - 3031XX		5,249,178	3,902,499	933,661	413,018		14,554	919,107	933,661	14,554	640,958	655,512	0	278,149	278,149
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	35,202	35,202												
	GD-OR	0			0										
Total General Plant- 390200, 396200		35,202	35,202	0	0			0	0		0	0		0	0
Total Amortization Expense		5,431,884	4,070,833	944,309	416,742		17,859	926,450	944,309	16,626	646,079	662,705	1,233	280,371	281,604

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(82,165,576)	(82,165,576)											
	Steam (ED-ID)	(100,263,963)	(100,263,963)											
	Steam (ED-WA)	(197,649,531)	(197,649,531)											
	Hydro (ED-AN)	(204,158,151)	(204,158,151)											
	Other (ED-AN)	(180,442,838)	(180,442,838)											
	Total Electric Production	(764,680,059)	(764,680,059)											
Electric Transmission														
	ED-AN	(259,269,206)	(259,269,206)											
	ED-ID	(10,878,786)	(10,878,786)											
	ED-WA	(17,264,626)	(17,264,626)											
	Total Electric Transmission	(287,412,618)	(287,412,618)											
Electric Distribution														
	ED-AN	(581,227)	(581,227)											
	ED-ID	(296,567,597)	(296,567,597)											
	ED-WA	(493,889,205)	(493,889,205)											
	Total Electric Distribution	(791,038,029)	(791,038,029)											
Gas Underground Storage														
1	GD-AN	(20,012,526)	(20,012,526)			(20,012,526)	(20,012,526)		(13,616,523)	(13,616,523)		(6,396,003)	(6,396,003)	
	GD-OR	(1,779,118)		(1,779,118)										
	Total Gas Underground Storage	(21,791,644)	(20,012,526)	(1,779,118)		(20,012,526)	(20,012,526)		(13,616,523)	(13,616,523)		(6,396,003)	(6,396,003)	
Gas Distribution														
6	GD-AN	(2,083,139)	(2,083,139)			(2,083,139)	(2,083,139)		(1,384,871)	(1,384,871)		(698,268)	(698,268)	
	GD-ID	(108,223,689)	(108,223,689)		(108,223,689)	(108,223,689)					(108,223,689)		(108,223,689)	
	GD-WA	(202,850,857)	(202,850,857)		(202,850,857)	(202,850,857)	(202,850,857)			(202,850,857)				
	GD-OR	(150,076,123)		(150,076,123)										
	Total Gas Distribution	(463,233,808)	(313,157,685)	(150,076,123)	(311,074,546)	(2,083,139)	(313,157,685)	(202,850,857)	(1,384,871)	(204,235,728)	(108,223,689)	(698,268)	(108,921,957)	
General Plant														
	ED-AN	(37,189,606)	(37,189,606)											
	ED-ID	(13,793,621)	(13,793,621)											
	ED-WA	(27,433,049)	(27,433,049)											
7,4	CD-AA	(110,813,584)	(77,693,620)	(22,947,277)	(10,172,687)		(22,947,277)		(16,002,743)	(16,002,743)		(6,944,534)	(6,944,534)	
9,4	CD-AN	(9,115,066)	(7,031,635)	(2,083,431)			(2,083,431)		(1,452,922)	(1,452,922)		(630,509)	(630,509)	
9	CD-ID	(4,298,450)	(3,315,953)	(982,497)		(982,497)	(982,497)				(982,497)		(982,497)	
9	CD-WA	(9,334,736)	(7,201,095)	(2,133,641)		(2,133,641)	(2,133,641)	(2,133,641)		(2,133,641)				
8,4	GD-AA	(2,845,566)	(1,964,436)	(881,130)		(1,964,436)	(1,964,436)		(1,369,939)	(1,369,939)		(594,497)	(594,497)	
4	GD-AN	(3,955,610)	(3,955,610)			(3,955,610)	(3,955,610)		(2,758,524)	(2,758,524)		(1,197,086)	(1,197,086)	
	GD-ID	(2,525,988)	(2,525,988)		(2,525,988)	(2,525,988)					(2,525,988)		(2,525,988)	
	GD-WA	(13,727,981)	(13,727,981)		(13,727,981)	(13,727,981)		(13,727,981)		(13,727,981)				
	GD-OR	(5,961,038)		(5,961,038)										
	Total General Plant	(240,994,295)	(173,658,579)	(50,320,861)	(17,014,855)	(19,370,107)	(30,950,754)	(50,320,861)	(15,861,622)	(21,584,128)	(37,445,750)	(3,508,485)	(9,366,626)	(12,875,111)
Total Accumulated Depreciation		(2,569,150,453)	(2,016,789,285)	(383,491,072)	(168,870,096)	(330,444,653)	(53,046,419)	(383,491,072)	(218,712,479)	(36,585,522)	(255,298,001)	(111,732,174)	(16,460,897)	(128,193,071)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand		68.040%	31.960%				
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio		69.737%	30.263%				
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased		66.480%	33.520%				

