

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month 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)	13,554,333	10,245,040	3,309,293
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>13,554,333</u>	<u>10,245,040</u>	<u>3,309,293</u>
G-APL	Gas Net Adjusted Rate Base	<u>795,879,302</u>	<u>570,513,448</u>	<u>225,365,854</u>
	RATE OF RETURN	<u>1.703%</u>	<u>1.796%</u>	<u>1.468%</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 December 31, 2023
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	12-01-2023 thru 12-31-2023	273,638 100.000%	178,275 65.150%	95,363 34.850%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2023 thru 12-31-2023	1,526,074 100.000%	933,894 61.196%	592,180 38.804%
	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	12-01-2023 thru 12-31-2023	43,651,363 100.000%	29,713,483 68.070%	13,937,880 31.930%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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 Average of Monthly Averages Basis

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AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2023
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AVISTA UTILITIES

01-01-2022 thru 12-31-2022

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		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	
			309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	12-01-2023 thru 12-31-2023	2,715,912	1,931,959	783,953	
			100.000%	71.135%	28.865%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2023 thru 12-31-2023	861,793,532	610,989,274	250,804,258	
			100.000%	70.897%	29.103%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2023 thru 12-31-2023	97,806,335	76,135,936	21,670,399	
			100.000%	77.844%	22.156%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2023 thru 12-31-2023	-4,909,466	-3,498,942	-1,410,524	
			100.000%	71.269%	28.731%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	34,494,701	0	34,494,701	24,680,317	0	24,680,317	9,814,384	0	9,814,384
99	4812XX	Commercial - Firm & Interruptible	16,798,887	0	16,798,887	12,498,638	0	12,498,638	4,300,249	0	4,300,249
99	4813XX	Industrial-Firm	450,423	0	450,423	263,698	0	263,698	186,725	0	186,725
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	59,868	0	59,868	53,358	0	53,358	6,510	0	6,510
99	499XXX	Unbilled Revenue	1,167,019	0	1,167,019	1,159,212	0	1,159,212	7,807	0	7,807
		TOTAL SALES TO ULTIMATE CUSTOMERS	52,970,898	0	52,970,898	38,655,223	0	38,655,223	14,315,675	0	14,315,675
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	5,701,863	0	5,701,863	3,881,258	0	3,881,258	1,820,605	0	1,820,605
4	488000	Miscellaneous Service Revenues	577	0	577	165	0	165	412	0	412
99	4893XX	Transportation Revenues	532,825	0	532,825	467,130	0	467,130	65,695	0	65,695
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	15,264,481	0	15,264,481	15,264,481	0	15,264,481	0	0	0
99	407310	CCA Allowance Revenue Deferral	(15,264,481)	0	(15,264,481)	(15,264,481)	0	(15,264,481)	0	0	0
4	495XXX	Other Gas Revenues	3,184,865	34,408	3,219,273	2,270,124	23,995	2,294,119	914,741	10,413	925,154
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	9,420,130	34,408	9,454,538	6,618,677	23,995	6,642,672	2,801,453	10,413	2,811,866
		TOTAL GAS REVENUES	62,391,028	34,408	62,425,436	45,273,900	23,995	45,297,895	17,117,128	10,413	17,127,541
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	31,718,898	0	31,718,898	21,888,641	0	21,888,641	9,830,257	0	9,830,257
99	808XXX	Net Natural Gas Storage Transactions	1,268,550	0	1,268,550	863,502	0	863,502	405,048	0	405,048
99	811000	Gas Used for Products Extraction	(20,519)	0	(20,519)	(13,967)	0	(13,967)	(6,552)	0	(6,552)
10	813000	Other Gas Expenses	7,250	66,069	73,319	7,250	44,277	51,527	0	21,792	21,792
99	813010	Gas Technology Institute (GTI) Expenses	17,673	0	17,673	12,408	0	12,408	5,265	0	5,265
99	813100	CCA Emission Expense	4,807,426	0	4,807,426	4,807,426	0	4,807,426	0	0	0
99	407417	Regulatory Credits-CCA	(4,898,563)	0	(4,898,563)	(4,898,563)	0	(4,898,563)	0	0	0
		TOTAL PRODUCTION EXPENSES	32,900,715	66,069	32,966,784	22,666,697	44,277	22,710,974	10,234,018	21,792	10,255,810
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	71,852	71,852	0	48,888	48,888	0	22,964	22,964
1	837000	Other Equipment	0	118,692	118,692	0	80,758	80,758	0	37,934	37,934
		TOTAL UNDERGROUND STORAGE OPER EXP	0	190,544	190,544	0	129,646	129,646	0	60,898	60,898
G-DEPX		Depreciation Expense-Underground Storage	0	65,654	65,654	0	44,671	44,671	0	20,983	20,983
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 T/	0	89,083	89,083	0	60,612	60,612	0	28,471	28,471
		TOTAL UNDERGROUND STORAGE EXPENSES	0	279,627	279,627	0	190,258	190,258	0	89,369	89,369

