

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,579,779	2,325,547	1,254,232
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>3,579,779</u>	<u>2,325,547</u>	<u>1,254,232</u>
G-APL	Gas Net Adjusted Rate Base	<u>785,472,595</u>	<u>563,126,703</u>	<u>222,345,892</u>
	RATE OF RETURN	<u>0.456%</u>	<u>0.413%</u>	<u>0.564%</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 April 30, 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	<b>100.000%</b>	<b>68.040%</b>	<b>31.960%</b>
2	Input	Number of Customers Percent	4-01-2024 thru 04-30-2024	284,323 <b>100.000%</b>	184,943 <b>65.047%</b>	99,380 <b>34.953%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2024 thru 04-30-2024	1,172,004 <b>100.000%</b>	826,664 <b>70.534%</b>	345,340 <b>29.466%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000%	278.949%	121.051%
				<b>100.000%</b>	<b>69.737%</b>	<b>30.263%</b>
6	Input	Actual Therms Purchased Percent	4-01-2024 thru 04-30-2024	22,191,396 <b>100.000%</b>	14,741,744 <b>66.430%</b>	7,449,652 <b>33.570%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894	107,790,190	93,362,819	10,011,637	4,415,734
	Direct O & M Accts 901 - 935	22,024,373	17,671,165	2,366,681	1,986,527
	Direct O & M Accts 901 - 905 Utility 9 Only	5,750,511	4,121,480	1,629,031	XXXXXX
	Adjustments	0			
	<b>Total</b>	<b>135,565,074</b>	<b>115,155,464</b>	<b>14,007,349</b>	<b>6,402,261</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>84.944%</b>	<b>10.333%</b>	<b>4.723%</b>
	Direct Labor Accts 500 - 894	69,599,392	51,951,449	12,829,660	4,818,283
	Direct Labor Accts 901 - 935	25,229,673	18,645,658	2,841,271	3,742,744
	Direct Labor Accts 901 - 905 Utility 9 Only	5,270,888	3,676,701	1,594,187	XXXXXX
	<b>Total</b>	<b>100,099,953</b>	<b>74,273,808</b>	<b>17,265,118</b>	<b>8,561,027</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>74.200%</b>	<b>17.248%</b>	<b>8.552%</b>
	Number of Customers at	797,628	416,479	273,638	107,511
	<b>Percentage</b>	<b>100.000%</b>	<b>52.215%</b>	<b>34.306%</b>	<b>13.479%</b>
	Net Direct Plant	4,635,600,983	3,454,855,358	784,053,033	396,692,592
	<b>Percentage</b>	<b>100.000%</b>	<b>74.528%</b>	<b>16.914%</b>	<b>8.558%</b>
	<b>Total Percentages</b>	<b>400.000%</b>	<b>285.887%</b>	<b>78.801%</b>	<b>35.312%</b>
	<b>Average (CD AA)</b>	<b>100.000%</b>	<b>71.472%</b>	<b>19.700%</b>	<b>8.828%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended April 30, 2024  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input		Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor					
Direct O & M Accts 580 - 894		13,730,176	0	9,527,830	4,202,346
Direct O & M Accts 901 - 935		3,580,140	0	1,946,392	1,633,748
Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031	XXXXXX
Total		18,939,347	0	13,103,253	5,836,094
Percentage		100.000%	0.000%	69.185%	30.815%
Direct Labor Accts 580 - 894		12,843,901	0	9,337,229	3,506,672
Direct Labor Accts 901 - 935		4,309,521	0	1,859,734	2,449,787
Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187	XXXXXX
Total		18,747,609	0	12,791,150	5,956,459
Percentage		100.000%	0.000%	68.228%	31.772%
Number of Customers at		381,149	0	273,638	107,511
Percentage		100.000%	0.000%	71.793%	28.207%
Net Direct Plant		1,165,275,737	0	770,125,934	395,149,803
Percentage		100.000%	0.000%	66.090%	33.910%
Total Percentages		400.000%	0.000%	275.296%	124.704%
Average (GD AA)		<b>100.000%</b>	<b>0.000%</b>	<b>68.824%</b>	<b>31.176%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

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		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.323%</b>	<b>21.677%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023				
			System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			<b>100.000%</b>	<b>67.132%</b>	<b>32.868%</b>	
11	Book Depreciation Percent	4-01-2024 thru 04-30-2024	2,593,898	1,881,761	712,137	
			<b>100.000%</b>	<b>72.546%</b>	<b>27.454%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2024 thru 04-30-2024	863,073,984	611,757,089	251,316,895	
			<b>100.000%</b>	<b>70.881%</b>	<b>29.119%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2024 thru 04-30-2024	96,427,840	75,288,476	21,139,364	
			<b>100.000%</b>	<b>78.078%</b>	<b>21.922%</b>	
14	Net Allocated Schedule M's - AMA Percent	4-01-2024 thru 04-30-2024	-3,309,101	-2,362,010	-947,091	
			<b>100.000%</b>	<b>71.379%</b>	<b>28.621%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended April 30, 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	22,425,437	0	22,425,437	15,847,782	0	15,847,782	6,577,655	0	6,577,655
99	4812XX	Commercial - Firm & Interruptible	11,831,083	0	11,831,083	8,682,868	0	8,682,868	3,148,215	0	3,148,215
99	4813XX	Industrial-Firm	362,335	0	362,335	213,632	0	213,632	148,703	0	148,703
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	49,516	0	49,516	45,604	0	45,604	3,912	0	3,912
99	499XXX	Unbilled Revenue	(5,680,054)	0	(5,680,054)	(4,398,294)	0	(4,398,294)	(1,281,760)	0	(1,281,760)
		TOTAL SALES TO ULTIMATE CUSTOMERS	28,988,317	0	28,988,317	20,391,592	0	20,391,592	8,596,725	0	8,596,725