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,608,421)	(16,608,421)											
Misc Intangible Plt (303000)	ED-AN	(3,092,936)	(3,092,936)											
Total Production/Transmission		(19,701,357)	(19,701,357)											
Distribution														
Franchises (302000)	ED-WA	(507,969)	(507,969)											
Misc Intangible Plt (303000)	ED-WA	(72,248)	(72,248)											
Total Distribution		(580,217)	(580,217)											
General Plant - 303000														
7,4	CD-AA	(5,467,907)	(3,833,659)	(1,132,294)	(501,954)		(1,132,294)	(1,132,294)		(789,628)	(789,628)		(342,666)	(342,666)
9,4	CD-AN	(155,548)	(119,994)	(35,554)			(35,554)	(35,554)		(24,794)	(24,794)		(10,760)	(10,760)
	GD-ID	(175,460)		(175,460)		(175,460)		(175,460)				(175,460)		(175,460)
	GD-WA	(341,499)		(341,499)		(341,499)		(341,499)	(341,499)		(341,499)			
	GD-OR	(135,883)			(135,883)									
Total General Plant - 303000		(6,276,297)	(3,953,653)	(1,684,807)	(637,837)	(516,959)	(1,167,848)	(1,684,807)	(341,499)	(814,422)	(1,155,921)	(175,460)	(353,426)	(528,886)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(172,745,750)	(121,115,500)	(35,772,190)	(15,858,060)		(35,772,190)	(35,772,190)		(24,946,452)	(24,946,452)		(10,825,738)	(10,825,738)
9,4	CD-AN	(512,708)	(395,518)	(117,190)			(117,190)	(117,190)		(81,725)	(81,725)		(35,465)	(35,465)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(3,644,000)	(2,811,091)	(832,909)		(832,909)		(832,909)	(832,909)		(832,909)		0	0
	ED-AN	(16,162,199)	(16,162,199)											
	ED-ID	0	0											
	ED-WA	(3,384,858)	(3,384,858)											
8,4	GD-AA	(298,569)		(206,117)	(92,452)		(256,075)	(256,075)		(178,579)	(178,579)		(77,496)	(77,496)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(86,269)			(86,269)									
Total Miscellaneous IT Intangible Plant - 3031X		(196,834,353)	(143,869,166)	(36,928,406)	(16,036,781)	(832,909)	(36,145,455)	(36,978,364)	(832,909)	(25,206,756)	(26,039,665)	0	(10,938,699)	(10,938,699)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,599,838)	(1,599,838)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,599,838)	(1,599,838)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(224,992,062)	(169,704,231)	(38,613,213)	(16,674,618)	(1,349,868)	(37,313,303)	(38,663,171)	(1,174,408)	(26,021,178)	(27,195,586)	(175,460)	(11,292,125)	(11,467,585)

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 COMMON GENERAL PLANT For Month Ended January 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,461,917	800,859	699,567	9,886,074	11,386,500	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,048,080	8,516,429	3,391,019	9,140,632	21,048,080	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,457,982	0	0	0	0	0	0	0	0	4,457,982	0	4,457,982
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,390,601	0	0	92,821,698	92,821,698	0	0	27,415,446	27,415,446	0	12,153,457	12,153,457
9	CD-WA / ID / AN	32,547,982	9,605,347	6,330,918	9,172,225	25,108,490	2,846,006	1,875,812	2,717,674	7,439,492	0	0	0
	TOTAL ACCOUNT	215,495,245	18,121,776	9,721,937	111,134,555	138,978,268	27,896,606	1,875,812	30,133,120	59,905,538	4,457,982	12,153,457	16,611,439
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,980,249	1,691,608	7,798	2,280,843	3,980,249	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	72,535,802	0	0	50,856,301	50,856,301	0	0	15,020,714	15,020,714	0	6,658,787	6,658,787
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	0
	TOTAL ACCOUNT	78,303,131	2,544,707	15,420	53,334,193	55,894,320	485,891	2,258	15,196,919	15,685,068	12,109	6,711,634	6,723,743
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,331,029	25,677,037	12,340,911	24,313,081	62,331,029	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,017,607	0	0	0	0	9,880,365	3,413,318	2,723,924	16,017,607	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,352,584	1,579,408	767,978	3,324,618	5,672,004	467,969	227,547	985,064	1,680,580	0	0	0
	TOTAL ACCOUNT	98,155,666	27,256,445	13,108,889	32,927,602	73,292,936	10,348,334	3,640,865	5,338,486	19,327,685	4,812,326	722,719	5,535,045