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	34,542	72,936	107,478	27,141	44,634	71,775	7,401	28,302	35,703
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	945,860	378,969	1,324,829	521,701	231,914	753,615	424,159	147,055	571,214
3	875000	Measuring & Reg Sta Exp-General	24,337	0	24,337	22,280	0	22,280	2,057	0	2,057
3	876000	Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	6,342	0	6,342	5,057	0	5,057	1,285	0	1,285
3	878000	Meter & House Regulator Expenses	5,683	0	5,683	3,262	0	3,262	2,421	0	2,421
3	879000	Customer Installation Expenses	269,900	6,028,242	6,298,142	179,880	3,689,043	3,868,923	90,020	2,339,199	2,429,219
3	880000	Other Expenses	108,438	(265,091)	(156,653)	72,015	(162,225)	(90,210)	36,423	(102,866)	(66,443)
3	881000	Rents	0	(1,177)	(1,177)	0	(720)	(720)	0	(457)	(457)
		MAINTENANCE									
3	885000	Supervision & Engineering	477	0	477	500	0	500	(23)	0	(23)
3	887000	Mains	73,554	0	73,554	63,062	0	63,062	10,492	0	10,492
3	889000	Measuring & Reg Sta Exp-General	38,447	1,899	40,346	16,046	1,162	17,208	22,401	737	23,138
3	890000	Measuring & Reg Sta Exp-Industrial	103	0	103	(4)	0	(4)	107	0	107
3	891000	Measuring & Reg Sta Exp-City Gate	3,155	634	3,789	2,100	388	2,488	1,055	246	1,301
3	892000	Services	11,824	0	11,824	4,798	0	4,798	7,026	0	7,026
3	893000	Meters & House Regulators	3,345	20,926	24,271	15,988	12,806	28,794	(12,643)	8,120	(4,523)
3	894000	Other Equipment	0	13,081	13,081	0	8,005	8,005	0	5,076	5,076
		TOTAL DISTRIBUTION OPERATING EXP	1,526,076	6,250,419	7,776,495	933,895	3,825,007	4,758,902	592,181	2,425,412	3,017,593
G-DEPX		Depreciation Expense-Distribution	2,081,507	4,786	2,086,293	1,462,573	3,258	1,465,831	618,934	1,528	620,462
G-OTX		Taxes Other Than FIT	3,434,074	0	3,434,074	3,182,904	0	3,182,904	251,170	0	251,170
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	5,515,581	4,786	5,520,367	4,645,477	3,258	4,648,735	870,104	1,528	871,632
		TOTAL DISTRIBUTION EXPENSES	7,041,657	6,255,205	13,296,862	5,579,372	3,828,265	9,407,637	1,462,285	2,426,940	3,889,225

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GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,959	8,959	0	5,837	5,837	0	3,122	3,122
2	902000	Meter Reading Expenses	28,067	4,789	32,856	19,014	3,120	22,134	9,053	1,669	10,722
2	903XXX	Customer Records & Collection Expenses	33,895	473,968	507,863	22,904	308,790	331,694	10,991	165,178	176,169
2	904000	Uncollectible Accounts	172,516	56,092	228,608	152,810	36,544	189,354	19,706	19,548	39,254
2	905000	Misc Customer Accounts	0	5,007	5,007	0	3,262	3,262	0	1,745	1,745
TOTAL CUSTOMER ACCOUNTS EXPENSES			234,478	548,815	783,293	194,728	357,553	552,281	39,750	191,262	231,012
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	3,162,699	8,298	3,170,997	2,581,167	5,406	2,586,573	581,532	2,892	584,424
2	909000	Advertising	6,137	160,719	166,856	5,923	104,708	110,631	214	56,011	56,225
2	910000	Misc Customer Service & Info Exp	0	17,444	17,444	0	11,365	11,365	0	6,079	6,079
TOTAL CUSTOMER SERVICE & INFO EXP			3,168,836	186,461	3,355,297	2,587,090	121,479	2,708,569	581,746	64,982	646,728
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	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	47,163	191,385	238,548	26,178	133,466	159,644	20,985	57,919	78,904
4	921000	Office Supplies & Expenses	7	102,872	102,879	8	71,740	71,748	(1)	31,132	31,131
4	922000	Admin. Expenses Transferred - Credit	0	(1,729)	(1,729)	0	(1,206)	(1,206)	0	(523)	(523)
4	923000	Outside Services Employed	91,130	476,747	567,877	84,242	332,469	416,711	6,888	144,278	151,166
4	924000	Property Insurance Premium	0	65,541	65,541	0	45,706	45,706	0	19,835	19,835
4	925XXX	Injuries and Damages	1,765	149,393	151,158	1,398	104,182	105,580	367	45,211	45,578
4	926XXX	Employee Pensions and Benefits	173,230	602,816	776,046	130,907	420,386	551,293	42,323	182,430	224,753
4	928000	Regulatory Commission Expenses	139,019	12,928	151,947	122,321	9,016	131,337	16,698	3,912	20,610
4	930000	Miscellaneous General Expenses	1,232	47,636	48,868	839	33,220	34,059	393	14,416	14,809
4	931000	Rents	0	11,770	11,770	0	8,208	8,208	0	3,562	3,562
4	935000	Maintenance of General Plant	76,894	419,617	496,511	68,956	292,628	361,584	7,938	126,989	134,927
TOTAL ADMIN & GEN OPERATING EXP			530,440	2,078,976	2,609,416	434,849	1,449,815	1,884,664	95,591	629,161	724,752

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For Month 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-DEPX	Depreciation Expense-General Plant	129,832	434,135	563,967	118,705	302,753	421,458	11,127	131,382	142,509
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	16,893	912,498	929,391	16,893	636,349	653,242	0	276,149	276,149
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 Extens	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 Amorti	26,425	0	26,425	26,425	0	26,425	0	0	0
99	407311 Regulatory Debit - AFUDC Amortization	3,030	20,348	23,378	1,996	14,426	16,422	1,034	5,922	6,956
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	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	5,083	0	5,083	5,083	0	5,083	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	3,193	0	3,193	2,740	0	2,740	453	0	453
99	407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413 Reg Credits - Williams Outage	(7,277,437)	0	(7,277,437)	(4,378,749)	0	(4,378,749)	(2,898,688)	0	(2,898,688)
99	407416 Reg. Credits-CCA B&O Tax	(267,128)	0	(267,128)	(267,128)	0	(267,128)	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	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
99	407443 Regulatory Deferral - Reg. Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
99	407447 Regulatory Deferral - COVID-19	(130,290)	0	(130,290)	(130,290)	0	(130,290)	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	(3,482)	0	(3,482)	(4,091)	0	(4,091)	609	0	609
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	57,578	(84,628)	(27,050)	43,458	(59,017)	(15,559)	14,120	(25,611)	(11,491)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(7,307,035)	1,289,696	(6,017,339)	(4,429,577)	899,632	(3,529,945)	(2,877,458)	390,064	(2,487,394)
	TOTAL ADMIN & GENERAL EXPENSES	(6,776,595)	3,368,672	(3,407,923)	(3,994,728)	2,349,447	(1,645,281)	(2,781,867)	1,019,225	(1,762,642)
	TOTAL EXPENSES BEFORE FIT	36,569,091	10,704,849	47,273,940	27,033,159	6,891,279	33,924,438	9,535,932	3,813,570	13,349,502
	NET OPERATING INCOME (LOSS) BEFORE FIT			15,151,496			11,373,457			3,778,039
G-FIT	FEDERAL INCOME TAX			5,539,573			5,099,150			440,423
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,942,410)			(3,970,733)			28,323
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			13,554,333			10,245,040			3,309,293