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	1,672,719	0	1,672,719	1,111,187	0	1,111,187	561,532	0	561,532
4	488000	Miscellaneous Service Revenues	805	0	805	285	0	285	520	0	520
99	4893XX	Transportation Revenues	505,245	0	505,245	458,329	0	458,329	46,916	0	46,916
99	493000	Rent from Gas Property	50	0	50	0	0	0	50	0	50
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	2,766,784	25,477	2,792,261	2,399,741	17,767	2,417,508	367,043	7,710	374,753
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	4,945,603	25,477	4,971,080	3,969,542	17,767	3,987,309	976,061	7,710	983,771
		TOTAL GAS REVENUES	33,933,920	25,477	33,959,397	24,361,134	17,767	24,378,901	9,572,786	7,710	9,580,496
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	16,167,130	0	16,167,130	10,881,874	0	10,881,874	5,285,256	0	5,285,256
99	808XXX	Net Natural Gas Storage Transactions	(270,161)	0	(270,161)	(179,468)	0	(179,468)	(90,693)	0	(90,693)
99	811000	Gas Used for Products Extraction	(55,695)	0	(55,695)	(36,998)	0	(36,998)	(18,697)	0	(18,697)
10	813000	Other Gas Expenses	7,121	87,866	94,987	7,121	58,986	66,107	0	28,880	28,880
99	813010	Gas Technology Institute (GTI) Expenses	8,976	0	8,976	6,133	0	6,133	2,843	0	2,843
99	813100	CCA Emission Expense	2,502,495	0	2,502,495	2,502,495	0	2,502,495	0	0	0
99	407417	Regulatory Credits-CCA	(2,502,495)	0	(2,502,495)	(2,502,495)	0	(2,502,495)	0	0	0
		TOTAL PRODUCTION EXPENSES	15,857,371	87,866	15,945,237	10,678,662	58,986	10,737,648	5,178,709	28,880	5,207,589
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	(17,185)	(17,185)	0	(11,693)	(11,693)	0	(5,492)	(5,492)
1	837000	Other Equipment	0	(94,737)	(94,737)	0	(64,459)	(64,459)	0	(30,278)	(30,278)
		TOTAL UNDERGROUND STORAGE OPER EXP	0	(111,922)	(111,922)	0	(76,152)	(76,152)	0	(35,770)	(35,770)
G-DEPX		Depreciation Expense-Underground Storage	0	64,827	64,827	0	44,108	44,108	0	20,719	20,719
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/	0	88,518	88,518	0	60,227	60,227	0	28,291	28,291
		TOTAL UNDERGROUND STORAGE EXPENSES	0	(23,404)	(23,404)	0	(15,925)	(15,925)	0	(7,479)	(7,479)

RESULTS OF OPERATIONS	Report ID:
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For Month Ended April 30, 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	43,773	160,463	204,236	37,555	113,181	150,736	6,218	47,282	53,500
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	476,032	69,668	545,700	281,689	49,140	330,829	194,343	20,528	214,871
3	875000	Measuring & Reg Sta Exp-General	6,742	0	6,742	6,212	0	6,212	530	0	530
3	876000	Measuring & Reg Sta Exp-Industrial	(4)	0	(4)	0	0	0	(4)	0	(4)
3	877000	Measuring & Reg Sta Exp-City Gate	5,838	0	5,838	2,644	0	2,644	3,194	0	3,194
3	878000	Meter & House Regulator Expenses	53,374	0	53,374	36,266	0	36,266	17,108	0	17,108
3	879000	Customer Installation Expenses	126,008	8,657	134,665	82,530	6,106	88,636	43,478	2,551	46,029
3	880000	Other Expenses	161,877	38,702	200,579	137,993	27,298	165,291	23,884	11,404	35,288
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	(360)	0	(360)	(306)	0	(306)	(54)	0	(54)
3	887000	Mains	84,565	0	84,565	58,472	0	58,472	26,093	0	26,093
3	889000	Measuring & Reg Sta Exp-General	16,935	2,132	19,067	13,207	1,504	14,711	3,728	628	4,356
3	890000	Measuring & Reg Sta Exp-Industrial	1,158	45	1,203	1,029	32	1,061	129	13	142
3	891000	Measuring & Reg Sta Exp-City Gate	6,350	0	6,350	5,353	0	5,353	997	0	997
3	892000	Services	91,476	0	91,476	84,944	0	84,944	6,532	0	6,532
3	893000	Meters & House Regulators	98,456	44,362	142,818	79,292	31,290	110,582	19,164	13,072	32,236
3	894000	Other Equipment	(218)	5,874	5,656	(218)	4,143	3,925	0	1,731	1,731
		TOTAL DISTRIBUTION OPERATING EXP	1,172,002	329,903	1,501,905	826,662	232,694	1,059,356	345,340	97,209	442,549
G-DEPX		Depreciation Expense-Distribution	2,027,103	4,408	2,031,511	1,459,675	2,928	1,462,603	567,428	1,480	568,908
G-OTX		Taxes Other Than FIT	2,440,136	0	2,440,136	2,147,050	0	2,147,050	293,086	0	293,086
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,467,239	4,408	4,471,647	3,606,725	2,928	3,609,653	860,514	1,480	861,994
		TOTAL DISTRIBUTION EXPENSES	5,639,241	334,311	5,973,552	4,433,387	235,622	4,669,009	1,205,854	98,689	1,304,543



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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	7,947	7,947	0	5,169	5,169	0	2,778	2,778
2	902000	Meter Reading Expenses	24,328	7,235	31,563	15,114	4,706	19,820	9,214	2,529	11,743
2	903XXX	Customer Records & Collection Expenses	69,291	458,964	528,255	41,470	298,542	340,012	27,821	160,422	188,243
2	904000	Uncollectible Accounts	60,821	0	60,821	17,914	0	17,914	42,907	0	42,907
2	905000	Misc Customer Accounts	0	707	707	0	460	460	0	247	247
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>154,440</b>	<b>474,853</b>	<b>629,293</b>	<b>74,498</b>	<b>308,877</b>	<b>383,375</b>	<b>79,942</b>	<b>165,976</b>	<b>245,918</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	1,552,575	1,800	1,554,375	1,250,513	1,171	1,251,684	302,062	629	302,691