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended January 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	16,542	0	0	0	0	0	0	0	0	16,542	0	16,542
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,045,319	631,161	184,264	3,848,116	4,663,541	187,009	54,596	1,140,173	1,381,778	0	0	0
	TOTAL ACCOUNT	6,769,520	690,027	184,264	4,270,813	5,145,104	409,362	54,596	1,142,766	1,606,724	16,542	1,150	17,692
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,128,863	1,806,859	603,380	6,718,624	9,128,863	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,866,197	0	0	0	0	2,896,420	583,904	385,873	3,866,197	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,038,370	4,038,370	0	1,811,373	1,811,373
7	CD-AA	15,900,205	0	0	11,147,952	11,147,952	0	0	3,292,614	3,292,614	0	1,459,639	1,459,639
9	CD-WA / ID / AN	2,016,869	24,411	745,128	786,334	1,555,873	7,233	220,777	232,986	460,996	0	0	0
	TOTAL ACCOUNT	38,058,062	1,831,270	1,348,508	18,652,910	21,832,688	2,903,653	804,681	7,949,843	11,658,177	1,296,185	3,271,012	4,567,197
	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	3,266,192	398,866	9,001	2,858,325	3,266,192	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,290,002	0	0	904,446	904,446	0	0	267,134	267,134	0	118,422	118,422
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,012,551	398,866	9,001	3,762,771	4,170,638	110,331	0	522,573	632,904	18,586	190,423	209,009

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,432,530	12,577,381	7,583,364	5,271,785	25,432,530	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,230,884	0	0	0	0	2,596,563	813,732	820,589	4,230,884	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	TOTAL ACCOUNT	31,602,568	12,827,389	7,899,925	6,130,166	26,857,480	2,670,639	907,527	1,074,574	4,652,740	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,256,022	12,518,082	6,555,566	23,182,374	42,256,022	0	0	0	0	0	0	0
99	GD-WA / ID / AN	970,567	0	0	0	0	676,719	287,726	6,122	970,567	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	115,172,181	0	0	80,749,520	80,749,520	0	0	23,849,855	23,849,855	0	10,572,806	10,572,806
9	CD-WA / ID / AN	16,975,299	10,360,167	269,958	2,465,130	13,095,255	3,069,654	79,987	730,403	3,880,044	0	0	0
	TOTAL ACCOUNT	176,359,545	22,878,249	6,825,524	106,397,024	136,100,797	3,746,373	367,713	24,754,341	28,868,427	742,178	10,648,143	11,390,321
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	833,914	0	0	584,674	584,674	0	0	172,687	172,687	0	76,553	76,553
9	CD-WA / ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,115,864	0	10,370	843,235	853,605	0	1,044	175,295	176,339	9,092	76,828	85,920
	TOTAL GENERAL PLANT	670,450,856	87,349,588	39,823,405	347,456,130	474,629,123	51,843,282	7,754,432	89,031,787	148,629,501	12,254,351	34,937,881	47,192,232

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-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,784,674	5,216,746	0	24,567,928	29,784,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	393,493	0	0	0	0	0	0	271,648	271,648	0	121,845	
7		CD-AA	119,391,982	0	0	83,708,106	83,708,106	0	0	24,723,692	24,723,692	0	10,960,184	
9		CD-WA / ID / AN	1,490,369	687,019	0	462,697	1,149,716	203,559	0	137,094	340,653	0	0	
		TOTAL ACCOUNT	151,415,129	5,903,765	0	108,738,731	114,642,496	203,559	0	25,132,434	25,335,993	354,611	11,082,029	11,436,640
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,955,986	0	0	5,955,986	5,955,986	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,112,756	0	0	0	0	0	0	768,191	768,191	0	344,565	
7		CD-AA	35,586,273	0	0	24,950,248	24,950,248	0	0	7,369,205	7,369,205	0	3,266,820	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	42,655,015	0	0	30,906,234	30,906,234	0	0	8,137,396	8,137,396	0	3,611,385	3,611,385
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0	7,642	7,642
9		CD-WA / ID / AN	3,749,705	2,892,635	0	0	2,892,635	857,070	0	0	857,070	0	0	0
		TOTAL ACCOUNT	5,612,478	4,672,162	0	58,365	4,730,527	857,070	0	17,239	874,309	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,497	0	0	389,497	389,497	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	22,198,512	0	0	15,563,821	15,563,821	0	0	4,596,868	4,596,868	0	2,037,823	2,037,823
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,588,009	0	0	15,953,318	15,953,318	0	0	4,596,868	4,596,868	0	2,037,823	2,037,823
		TOTAL	378,224,747	10,895,643	0	269,103,483	279,999,126	2,083,223	771,517	65,589,178	68,443,918	780,562	29,001,141	29,781,703

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)					
7	282900 CD-AA	(63,996,763)	(44,869,410)	(13,252,450)	(5,874,903)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,799,966)	(4,767,592)	(1,408,137)	(624,237)
7	283750 CD-AA	32,205	22,580	6,669	2,956
Total		<u>(71,593,853)</u>	<u>(50,254,191)</u>	<u>(14,843,478)</u>	<u>(6,496,184)</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 Month Ended January 31, 2024
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	6,795,077	6,795,077	0	0	0	0	6,795,077
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	(38)	(38)	0	0	0	0	(38)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	127,055,142	56,043,440	0	183,098,582	100,489,871	43,307,307	26,565,271	12,736,133	0
TOTAL		127,055,142	56,043,440	6,795,155	189,893,737	100,489,871	43,307,307	26,565,271	12,736,133	6,795,155

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