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.150%	34.850%
G-ALL	3	Direct Distribution Operating Expense	100.000%	61.196%	38.804%
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-495-1A
For Month 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	4,955	34,408	39,363	4,955	23,995	28,950	0	10,413	10,413
4	495028	Deferred Exchange Reservation	468,750	0	468,750	319,078	0	319,078	149,672	0	149,672
4	495100	Entitlement Penalties	4,179	0	4,179	4,179	0	4,179	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	2,513,469	0	2,513,469	1,988,274	0	1,988,274	525,195	0	525,195
4	495329	Amortization Res Decoupling Deferral	13,984	0	13,984	(110,667)	0	(110,667)	124,651	0	124,651
4	495338	Non-Res Decoupling Deferred Rev	466,893	0	466,893	371,120	0	371,120	95,773	0	95,773
4	495339	Amortization Non-Res Decoupling	(287,364)	0	(287,364)	(306,814)	0	(306,814)	19,450	0	19,450
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	3,184,866	34,408	3,219,274	2,270,125	23,995	2,294,120	914,741	10,413	925,154

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 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	14,183,698	0	14,183,698	9,658,585	0	9,658,585	4,525,113	0	4,525,113
1	804001	Pipeline Demand Costs	2,410,569	0	2,410,569	1,640,151	0	1,640,151	770,418	0	770,418
1	804002	Transport Variable Charges	48,408	0	48,408	32,937	0	32,937	15,471	0	15,471
6	804010	Gas Costs - Fixed Hedge	(57,669)	0	(57,669)	(39,255)	0	(39,255)	(18,414)	0	(18,414)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	140,973	0	140,973	125,060	0	125,060	15,913	0	15,913
6	804018	Merchandise Processing Fee	16,032	0	16,032	10,913	0	10,913	5,119	0	5,119
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	4,168,590	0	4,168,590	2,837,559	0	2,837,559	1,331,031	0	1,331,031
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	155,932	0	155,932	106,143	0	106,143	49,789	0	49,789
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	11,070,719	0	11,070,719	7,759,684	0	7,759,684	3,311,035	0	3,311,035
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(418,354)	0	(418,354)	(243,136)	0	(243,136)	(175,218)	0	(175,218)
		TOTAL PURCHASED GAS COSTS	31,718,898	0	31,718,898	21,888,641	0	21,888,641	9,830,257	0	9,830,257

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	68.070%	31.930%
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 December 31, 2023	
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	7,853	8,298	16,151	3,212	5,406	8,618	4,641	2,892	7,533
99	908600 Public Purpose Tariff Rider Expense Offset	3,061,444	0	3,061,444	2,489,932	0	2,489,932	571,512	0	571,512
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	93,402	0	93,402	88,023	0	88,023	5,379	0	5,379
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	3,162,699	8,298	3,170,997	2,581,167	5,406	2,586,573	581,532	2,892	584,424