2	909000	Advertising	(23)	33,819	33,796	(155)	21,998	21,843	132	11,821	11,953
2	910000	Misc Customer Service & Info Exp	0	2,609	2,609	0	1,697	1,697	0	912	912
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>1,552,552</b>	<b>38,228</b>	<b>1,590,780</b>	<b>1,250,358</b>	<b>24,866</b>	<b>1,275,224</b>	<b>302,194</b>	<b>13,362</b>	<b>315,556</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	51,233	784,222	835,455	29,852	546,893	576,745	21,381	237,329	258,710
4	921000	Office Supplies & Expenses	15	95,460	95,475	15	66,571	66,586	0	28,889	28,889
4	922000	Admin. Expenses Transferred - Credit	0	(1,043)	(1,043)	0	(727)	(727)	0	(316)	(316)
4	923000	Outside Services Employed	74,416	276,150	350,566	59,941	192,579	252,520	14,475	83,571	98,046
4	924000	Property Insurance Premium	0	58,507	58,507	0	40,801	40,801	0	17,706	17,706
4	925XXX	Injuries and Damages	1,992	197,876	199,868	1,534	137,993	139,527	458	59,883	60,341
4	926XXX	Employee Pensions and Benefits	141,828	294,604	436,432	108,347	205,448	313,795	33,481	89,156	122,637
4	928000	Regulatory Commission Expenses	122,209	20,688	142,897	101,944	14,427	116,371	20,265	6,261	26,526
4	930000	Miscellaneous General Expenses	3,996	180,126	184,122	2,661	125,614	128,275	1,335	54,512	55,847
4	931000	Rents	0	16,620	16,620	0	11,590	11,590	0	5,030	5,030
4	935000	Maintenance of General Plant	59,546	274,983	334,529	51,352	191,765	243,117	8,194	83,218	91,412
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>455,235</b>	<b>2,198,193</b>	<b>2,653,428</b>	<b>355,646</b>	<b>1,532,954</b>	<b>1,888,600</b>	<b>99,589</b>	<b>665,239</b>	<b>764,828</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	134,308	363,252	497,560	121,729	253,321	375,050	12,579	109,931	122,510
G-AMTX	Amortization Expense - General Plant - 303000	3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	12,002	875,448	887,450	12,002	610,511	622,513	0	264,937	264,937
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	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	2,845	18,271	21,116	1,914	12,951	14,865	931	5,320	6,251
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407317	Regulatory Debit - CCA WA Gas Amortization	3,462,593	0	3,462,593	3,462,593	0	3,462,593	0	0	0
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	2,912	0	2,912	2,912	0	2,912	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(353)	0	(353)	(353)	0	(353)	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,744	0	3,744	3,232	0	3,232	512	0	512
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	1,391	0	1,391	986	0	986	405	0	405
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 407426	Reg Credits - CCA WA Gas Amortization	(1,251,575)	0	(1,251,575)	(1,251,575)	0	(1,251,575)	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	(58,741)	0	(58,741)	(58,741)	0	(58,741)	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	(45,144)	0	(45,144)	(28,900)	0	(28,900)	(16,244)	0	(16,244)
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	40,849	75,211	116,060	30,881	52,450	83,331	9,968	22,761	32,729
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,619,379	1,339,168	3,958,547	2,563,776	934,105	3,497,881	55,603	405,063	460,666
	TOTAL ADMIN & GENERAL EXPENSES	3,074,614	3,537,361	6,611,975	2,919,422	2,467,059	5,386,481	155,192	1,070,302	1,225,494
	TOTAL EXPENSES BEFORE FIT	26,278,218	4,449,215	30,727,433	19,356,327	3,079,485	22,435,812	6,921,891	1,369,730	8,291,621
	NET OPERATING INCOME (LOSS) BEFORE FIT			3,231,964			1,943,089			1,288,875
G-FIT	FEDERAL INCOME TAX			1,704,502			1,068,126			636,376
G-FIT	DEFERRED FEDERAL INCOME TAX			(2,052,317)			(1,450,584)			(601,733)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			3,579,779			2,325,547			1,254,232

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.047%	34.953%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.534%	29.466%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended April 30, 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	25,477	30,432	4,955	17,767	22,722	0	7,710	7,710
4	495028	Deferred Exchange Reservation	468,750	0	468,750	311,391	0	311,391	157,359	0	157,359
4	495100	Entitlement Penalties	0	0	0	0	0	0	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	2,157,482	0	2,157,482	1,948,268	0	1,948,268	209,214	0	209,214
4	495329	Amortization Res Decoupling Deferral	9,827	0	9,827	(50,556)	0	(50,556)	60,383	0	60,383
4	495338	Non-Res Decoupling Deferred Rev	297,123	0	297,123	370,477	0	370,477	(73,354)	0	(73,354)
4	495339	Amortization Non-Res Decoupling	(171,354)	0	(171,354)	(184,794)	0	(184,794)	13,440	0	13,440
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>2,766,783</b>	<b>25,477</b>	<b>2,792,260</b>	<b>2,399,741</b>	<b>17,767</b>	<b>2,417,508</b>	<b>367,042</b>	<b>7,710</b>	<b>374,752</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended April 30, 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	4,257,386	0	4,257,386	2,827,748	0	2,827,748	1,429,638	0	1,429,638