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month 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	795,879,302	570,513,448	225,365,854
	Interest Deduction for FIT Calculation	22,434,640	16,077,069	6,357,571
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 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	62,425,436	45,297,895	17,127,541
G-OPS	Operating & Maintenance Expense	47,681,829	32,745,036	14,936,793
G-OPS	Book Deprec/Amort and Reg Amortizations	(3,838,342)	(2,003,884)	(1,834,458)
G-OTX	Taxes Other than FIT	3,430,453	3,183,286	247,167
	Net Operating Income Before FIT	15,151,496	11,373,457	3,778,039
G-INT	Less: Interest Expense	1,869,554	1,339,756	529,798
G-OTX	Less: Idaho ITC Deferral & Amortization	(386)	0	(386)
G-SCM	Schedule M Adjustments	13,097,363	14,247,966	(1,150,603)
	Taxable Net Operating Income	26,378,919	24,281,667	2,097,252
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,539,573	5,099,150	440,423
G-DTE	Deferred FIT	(3,041,928)	(3,218,921)	176,993
G-DTE	Customer Tax Credit Amortization	(900,482)	(751,812)	(148,670)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	1,597,163	1,128,417	468,746
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 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
	997000	Book Depreciation & Amortization	2,231,536	1,424,415	3,655,951	1,600,243	992,150	2,592,393	631,293	432,265	1,063,558
12	997001	Contributions In Aid of Construction	0	191,043	191,043	0	135,444	135,444	0	55,599	55,599
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	24,394	24,394	0	17,295	17,295	0	7,099	7,099
99	997010	Deferred Gas Credit and Refunds	10,652,366	(468,750)	10,183,616	7,516,549	(332,330)	7,184,219	3,135,817	(136,420)	2,999,397
12	997016	Redemption Expense Amortization	0	1,882	1,882	0	1,334	1,334	0	548	548
99	997018	DSM Tariff Rider	(29,245)	0	(29,245)	(169,863)	0	(169,863)	140,618	0	140,618
12	997020	FAS87 Current Pension Accrual	0	141,057	141,057	0	100,005	100,005	0	41,052	41,052
12	997027	Customer Uncollectibles	130,607	(45,820)	84,787	113,303	(32,485)	80,818	17,304	(13,335)	3,969
99	997031	Decoupling Mechanism	(2,706,981)	0	(2,706,981)	(1,941,912)	0	(1,941,912)	(765,069)	0	(765,069)
12	997032	Interest Rate Swaps	0	105,329	105,329	0	74,675	74,675	0	30,654	30,654
12	997035	Leases	0	(7,798)	(7,798)	0	(5,438)	(5,438)	0	(2,360)	(2,360)
12	997048	AFUDC	0	326,120	326,120	0	231,209	231,209	0	94,911	94,911
12	997049	Tax Depreciation	0	(3,577,759)	(3,577,759)	0	(2,536,524)	(2,536,524)	0	(1,041,235)	(1,041,235)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	93,468	0	93,468	88,089	0	88,089	5,379	0	5,379
12	997080	Book Transportation Depreciation	0	1,276,372	1,276,372	0	904,909	904,909	0	371,463	371,463
12	997081	Deferred Compensation	0	(6,004)	(6,004)	0	(4,257)	(4,257)	0	(1,747)	(1,747)
4	997082	Meal Disallowances	0	56,143	56,143	0	39,152	39,152	0	16,991	16,991
12	997083	Paid Time Off	0	5,799	5,799	0	4,111	4,111	0	1,688	1,688
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	5,115,822	5,115,822	0	3,626,964	3,626,964	0	1,488,858	1,488,858
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	76,477	89,672	0	54,220	54,220	13,195	22,257	35,452
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,867)	(21,867)	0	(8,976)	(8,976)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,538	27,538	0	11,304	11,304
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	(59,830)	(59,830)	0	(42,418)	(42,418)	0	(17,412)	(17,412)
12	997120	Transportation Tax Disallowance	0	13,998	13,998	0	9,924	9,924	0	4,074	4,074
12	997122	Regulatory Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
12	997125	COVID-19	(131,462)	0	(131,462)	(130,290)	0	(130,290)	(1,172)	0	(1,172)
12	997126	Prepaid Expenses	0	(75,364)	(75,364)	0	(53,431)	(53,431)	0	(21,933)	(21,933)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(10,064,630)	(10,064,630)	0	(7,135,521)	(7,135,521)	0	(2,929,109)	(2,929,109)
12	997129	Mixed Service Costs (IDD#5)	0	(1,150,001)	(1,150,001)	0	(815,316)	(815,316)	0	(334,685)	(334,685)
12	997138	Intervenor Funding	4,972	0	4,972	4,972	0	4,972	0	0	0
12	997139	Pension Settlement	0	11,178	11,178	0	7,925	7,925	0	3,253	3,253
12	997140	Insurance Balancing	(5,029)	0	(5,029)	(5,638)	0	(5,638)	609	0	609
12	997141	CCA	14,888,801	0	14,888,801	14,888,801	0	14,888,801	0	0	0
12	997143	Depreciation Rate Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
12	997144	Williams Pipeline Outage	(7,277,437)	0	(7,277,437)	(4,378,749)	0	(4,378,749)	(2,898,688)	0	(2,898,688)
12	997145	Sec 174 Research Costs	0	1,768,463	1,768,463	0	1,253,787	1,253,787	0	514,676	514,676
		TOTAL SCHEDULE M ADJUSTMENTS	18,006,828	(4,909,465)	13,097,363	17,746,911	(3,498,945)	14,247,966	259,917	(1,410,520)	(1,150,603)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.150%	34.850%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	68.070%	31.930%
G-ALL	11	Book Depreciation	100.000%	71.135%	28.865%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.897%	29.103%
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 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	(412,101)	(292,167)	(119,934)
99	410100	Deferred Federal Income Tax Exp	(114,504)	(229,685)	115,181
		SUBTOTAL	(526,605)	(521,852)	(4,753)
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,485,793)	(1,053,383)	(432,410)
99	411100	Deferred Federal Income Tax Exp	(3,200,690)	(3,163,498)	(37,192)
		SUBTOTAL	(4,686,483)	(4,216,881)	(469,602)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,171,160	1,519,812	651,348
		SUBTOTAL	2,171,160	1,519,812	651,348
		Total Deferred Federal Income Tax Expense	(3,041,928)	(3,218,921)	176,993
99	411193	Customer Tax Credit Amortization	(900,482)	(751,812)	(148,670)
		SUBTOTAL	(900,482)	(751,812)	(148,670)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.897%	29.103%
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 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
		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	1,725,166	0	1,725,166	1,725,166	0	1,725,166	0	0	0
99	408120	Municipal Occupation & License Tax	1,473,901	0	1,473,901	1,226,569	0	1,226,569	247,332	0	247,332
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	235,393	0	235,393	231,169	0	231,169	4,224	0	4,224
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	8	0	8	0	0	0	8	0	8
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	3,434,074	0	3,434,074	3,182,904	0	3,182,904	251,170	0	251,170
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	57,578	(84,628)	(27,050)	43,458	(59,017)	(15,559)	14,120	(25,611)	(11,491)
		TOTAL A&G TAX	57,578	(84,628)	(27,050)	43,458	(59,017)	(15,559)	14,120	(25,611)	(11,491)
		TOTAL TAXES OTHER THAN FIT	3,491,652	(61,199)	3,430,453	3,226,362	(43,076)	3,183,286	265,290	(18,123)	247,167

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month 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
		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)	1,060,700	63,564,907	64,625,607	1,060,700	44,328,260	45,388,960	0	19,236,647	19,236,647
		TOTAL INTANGIBLE PLANT	2,854,811	64,897,816	67,752,627	2,083,294	45,257,791	47,341,085	771,517	19,640,025	20,411,542
		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	3,206,961	3,206,961	0	2,182,016	2,182,016	0	1,024,945	1,024,945
1	352XXX	Wells	0	23,828,111	23,828,111	0	16,212,647	16,212,647	0	7,615,464	7,615,464
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	15,722,740	15,722,740	0	10,697,752	10,697,752	0	5,024,988	5,024,988
1	355000	Measuring & Regulating Equipment	0	2,331,341	2,331,341	0	1,586,244	1,586,244	0	745,097	745,097
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,345,213	3,345,213	0	2,276,083	2,276,083	0	1,069,130	1,069,130
		TOTAL UNDERGROUND STORAGE PLANT	0	52,330,301	52,330,301	0	35,619,327	35,619,327	0	16,710,974	16,710,974
		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	711,092	0	711,092	524,722	0	524,722	186,370	0	186,370
6	375000	Structures & Improvements	1,676,950	0	1,676,950	996,627	0	996,627	680,323	0	680,323
6	376000	Mains	505,354,779	2,518,938	507,873,717	347,127,477	1,714,641	348,842,118	158,227,302	804,297	159,031,599
6	378000	Measuring & Reg Station Equip-General	7,727,033	0	7,727,033	4,932,611	0	4,932,611	2,794,422	0	2,794,422
6	379000	Measuring & Reg Station Equip-City Gate	7,038,394	0	7,038,394	2,001,451	0	2,001,451	5,036,943	0	5,036,943
6	380000	Services	355,505,111	0	355,505,111	242,929,112	0	242,929,112	112,575,999	0	112,575,999
6	381XXX	Meters	128,261,140	0	128,261,140	91,610,613	0	91,610,613	36,650,527	0	36,650,527
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	4,301,471	0	4,301,471	3,232,684	0	3,232,684	1,068,787	0	1,068,787
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,010,664,565	2,518,938	1,013,183,503	693,419,222	1,714,641	695,133,863	317,245,343	804,297	318,049,640
		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	29,766,238	30,001,502	59,767,740	27,895,005	20,922,147	48,817,152	1,871,233	9,079,355	10,950,588
4	391XXX	Office Furniture & Equipment	488,148	14,913,674	15,401,822	485,890	10,400,349	10,886,239	2,258	4,513,325	4,515,583
4	392XXX	Transportation Equipment	14,031,203	5,395,249	19,426,452	10,390,338	3,762,485	14,152,823	3,640,865	1,632,764	5,273,629
4	393000	Stores Equipment	463,929	1,146,308	1,610,237	408,081	799,401	1,207,482	55,848	346,907	402,755
4	394000	Tools, Shop & Garage Equipment	3,696,517	8,002,904	11,699,421	2,888,753	5,580,985	8,469,738	807,764	2,421,919	3,229,683
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	369,517	479,848	0	160,355	160,355
4	396XXX	Power Operated Equipment	3,628,975	1,074,575	4,703,550	2,713,683	749,376	3,463,059	915,292	325,199	1,240,491
4	397XXX	Communications Equipment	4,416,909	24,213,568	28,630,477	3,665,267	16,885,816	20,551,083	751,642	7,327,752	8,079,394
4	398000	Miscellaneous Equipment	1,044	174,242	175,286	0	121,511	121,511	1,044	52,731	53,775
		TOTAL GENERAL PLANT	59,975,323	88,195,764	148,171,087	51,829,441	61,505,080	113,334,521	8,145,882	26,690,684	34,836,566

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended December 31, 2023		
Average of Monthly Averages Basis		

Report ID: G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,073,494,699	207,942,819	1,281,437,518	747,331,957	144,096,839	891,428,796	326,162,742	63,845,980	390,008,722
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,945,413)	(19,945,413)	0	(13,570,859)	(13,570,859)	0	(6,374,554)	(6,374,554)
G-ADEP		Distribution Plant	(309,285,200)	(2,078,541)	(311,363,741)	(201,547,495)	(1,414,863)	(202,962,358)	(107,737,705)	(663,678)	(108,401,383)
G-ADEP		General Plant	(19,681,817)	(30,682,935)	(50,364,752)	(15,801,227)	(21,397,358)	(37,198,585)	(3,880,590)	(9,285,577)	(13,166,167)
		TOTAL ACCUMULATED DEPRECIATION	(328,967,017)	(52,706,889)	(381,673,906)	(217,348,722)	(36,383,080)	(253,731,802)	(111,618,295)	(16,323,809)	(127,942,104)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(513,654)	(1,160,504)	(1,674,158)	(339,427)	(809,301)	(1,148,728)	(174,227)	(351,203)	(525,430)
G-AAMT		Misc IT Intangible Plant - 3031XX	(817,185)	(35,478,741)	(36,295,926)	(817,185)	(24,741,810)	(25,558,995)	0	(10,736,931)	(10,736,931)
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	(1,330,839)	(36,639,245)	(37,970,084)	(1,156,612)	(25,551,111)	(26,707,723)	(174,227)	(11,088,134)	(11,262,361)
		TOTAL ACCUMULATED DEPR/AMORT	(330,297,856)	(89,346,134)	(419,643,990)	(218,505,334)	(61,934,191)	(280,439,525)	(111,792,522)	(27,411,943)	(139,204,465)
		NET GAS UTILITY PLANT before DFIT	743,196,843	118,596,685	861,793,528	528,826,623	82,162,648	610,989,271	214,370,220	36,434,037	250,804,257
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,074,044)	(102,074,044)	0	(72,367,435)	(72,367,435)	0	(29,706,609)	(29,706,609)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,694,627)	(13,694,627)	0	(9,552,421)	(9,552,421)	0	(4,142,206)	(4,142,206)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,409,653)	(1,409,653)	0	(983,050)	(983,050)	0	(426,603)	(426,603)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	2,591	2,591	0	1,807	1,807	0	784	784
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(271,970)	(271,970)	0	(192,819)	(192,819)	0	(79,151)	(79,151)
		TOTAL ACCUMULATED DFIT	0	(117,447,703)	(117,447,703)	0	(83,093,918)	(83,093,918)	0	(34,353,785)	(34,353,785)
		NET GAS UTILITY PLANT	743,196,843	1,148,982	744,345,825	528,826,623	(931,270)	527,895,353	214,370,220	2,080,252	216,450,472

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%	68.070%	31.930%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.897%	29.103%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month 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	743,196,843	1,148,982	744,345,825	528,826,623	(931,270)	527,895,353	214,370,220	2,080,252	216,450,472
		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	1,341,413	2,196,404	3,537,817	818,260	1,531,706	2,349,966	523,153	664,698	1,187,851
4	182318	Accumulated Amortization - AFUDC	(219,915)	(978,503)	(1,198,418)	(132,328)	(682,404)	(814,732)	(87,587)	(296,099)	(383,686)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100	Gas Inventory--Jackson Prairie	0	14,981,595	14,981,595	0	10,193,477	10,193,477	0	4,788,118	4,788,118
1	164115	Gas Inventory--Clay Basin	0	64,478	64,478	0	44,965	44,965	0	19,513	19,513
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,087,791	0	3,087,791	3,087,791	0	3,087,791	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,328,319	0	7,328,319	7,328,319	0	7,328,319	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,187,383)	0	(2,187,383)	(2,187,383)	0	(2,187,383)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(18,590,922)	0	(18,590,922)	(7,982,229)	0	(7,982,229)	(10,608,693)	0	(10,608,693)
99	190393	ADFIT-Customer Tax Credit	3,904,094	0	3,904,094	1,676,268	0	1,676,268	2,227,826	0	2,227,826
99	235199	Customer Deposits	(2,619)	0	(2,619)	(2,619)	0	(2,619)	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	2,647,843	0	2,647,843	2,647,843	0	2,647,843	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(556,047)	0	(556,047)	(556,047)	0	(556,047)	0	0	0
C-WKC		Working Capital	32,785,865	0	32,785,865	22,933,060	0	22,933,060	9,852,805	0	9,852,805
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	29,538,439	21,995,038	51,533,477	27,630,935	14,987,160	42,618,095	1,907,504	7,007,878	8,915,382
		NET RATE BASE	772,735,282	23,144,020	795,879,302	556,457,558	14,055,890	570,513,448	216,277,724	9,088,130	225,365,854