1	804001	Pipeline Demand Costs	2,407,957	0	2,407,957	1,638,374	0	1,638,374	769,583	0	769,583
1	804002	Transport Variable Charges	25,082	0	25,082	17,066	0	17,066	8,016	0	8,016
6	804010	Gas Costs - Fixed Hedge	(5,645)	0	(5,645)	(3,750)	0	(3,750)	(1,895)	0	(1,895)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	50,565	0	50,565	33,590	0	33,590	16,975	0	16,975
6	804018	Merchandise Processing Fee	10,604	0	10,604	7,044	0	7,044	3,560	0	3,560
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	1,079,395	0	1,079,395	717,042	0	717,042	362,353	0	362,353
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	279,070	0	279,070	185,386	0	185,386	93,684	0	93,684
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,681,592	0	5,681,592	3,891,808	0	3,891,808	1,789,784	0	1,789,784
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,381,124	0	2,381,124	1,567,566	0	1,567,566	813,558	0	813,558
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>16,167,130</b>	<b>0</b>	<b>16,167,130</b>	<b>10,881,874</b>	<b>0</b>	<b>10,881,874</b>	<b>5,285,256</b>	<b>0</b>	<b>5,285,256</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.430%	33.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended April 30, 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	19,489	1,800	21,289	15,697	1,171	16,868	3,792	629	4,421
99	908600 Public Purpose Tariff Rider Expense Offset	1,881,809	0	1,881,809	1,521,163	0	1,521,163	360,646	0	360,646
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(348,723)	0	(348,723)	(286,347)	0	(286,347)	(62,376)	0	(62,376)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		1,552,575	1,800	1,554,375	1,250,513	1,171	1,251,684	302,062	629	302,691

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.047%	34.953%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.52%	55.52%
2	Cost of Debt		5.228%	5.235%
	Total Cost of Debt		2.903%	2.906%
	Total Weighted Cost		2.903%	2.906%
G-APL	Net Rate Base	785,472,595	563,126,703	222,345,892
	Interest Deduction for FIT Calculation	22,808,940	16,347,568	6,461,372
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	33,959,397	24,378,901	9,580,496
G-OPS	Operating & Maintenance Expense	22,208,721	15,268,051	6,940,670
G-OPS	Book Deprec/Amort and Reg Amortizations	5,938,825	4,921,261	1,017,564
G-OTX	Taxes Other than FIT	2,579,887	2,246,500	333,387
	Net Operating Income Before FIT	3,231,964	1,943,089	1,288,875
G-INT	Less: Interest Expense	1,900,745	1,362,297	538,448
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	6,785,853	4,505,524	2,280,329
	Taxable Net Operating Income	8,116,678	5,086,316	3,030,362
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,704,502	1,068,126	636,376
G-DTE	Deferred FIT	(1,546,114)	(1,025,845)	(520,269)
G-DTE	Customer Tax Credit Amortization	(506,203)	(424,739)	(81,464)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(347,815)	(382,458)	34,643
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-1A</b>
For Month Ended April 30, 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	2,176,717	1,314,920	3,491,637	1,595,477	915,740	2,511,217	581,240	399,180	980,420
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,145	92,145	0	37,855	37,855
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(8,878)	(8,878)	0	(6,293)	(6,293)	0	(2,585)	(2,585)
99	997010	Deferred Gas Credit and Refunds	8,062,714	(468,750)	7,593,964	5,459,373	(332,255)	5,127,118	2,603,341	(136,495)	2,466,846
12	997016	Redemption Expense Amortization	0	1,790	1,790	0	1,269	1,269	0	521	521
99	997018	DSM Tariff Rider	94,363	0	94,363	(157,346)	0	(157,346)	251,709	0	251,709
12	997020	FAS87 Current Pension Accrual	0	(58,745)	(58,745)	0	(41,639)	(41,639)	0	(17,106)	(17,106)
12	997027	Customer Uncollectibles	(19,361)	(79,429)	(98,790)	(52,172)	(56,300)	(108,472)	32,811	(23,129)	9,682
99	997031	Decoupling Mechanism	(2,293,079)	0	(2,293,079)	(2,083,395)	0	(2,083,395)	(209,684)	0	(209,684)
12	997032	Interest Rate Swaps	0	92,034	92,034	0	65,235	65,235	0	26,799	26,799
12	997035	Leases	0	5,154	5,154	0	3,594	3,594	0	1,560	1,560
12	997048	AFUDC	0	(35,895)	(35,895)	0	(25,443)	(25,443)	0	(10,452)	(10,452)
12	997049	Tax Depreciation	0	(3,406,510)	(3,406,510)	0	(2,414,568)	(2,414,568)	0	(991,942)	(991,942)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	889,170	0	889,170	951,546	0	951,546	(62,376)	0	(62,376)
12	997080	Book Transportation Depreciation	0	398,784	398,784	0	282,662	282,662	0	116,122	116,122
12	997081	Deferred Compensation	0	(3,404)	(3,404)	0	(2,413)	(2,413)	0	(991)	(991)
4	997082	Meal Disallowances	0	12,093	12,093	0	8,433	8,433	0	3,660	3,660
12	997083	Paid Time Off	0	99,333	99,333	0	70,408	70,408	0	28,925	28,925
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	(401,659)	(401,659)	0	(165,008)	(165,008)
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	(5,199)	7,996	0	(3,685)	(3,685)	13,195	(1,514)	11,681
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	71,791	71,791	0	50,886	50,886	0	20,905	20,905
12	997120	Transportation Tax Disallowance	0	2,546	2,546	0	1,805	1,805	0	741	741