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 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)	354,194	354,194												
Steam (ED-ID)	365,306	365,306												
Steam (ED-WA)	889,322	889,322												
Hydro (ED-AN)	1,403,829	1,403,829												
Other (ED-AN)	920,650	920,650												
Total Electric Production	3,933,301	3,933,301												
Electric Transmission														
ED-AN	1,739,162	1,739,162												
ED-ID	19,100	19,100												
ED-WA	43,533	43,533												
Total Electric Transmission	1,801,795	1,801,795												
Electric Distribution														
ED-AN	7,372	7,372												
ED-ID	1,763,144	1,763,144												
ED-WA	3,438,343	3,438,343												
Total Electric Distribution	5,208,859	5,208,859												
Gas Underground Storage														
1 GD-AN	65,654		65,654			65,654	65,654		44,671	44,671		20,983	20,983	
GD-OR	10,981			10,981										
Total Gas Underground Storage	76,635		65,654	10,981		65,654	65,654		44,671	44,671		20,983	20,983	
Gas Distribution														
6 GD-AN	4,786		4,786				4,786		3,258	3,258		1,528	1,528	
GD-ID	618,934		618,934		618,934	618,934					618,934		618,934	
GD-WA	1,462,573		1,462,573		1,462,573	1,462,573	1,462,573			1,462,573				
GD-OR	947,498			947,498										
Total Gas Distribution	3,033,791		2,086,293	947,498	2,081,507	4,786	2,086,293		1,462,573	3,258	1,465,831	618,934	1,528	620,462
General Plant														
ED-AN	228,318	228,318												
ED-ID	44,251	44,251												
ED-WA	122,418	122,418												
7,4 CD-AA	1,914,655	1,342,403	396,487	175,765		396,487	396,487		276,498	276,498		119,989	119,989	
9,4 CD-AN	64,063	49,420	14,643			14,643	14,643		10,212	10,212		4,431	4,431	
9 CD-ID	30,996	23,911	7,085		7,085	7,085					7,085		7,085	
9 CD-WA	116,279	89,701	26,578		26,578	26,578		26,578		26,578				
8,4 GD-AA	29,871		20,622	9,249		20,622	20,622		14,381	14,381		6,241	6,241	
4 GD-AN	2,383		2,383			2,383	2,383		1,662	1,662		721	721	
GD-ID	4,042		4,042		4,042	4,042					4,042		4,042	
GD-WA	92,127		92,127		92,127	92,127		92,127		92,127				
GD-OR	14,938			14,938										
Total General Plant	2,664,341	1,900,422	563,967	199,952	129,832	434,135	563,967		118,705	302,753	421,458	11,127	131,382	142,509
Total Depreciation Expense	16,718,722	12,844,377	2,715,914	1,158,431	2,211,339	504,575	2,715,914		1,581,278	350,682	1,931,960	630,061	153,893	783,954

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				68.070%	31.930%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended December 31, 2023
 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	9,187	9,187												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		9,676	9,676												
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	4,317,686	3,027,216	894,106	396,364			894,106	894,106		623,523	623,523		270,583	270,583
9,4	CD-AN	7,182	5,540	1,642				1,642	1,642		1,145	1,145		497	497
9,4	CD-ID	0	0	0			0	0	0				0	0	
9,4	CD-WA	73,907	57,014	16,893			16,893	16,893	16,893		16,893			0	
	ED-AN	660,386	660,386												
	ED-ID	0	0												
	ED-WA	116,947	116,947												
8,4	GD-AA	24,263		16,750	7,513			16,750	16,750		11,681	11,681		5,069	5,069
4	GD-AN	0		0				0	0		0	0		0	
	GD-OR	5,923			5,923										
Total Miscellaneous IT Intangible Plant - 3031XX		5,206,294	3,867,103	929,391	409,800		16,893	912,498	929,391	16,893	636,349	653,242	0	276,149	276,149
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		5,388,875	4,035,312	940,039	413,524		20,198	919,841	940,039	18,965	641,470	660,435	1,233	278,371	279,604

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 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)	(81,849,028)	(81,849,028)											
	Steam (ED-ID)	(99,887,340)	(99,887,340)											
	Steam (ED-WA)	(196,709,953)	(196,709,953)											
	Hydro (ED-AN)	(203,134,378)	(203,134,378)											
	Other (ED-AN)	(179,602,602)	(179,602,602)											
	Total Electric Production	(761,183,301)	(761,183,301)											
Electric Transmission														
	ED-AN	(257,773,942)	(257,773,942)											
	ED-ID	(10,860,930)	(10,860,930)											
	ED-WA	(17,221,025)	(17,221,025)											
	Total Electric Transmission	(285,855,897)	(285,855,897)											
Electric Distribution														
	ED-AN	(573,993)	(573,993)											
	ED-ID	(295,187,998)	(295,187,998)											
	ED-WA	(490,838,941)	(490,838,941)											
	Total Electric Distribution	(786,600,932)	(786,600,932)											
Gas Underground Storage														
1	GD-AN	(19,945,413)	(19,945,413)			(19,945,413)	(19,945,413)		(13,570,859)	(13,570,859)		(6,374,554)	(6,374,554)	
	GD-OR	(1,767,797)		(1,767,797)										
	Total Gas Underground Storage	(21,713,210)	(19,945,413)	(1,767,797)		(19,945,413)	(19,945,413)		(13,570,859)	(13,570,859)		(6,374,554)	(6,374,554)	
Gas Distribution														
6	GD-AN	(2,078,541)	(2,078,541)			(2,078,541)	(2,078,541)		(1,414,863)	(1,414,863)		(663,678)	(663,678)	
	GD-ID	(107,737,705)	(107,737,705)		(107,737,705)	(107,737,705)	(107,737,705)				(107,737,705)		(107,737,705)	
	GD-WA	(201,547,495)	(201,547,495)		(201,547,495)	(201,547,495)	(201,547,495)			(201,547,495)				
	GD-OR	(149,345,643)		(149,345,643)										
	Total Gas Distribution	(460,709,384)	(311,363,741)	(149,345,643)	(309,285,200)	(2,078,541)	(311,363,741)		(201,547,495)	(1,414,863)	(202,962,358)	(107,737,705)	(663,678)	(108,401,383)
General Plant														
	ED-AN	(36,991,334)	(36,991,334)											
	ED-ID	(13,735,587)	(13,735,587)											
	ED-WA	(27,237,897)	(27,237,897)											
7,4	CD-AA	(109,657,626)	(76,883,155)	(22,707,901)	(10,066,570)		(22,707,901)	(22,707,901)		(15,835,809)	(15,835,809)		(6,872,092)	(6,872,092)
9,4	CD-AN	(9,108,504)	(7,026,573)	(2,081,931)			(2,081,931)	(2,081,931)		(1,451,876)	(1,451,876)		(630,055)	(630,055)
9	CD-ID	(5,959,256)	(4,597,149)	(1,362,107)		(1,362,107)	(1,362,107)				(1,362,107)		(1,362,107)	
9	CD-WA	(9,213,959)	(7,107,924)	(2,106,035)		(2,106,035)	(2,106,035)		(2,106,035)	(2,106,035)				
8,4	GD-AA	(2,816,222)		(1,944,179)	(872,043)		(1,944,179)	(1,944,179)		(1,355,812)	(1,355,812)		(588,367)	(588,367)
4	GD-AN	(3,948,924)		(3,948,924)			(3,948,924)	(3,948,924)		(2,753,861)	(2,753,861)		(1,195,063)	(1,195,063)
	GD-ID	(2,518,483)		(2,518,483)		(2,518,483)	(2,518,483)				(2,518,483)		(2,518,483)	
	GD-WA	(13,695,192)		(13,695,192)		(13,695,192)	(13,695,192)		(13,695,192)	(13,695,192)				
	GD-OR	(5,937,390)		(5,937,390)										
	Total General Plant	(240,820,374)	(173,579,619)	(50,364,752)	(16,876,003)	(19,681,817)	(30,682,935)	(50,364,752)	(15,801,227)	(21,397,358)	(37,198,585)	(3,880,590)	(9,285,577)	(13,166,167)
Total Accumulated Depreciation		(2,556,883,098)	(2,007,219,749)	(381,673,906)	(167,989,443)	(328,967,017)	(52,706,889)	(381,673,906)	(217,348,722)	(36,383,080)	(253,731,802)	(111,618,295)	(16,323,809)	(127,942,104)

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		68.070%	31.930%				

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Month 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	(16,531,887)	(16,531,887)											
Misc Intangible Plt (303000)	ED-AN	(3,071,002)	(3,071,002)											
Total Production/Transmission		(19,602,889)	(19,602,889)											
Distribution														
Franchises (302000)	ED-WA	(498,719)	(498,719)											
Misc Intangible Plt (303000)	ED-WA	(71,759)	(71,759)											
Total Distribution		(570,478)	(570,478)											
General Plant - 303000														
7,4	CD-AA	(5,433,338)	(3,809,422)	(1,125,136)	(498,780)		(1,125,136)	(1,125,136)		(784,636)	(784,636)		(340,500)	(340,500)
9,4	CD-AN	(154,737)	(119,369)	(35,368)			(35,368)	(35,368)		(24,665)	(24,665)		(10,703)	(10,703)
	GD-ID	(174,227)		(174,227)		(174,227)		(174,227)				(174,227)		(174,227)
	GD-WA	(339,427)		(339,427)		(339,427)		(339,427)	(339,427)		(339,427)			
	GD-OR	(135,332)			(135,332)									
Total General Plant - 303000		(6,237,061)	(3,928,791)	(1,674,158)	(634,112)	(513,654)	(1,160,504)	(1,674,158)	(339,427)	(809,301)	(1,148,728)	(174,227)	(351,203)	(525,430)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(169,524,454)	(118,856,985)	(35,105,124)	(15,562,345)		(35,105,124)	(35,105,124)		(24,481,261)	(24,481,261)		(10,623,863)	(10,623,863)
9,4	CD-AN	(506,940)	(391,069)	(115,871)			(115,871)	(115,871)		(80,805)	(80,805)		(35,066)	(35,066)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(3,575,208)	(2,758,023)	(817,185)		(817,185)		(817,185)	(817,185)		(817,185)		0	0
	ED-AN	(15,508,065)	(15,508,065)											
	ED-ID	0	0											
	ED-WA	(3,267,823)	(3,267,823)											
8,4	GD-AA	(319,345)		(220,460)	(98,885)		(257,746)	(257,746)		(179,744)	(179,744)		(78,002)	(78,002)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(80,346)			(80,346)									
Total Miscellaneous IT Intangible Plant - 3031X		(192,782,181)	(140,781,965)	(36,258,640)	(15,741,576)	(817,185)	(35,478,741)	(36,295,926)	(817,185)	(24,741,810)	(25,558,995)	0	(10,736,931)	(10,736,931)
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	(1,564,636)	(1,564,636)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(1,564,636)	(1,564,636)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(220,757,245)	(166,448,759)	(37,932,798)	(16,375,688)	(1,330,839)	(36,639,245)	(37,970,084)	(1,156,612)	(25,551,111)	(26,707,723)	(174,227)	(11,088,134)	(11,262,361)