12	997122	Regulatory Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	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	(305,199)	(305,199)	0	(125,381)	(125,381)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(318,965)	(318,965)	0	(131,036)	(131,036)
12	997138	Intervenor Funding	3,328	0	3,328	3,328	0	3,328	0	0	0
12	997139	Pension Settlement	0	10,844	10,844	0	7,686	7,686	0	3,158	3,158
99	997140	Insurance Balancing	(45,642)	0	(45,642)	(29,398)	0	(29,398)	(16,244)	0	(16,244)
99	997141	CCA	972,853	0	972,853	972,853	0	972,853	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	1,391	0	1,391	986	0	986	405	0	405
12	997145	Sec 174 Research Costs	0	65,666	65,666	0	46,545	46,545	0	19,121	19,121
99	997147	Energy Efficiency Program	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>10,094,956</b>	<b>(3,309,103)</b>	<b>6,785,853</b>	<b>6,867,535</b>	<b>(2,362,011)</b>	<b>4,505,524</b>	<b>3,227,421</b>	<b>(947,092)</b>	<b>2,280,329</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.047%	34.953%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.430%	33.570%
G-ALL	11	Book Depreciation	100.000%	72.546%	27.454%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.881%	29.119%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	169,241	119,960	49,281
99	410100	Deferred Federal Income Tax Exp	(17,226)	(10,206)	(7,020)
		<b>SUBTOTAL</b>	<b>152,015</b>	<b>109,754</b>	<b>42,261</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(135,136)	(95,786)	(39,350)
99	411100	Deferred Federal Income Tax Exp	(1,647,987)	(1,099,309)	(548,678)
		<b>SUBTOTAL</b>	<b>(1,783,123)</b>	<b>(1,195,095)</b>	<b>(588,028)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	84,994	59,496	25,498
		<b>SUBTOTAL</b>	<b>84,994</b>	<b>59,496</b>	<b>25,498</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(1,546,114)</b>	<b>(1,025,845)</b>	<b>(520,269)</b>
99	411193	Customer Tax Credit Amortization	(506,203)	(424,739)	(81,464)
		<b>SUBTOTAL</b>	<b>(506,203)</b>	<b>(424,739)</b>	<b>(81,464)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.881%	29.119%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-OTX-1A</b>
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Month Ended April 30, 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	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UNDERGROUND STORAGE TAX	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
DISTRIBUTION											
99	408110	State Excise Tax	965,811	0	965,811	965,811	0	965,811	0	0	0
99	408120	Municipal Occupation & License Tax	1,034,682	0	1,034,682	857,514	0	857,514	177,168	0	177,168
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	440,037	0	440,037	323,725	0	323,725	116,312	0	116,312
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	2,440,136	0	2,440,136	2,147,050	0	2,147,050	293,086	0	293,086
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	40,849	75,211	116,060	30,881	52,450	83,331	9,968	22,761	32,729
		TOTAL A&G TAX	40,849	75,211	116,060	30,881	52,450	83,331	9,968	22,761	32,729
		TOTAL TAXES OTHER THAN FIT	2,480,985	98,902	2,579,887	2,177,931	68,569	2,246,500	303,054	30,333	333,387

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended April 30, 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	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	739,956	60,471,735	61,211,691	739,956	42,171,174	42,911,130	0	18,300,561	18,300,561
TOTAL INTANGIBLE PLANT			2,534,067	61,739,634	64,273,701	1,762,550	43,055,369	44,817,919	771,517	18,684,265	19,455,782
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,278,541	3,278,541	0	2,230,719	2,230,719	0	1,047,822	1,047,822
1	352XXX	Wells	0	23,899,694	23,899,694	0	16,261,352	16,261,352	0	7,638,342	7,638,342
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	15,794,323	15,794,323	0	10,746,457	10,746,457	0	5,047,866	5,047,866
1	355000	Measuring & Regulating Equipment	0	2,402,923	2,402,923	0	1,634,949	1,634,949	0	767,974	767,974
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,416,796	3,416,796	0	2,324,788	2,324,788	0	1,092,008	1,092,008
TOTAL UNDERGROUND STORAGE PLANT			0	52,905,474	52,905,474	0	36,014,362	36,014,362	0	16,891,112	16,891,112
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	715,029	0	715,029	527,627	0	527,627	187,402	0	187,402
6	375000	Structures & Improvements	1,671,511	0	1,671,511	996,801	0	996,801	674,710	0	674,710
6	376000	Mains	508,936,636	2,518,937	511,455,573	349,693,784	1,673,330	351,367,114	159,242,852	845,607	160,088,459
6	378000	Measuring & Reg Station Equip-General	7,694,251	0	7,694,251	4,914,601	0	4,914,601	2,779,650	0	2,779,650
6	379000	Measuring & Reg Station Equip-City Gate	7,039,067	0	7,039,067	1,997,514	0	1,997,514	5,041,553	0	5,041,553
6	380000	Services	360,602,166	0	360,602,166	245,328,132	0	245,328,132	115,274,034	0	115,274,034
6	381XXX	Meters	131,890,971	0	131,890,971	95,138,066	0	95,138,066	36,752,905	0	36,752,905
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	4,292,475	0	4,292,475	3,234,250	0	3,234,250	1,058,225	0	1,058,225
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,022,930,701	2,518,937	1,025,449,638	701,894,700	1,673,330	703,568,030	321,036,001	845,607	321,881,608
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,609,636	5,966,139	3,261,721	1,819,882	5,081,603	94,782	789,754	884,536
4	390XXX	Structures & Improvements	29,502,247	28,659,798	58,162,045	27,723,192	19,986,483	47,709,675	1,779,055	8,673,315	10,452,370
4	391XXX	Office Furniture & Equipment	420,017	11,975,879	12,395,896	417,875	8,351,619	8,769,494	2,142	3,624,260	3,626,402
4	392XXX	Transportation Equipment	14,280,900	5,278,046	19,558,946	10,753,027	3,680,751	14,433,778	3,527,873	1,597,295	5,125,168
4	393000	Stores Equipment	453,312	1,091,649	1,544,961	402,038	761,283	1,163,321	51,274	330,366	381,640
4	394000	Tools, Shop & Garage Equipment	3,729,042	7,723,190	11,452,232	2,934,341	5,385,921	8,320,262	794,701	2,337,269	3,131,970
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	3,729,759	1,061,792	4,791,551	2,796,920	740,462	3,537,382	932,839	321,330	1,254,169
4	397XXX	Communications Equipment	4,013,347	24,778,018	28,791,365	3,706,314	17,279,446	20,985,760	307,033	7,498,572	7,805,605
4	398000	Miscellaneous Equipment	990	168,809	169,799	0	117,722	117,722	990	51,087	52,077
TOTAL GENERAL PLANT			59,596,448	83,848,952	143,445,400	52,105,759	58,473,743	110,579,502	7,490,689	25,375,209	32,865,898

RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended April 30, 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	1,085,061,216	201,012,997	1,286,074,213	755,763,009	139,216,804	894,979,813	329,298,207	61,796,193	391,094,400
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,208,106)	(20,208,106)	0	(13,749,595)	(13,749,595)	0	(6,458,511)	(6,458,511)
G-ADEP		Distribution Plant	(316,328,134)	(2,096,363)	(318,424,497)	(206,592,834)	(1,392,614)	(207,985,448)	(109,735,300)	(703,749)	(110,439,049)
G-ADEP		General Plant	(19,348,463)	(27,669,097)	(47,017,560)	(15,995,428)	(19,295,598)	(35,291,026)	(3,353,035)	(8,373,499)	(11,726,534)
		TOTAL ACCUMULATED DEPRECIATION	(335,676,597)	(49,973,566)	(385,650,163)	(222,588,262)	(34,437,807)	(257,026,069)	(113,088,335)	(15,535,759)	(128,624,094)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(526,874)	(1,131,855)	(1,658,729)	(347,715)	(789,322)	(1,137,037)	(179,159)	(342,533)	(521,692)
G-AAMT		Misc IT Intangible Plant - 3031XX	(560,266)	(35,131,075)	(35,691,341)	(560,266)	(24,499,357)	(25,059,623)	0	(10,631,718)	(10,631,718)
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	(1,087,140)	(36,262,930)	(37,350,070)	(907,981)	(25,288,679)	(26,196,660)	(179,159)	(10,974,251)	(11,153,410)
		TOTAL ACCUMULATED DEPR/AMORT	(336,763,737)	(86,236,496)	(423,000,233)	(223,496,243)	(59,726,486)	(283,222,729)	(113,267,494)	(26,510,010)	(139,777,504)
		NET GAS UTILITY PLANT before DFIT	748,297,479	114,776,501	863,073,980	532,266,766	79,490,318	611,757,084	216,030,713	35,286,183	251,316,896
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,520,275)	(101,520,275)	0	(71,958,586)	(71,958,586)	0	(29,561,689)	(29,561,689)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,522,535)	(12,522,535)	0	(8,734,897)	(8,734,897)	0	(3,787,638)	(3,787,638)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,380,700)	(1,380,700)	0	(962,859)	(962,859)	0	(417,841)	(417,841)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,344	6,344	0	4,424	4,424	0	1,920	1,920
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(257,234)	(257,234)	0	(182,330)	(182,330)	0	(74,904)	(74,904)
		TOTAL ACCUMULATED DFIT	0	(115,674,400)	(115,674,400)	0	(81,834,248)	(81,834,248)	0	(33,840,152)	(33,840,152)
		NET GAS UTILITY PLANT	748,297,479	(897,899)	747,399,580	532,266,766	(2,343,930)	529,922,836	216,030,713	1,446,031	217,476,744

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%	66.430%	33.570%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.881%	29.119%



RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended April 30, 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	748,297,479	(897,899)	747,399,580	532,266,766	(2,343,930)	529,922,836	216,030,713	1,446,031	217,476,744
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	1,335,472	2,099,055	3,434,527	812,401	1,463,818	2,276,219	523,071	635,237	1,158,308
4 182318 Accumulated Amortization - AFUDC	(220,834)	(975,127)	(1,195,961)	(129,618)	(680,056)	(809,674)	(91,216)	(295,071)	(386,287)
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	7,321,828	7,321,828	0	4,981,772	4,981,772	0	2,340,056	2,340,056
1 164115 Gas Inventory--Clay Basin	0	88,163	88,163	0	61,482	61,482	0	26,681	26,681
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,981,773	0	2,981,773	2,981,773	0	2,981,773	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,076,703	0	7,076,703	7,076,703	0	7,076,703	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,112,280)	0	(2,112,280)	(2,112,280)	0	(2,112,280)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(16,087,003)	0	(16,087,003)	(5,678,309)	0	(5,678,309)	(10,408,694)	0	(10,408,694)