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 Month Ended December 31, 2023 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	21,024,605	8,516,126	3,362,819	9,145,660	21,024,605	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	4,453,135	0	0	0	0	0	0	0	0	4,453,135	0	4,453,135
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,118,424	0	0	92,630,870	92,630,870	0	0	27,359,083	27,359,083	0	12,128,471	12,128,471
9	CD-WA / ID / AN	32,191,701	9,599,946	6,315,463	8,918,235	24,833,644	2,844,405	1,871,233	2,642,419	7,358,057	0	0	0
	TOTAL ACCOUNT	214,838,465	18,116,072	9,678,282	110,694,765	138,489,119	27,895,005	1,871,233	30,001,502	59,767,740	4,453,135	12,128,471	16,581,606
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,059,528	1,689,932	7,798	2,361,798	4,059,528	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	71,167,998	0	0	49,897,307	49,897,307	0	0	14,737,469	14,737,469	0	6,533,222	6,533,222
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	77,014,606	2,543,031	15,420	52,456,154	55,014,605	485,891	2,258	14,913,674	15,401,823	12,109	6,586,069	6,598,178
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,380,038	25,726,560	12,320,769	24,332,709	62,380,038	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,106,841	0	0	0	0	9,922,369	3,413,318	2,771,154	16,106,841	0	0	0
99	GD-OR / AS	4,830,660	0	0	0	0	0	0	0	0	4,830,660	0	4,830,660
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	7,394,294	1,579,408	767,978	3,356,794	5,704,180	467,969	227,547	994,598	1,690,114	0	0	0
	TOTAL ACCOUNT	98,353,953	27,305,968	13,088,747	32,979,406	73,374,121	10,390,338	3,640,865	5,395,250	19,426,453	4,830,660	722,719	5,553,379

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended December 31, 2023 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	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,060,689	626,837	188,488	3,860,072	4,675,397	185,728	55,848	1,143,716	1,385,292	0	0	0
	TOTAL ACCOUNT	6,789,140	685,703	188,488	4,282,769	5,156,960	408,081	55,848	1,146,309	1,610,238	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,821,977	1,785,091	564,790	6,472,096	8,821,977	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,904,810	0	0	0	0	2,881,529	586,140	437,141	3,904,810	0	0	0
99	GD-OR / AS	1,294,923	0	0	0	0	0	0	0	0	1,294,923	0	1,294,923
8	GD-AA	5,849,726	0	0	0	0	0	0	4,038,358	4,038,358	0	1,811,368	1,811,368
7	CD-AA	15,903,844	0	0	11,150,503	11,150,503	0	0	3,293,368	3,293,368	0	1,459,973	1,459,973
9	CD-WA / ID / AN	2,025,138	24,381	747,989	789,882	1,562,252	7,224	221,625	234,037	462,886	0	0	0
	TOTAL ACCOUNT	37,800,418	1,809,472	1,312,779	18,412,481	21,534,732	2,888,753	807,765	8,002,904	11,699,422	1,294,923	3,271,341	4,566,264
	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	3,305,285	398,866	15,791	2,890,628	3,305,285	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,086,893	398,866	15,791	3,819,788	4,234,445	110,331	0	529,872	640,203	18,586	193,659	212,245

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,451,001	12,595,852	7,583,364	5,271,785	25,451,001	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,281,693	0	0	0	0	2,639,607	821,497	820,589	4,281,693	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	31,671,848	12,845,860	7,899,925	6,130,166	26,875,951	2,713,683	915,292	1,074,574	4,703,549	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,330,402	12,517,512	6,545,864	23,267,026	42,330,402	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	112,538,155	0	0	78,902,751	78,902,751	0	0	23,304,401	23,304,401	0	10,331,003	10,331,003
9	CD-WA / ID / AN	18,675,385	10,360,095	1,565,728	2,480,929	14,406,752	3,069,633	463,916	735,084	4,268,633	0	0	0
	TOTAL ACCOUNT	175,418,900	22,877,607	8,111,592	104,650,706	135,639,905	3,665,267	751,642	24,213,568	28,630,477	742,178	10,406,340	11,148,518
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	276,733	0	6,846	269,887	276,733	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	828,830	0	0	581,109	581,109	0	0	171,634	171,634	0	76,087	76,087
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	1,128,834	0	10,370	857,724	868,094	0	1,044	174,242	175,286	9,092	76,362	85,454
	TOTAL GENERAL PLANT	667,681,761	87,383,438	41,020,961	344,286,820	472,691,219	51,829,442	8,145,883	88,195,765	148,171,090	12,270,826	34,548,626	46,819,452

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 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	12,150,827	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	28,938,137	5,206,481	0	23,731,656	28,938,137	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	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	118,255,127	0	0	82,911,034	82,911,034	0	0	24,488,272	24,488,272	0	10,855,821	
9		CD-WA / ID / AN	1,490,677	687,256	0	462,697	1,149,953	203,630	0	137,094	340,724	0	0	
		TOTAL ACCOUNT	149,458,950	5,893,737	0	107,105,387	112,999,124	203,630	0	24,915,588	25,119,218	354,611	10,985,997	11,340,608
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,619,441	0	0	5,619,441	5,619,441	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	1,087,577	0	0	0	0	0	0	750,809	750,809	0	336,768	
7		CD-AA	34,629,695	0	0	24,279,572	24,279,572	0	0	7,171,117	7,171,117	0	3,179,006	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	41,336,713	0	0	29,899,013	29,899,013	0	0	7,921,926	7,921,926	0	3,515,774	3,515,774
	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 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		
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	386,945	0	0	386,945	386,945	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	20,947,570	0	0	14,686,760	14,686,760	0	0	4,337,823	4,337,823	0	1,922,987	1,922,987
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	21,334,515	0	0	15,073,705	15,073,705	0	0	4,337,823	4,337,823	0	1,922,987	1,922,987
		TOTAL	373,696,772	10,885,615	0	265,583,305	276,468,920	2,083,294	771,517	64,897,817	67,752,628	780,562	28,694,662	29,475,224

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 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	(65,216,664)	(45,724,707)	(13,505,067)	(5,986,890)
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	(6,807,287)	(4,772,725)	(1,409,653)	(624,909)
7	283750 CD-AA	12,510	8,771	2,591	1,148
	Total	<u>(72,840,770)</u>	<u>(51,128,430)</u>	<u>(15,101,689)</u>	<u>(6,610,651)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,629,433	6,629,433	0	0	0	0	6,629,433
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	43	43	0	0	0	0	43
7/4	154560 Supply Chain Invoice Price Variance	0	0	42	42	0	0	0	0	42
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	115,477,251	50,402,728	0	165,879,979	92,544,191	40,549,923	22,933,060	9,852,805	0
TOTAL		115,477,251	50,402,728	6,629,622	172,509,601	92,544,191	40,549,923	22,933,060	9,852,805	6,629,622

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						