99 190393 ADFIT-Customer Tax Credit	3,378,271	0	3,378,271	1,192,445	0	1,192,445	2,185,826	0	2,185,826
99 235199 Customer Deposits	(2,282)	0	(2,282)	(2,282)	0	(2,282)	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	2,131,046	0	2,131,046	2,131,046	0	2,131,046	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(447,520)	0	(447,520)	(447,520)	0	(447,520)	0	0	0
C-WKC Working Capital	25,774,686	0	25,774,686	17,653,076	0	17,653,076	8,121,610	0	8,121,610
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	23,808,032	14,264,983	38,073,015	23,477,435	9,726,432	33,203,867	330,597	4,538,551	4,869,148
NET RATE BASE	772,105,511	13,367,084	785,472,595	555,744,201	7,382,502	563,126,703	216,361,310	5,984,582	222,345,892

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended April 30, 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
<b>Electric Production</b>													
Steam (ED-AN)	277,396	277,396											
Steam (ED-ID)	389,432	389,432											
Steam (ED-WA)	1,005,129	1,005,129											
Hydro (ED-AN)	1,315,930	1,315,930											
Other (ED-AN)	843,524	843,524											
<b>Total Electric Production</b>	<b>3,831,411</b>	<b>3,831,411</b>											
<b>Electric Transmission</b>													
ED-AN	1,985,022	1,985,022											
ED-ID	16,790	16,790											
ED-WA	43,683	43,683											
<b>Total Electric Transmission</b>	<b>2,045,495</b>	<b>2,045,495</b>											
<b>Electric Distribution</b>													
ED-AN	7,089	7,089											
ED-ID	1,526,544	1,526,544											
ED-WA	3,467,704	3,467,704											
<b>Total Electric Distribution</b>	<b>5,001,337</b>	<b>5,001,337</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	64,827		64,827			64,827	64,827		44,108	44,108		20,719	
GD-OR	11,265			11,265									
<b>Total Gas Underground Storage</b>	<b>76,092</b>		<b>64,827</b>	<b>11,265</b>		<b>64,827</b>	<b>64,827</b>		<b>44,108</b>	<b>44,108</b>		<b>20,719</b>	
<b>Gas Distribution</b>													
6 GD-AN	4,408		4,408				4,408		2,928	2,928		1,480	
GD-ID	567,428		567,428		567,428	567,428					567,428	567,428	
GD-WA	1,459,675		1,459,675		1,459,675	1,459,675	1,459,675			1,459,675			
GD-OR	977,339			977,339									
<b>Total Gas Distribution</b>	<b>3,008,850</b>		<b>2,031,511</b>	<b>977,339</b>	<b>2,027,103</b>	<b>4,408</b>	<b>2,031,511</b>	<b>1,459,675</b>	<b>2,928</b>	<b>1,462,603</b>	<b>567,428</b>	<b>1,480</b>	
<b>General Plant</b>													
ED-AN	223,282	223,282											
ED-ID	53,064	53,064											
ED-WA	138,498	138,498											
7,4 CD-AA	1,652,460	1,181,046	325,535	145,879		325,535	325,535		227,018	227,018		98,517	
9,4 CD-AN	85,100	66,652	18,448			18,448	18,448		12,865	12,865		5,583	
9 CD-ID	35,928	28,140	7,788		7,788	7,788					7,788	7,788	
9 CD-WA	120,910	94,699	26,211		26,211	26,211		26,211		26,211			
8,4 GD-AA	26,407		18,174	8,233		18,174	18,174		12,674	12,674		5,500	
4 GD-AN	1,095		1,095			1,095	1,095		764	764		331	
GD-ID	4,791		4,791		4,791	4,791					4,791	4,791	
GD-WA	95,518		95,518		95,518	95,518		95,518		95,518			
GD-OR	16,111			16,111									
<b>Total General Plant</b>	<b>2,453,164</b>	<b>1,785,381</b>	<b>497,560</b>	<b>170,223</b>	<b>134,308</b>	<b>363,252</b>	<b>497,560</b>	<b>121,729</b>	<b>253,321</b>	<b>375,050</b>	<b>12,579</b>	<b>109,931</b>	
<b>Total Depreciation Expense</b>	<b>16,416,349</b>	<b>12,663,624</b>	<b>2,593,898</b>	<b>1,158,827</b>	<b>2,161,411</b>	<b>432,487</b>	<b>2,593,898</b>	<b>1,581,404</b>	<b>300,357</b>	<b>1,881,761</b>	<b>580,007</b>	<b>132,130</b>	

<b>Allocation Ratios:</b>												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7 Elec/Gas North/Oregon 4-Factor		71.472%	19.700%	8.828%	1	System Contract Demand		68.040%	31.960%			
8 Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio		69.737%	30.263%			
9 Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	6	Actual Therms Purchased		66.430%	33.570%			

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Month Ended April 30, 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
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	21,934	21,934											
<b>Total Production/Transmission</b>	<b>98,468</b>	<b>98,468</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	9,415	9,415											
Misc Intangible Plt (303000) ED-WA	489	489											
<b>Total Distribution</b>	<b>9,904</b>	<b>9,904</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	34,570	24,708	6,810	3,052		6,810	6,810		4,749	4,749		2,061	2,061
9,4 CD-AN	811	635	176			176	176		123	123		53	53
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									
<b>Total General Plant - 303000</b>	<b>39,237</b>	<b>25,343</b>	<b>10,291</b>	<b>3,603</b>	<b>3,305</b>	<b>6,986</b>	<b>10,291</b>	<b>2,072</b>	<b>4,872</b>	<b>6,944</b>	<b>1,233</b>	<b>2,114</b>	<b>3,347</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	4,351,066	3,109,794	857,160	384,112		857,160	857,160		597,758	597,758		259,402	259,402
9,4 CD-AN	4,354	3,410	944			944	944		658	658		286	286
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	55,365	43,363	12,002		12,002		12,002	12,002		12,002			0
ED-AN	703,809	703,809											
ED-ID	0	0											
ED-WA	117,318	117,318											
8,4 GD-AA	25,200		17,344	7,856		17,344	17,344		12,095	12,095		5,249	5,249
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	5,923			5,923									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>5,263,035</b>	<b>3,977,694</b>	<b>887,450</b>	<b>397,891</b>	<b>12,002</b>	<b>875,448</b>	<b>887,450</b>	<b>12,002</b>	<b>610,511</b>	<b>622,513</b>	<b>0</b>	<b>264,937</b>	<b>264,937</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,202	35,202											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>35,202</b>	<b>35,202</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>5,445,846</b>	<b>4,146,611</b>	<b>897,741</b>	<b>401,494</b>	<b>15,307</b>	<b>882,434</b>	<b>897,741</b>	<b>14,074</b>	<b>615,383</b>	<b>629,457</b>	<b>1,233</b>	<b>267,051</b>	<b>268,284</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Rati	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended April 30, 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(78,547,783)	(78,547,783)											
	Steam (ED-ID)	(101,325,148)	(101,325,148)											
	Steam (ED-WA)	(200,459,317)	(200,459,317)											
	Hydro (ED-AN)	(208,377,357)	(208,377,357)											
	Other (ED-AN)	(182,898,032)	(182,898,032)											
	<b>Total Electric Production</b>	<b>(771,607,637)</b>	<b>(771,607,637)</b>											
<b>Electric Transmission</b>														
	ED-AN	(262,177,228)	(262,177,228)											
	ED-ID	(10,926,135)	(10,926,135)											
	ED-WA	(17,387,983)	(17,387,983)											
	<b>Total Electric Transmission</b>	<b>(290,491,346)</b>	<b>(290,491,346)</b>											
<b>Electric Distribution</b>														
	ED-AN	(598,802)	(598,802)											
	ED-ID	(300,519,242)	(300,519,242)											
	ED-WA	(502,979,430)	(502,979,430)											
	<b>Total Electric Distribution</b>	<b>(804,097,474)</b>	<b>(804,097,474)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(20,208,106)	(20,208,106)			(20,208,106)	(20,208,106)		(13,749,595)	(13,749,595)		(6,458,511)	(6,458,511)	
	GD-OR	(1,813,027)		(1,813,027)										
	<b>Total Gas Underground Storage</b>	<b>(22,021,133)</b>	<b>(20,208,106)</b>	<b>(1,813,027)</b>		<b>(20,208,106)</b>	<b>(20,208,106)</b>		<b>(13,749,595)</b>	<b>(13,749,595)</b>		<b>(6,458,511)</b>	<b>(6,458,511)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(2,096,363)	(2,096,363)			(2,096,363)	(2,096,363)		(1,392,614)	(1,392,614)		(703,749)	(703,749)	
	GD-ID	(109,735,300)	(109,735,300)		(109,735,300)	(109,735,300)					(109,735,300)		(109,735,300)	
	GD-WA	(206,592,834)	(206,592,834)		(206,592,834)	(206,592,834)	(206,592,834)			(206,592,834)				
	GD-OR	(152,339,792)		(152,339,792)										
	<b>Total Gas Distribution</b>	<b>(470,764,289)</b>	<b>(318,424,497)</b>	<b>(152,339,792)</b>	<b>(316,328,134)</b>	<b>(2,096,363)</b>	<b>(318,424,497)</b>	<b>(206,592,834)</b>	<b>(1,392,614)</b>	<b>(207,985,448)</b>	<b>(109,735,300)</b>	<b>(703,749)</b>	<b>(110,439,049)</b>	
<b>General Plant</b>														
	ED-AN	(36,901,530)	(36,901,530)											
	ED-ID	(13,959,998)	(13,959,998)											
	ED-WA	(27,348,752)	(27,348,752)											
7,4	CD-AA	(99,795,221)	(71,325,641)	(19,659,658)	(8,809,922)	(19,659,658)	(19,659,658)		(13,710,056)	(13,710,056)		(5,949,602)	(5,949,602)	
9,4	CD-AN	(9,049,347)	(7,087,629)	(1,961,718)		(1,961,718)	(1,961,718)		(1,368,043)	(1,368,043)		(593,675)	(593,675)	
9	CD-ID	(4,139,253)	(3,241,946)	(897,307)		(897,307)	(897,307)				(897,307)		(897,307)	
9	CD-WA	(9,217,941)	(7,219,676)	(1,998,265)		(1,998,265)	(1,998,265)	(1,998,265)		(1,998,265)				
8,4	GD-AA	(2,833,003)	(1,949,786)	(883,217)		(1,949,786)	(1,949,786)		(1,359,722)	(1,359,722)		(590,064)	(590,064)	
4	GD-AN	(4,097,935)	(4,097,935)			(4,097,935)	(4,097,935)		(2,857,777)	(2,857,777)		(1,240,158)	(1,240,158)	
	GD-ID	(2,455,728)	(2,455,728)		(2,455,728)	(2,455,728)					(2,455,728)		(2,455,728)	
	GD-WA	(13,997,163)	(13,997,163)		(13,997,163)	(13,997,163)	(13,997,163)			(13,997,163)				
	GD-OR	(6,042,830)		(6,042,830)										
	<b>Total General Plant</b>	<b>(229,838,701)</b>	<b>(167,085,172)</b>	<b>(47,017,560)</b>	<b>(15,735,969)</b>	<b>(19,348,463)</b>	<b>(27,669,097)</b>	<b>(47,017,560)</b>	<b>(15,995,428)</b>	<b>(19,295,598)</b>	<b>(35,291,026)</b>	<b>(3,353,035)</b>	<b>(8,373,499)</b>	<b>(11,726,534)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,588,820,580)</b>	<b>(2,033,281,629)</b>	<b>(385,650,163)</b>	<b>(169,888,788)</b>	<b>(335,676,597)</b>	<b>(49,973,566)</b>	<b>(385,650,163)</b>	<b>(222,588,262)</b>	<b>(34,437,807)</b>	<b>(257,026,069)</b>	<b>(113,088,335)</b>	<b>(15,535,759)</b>	<b>(128,624,094)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand			68.040%	31.960%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio			69.737%	30.263%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased			66.430%	33.570%			

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	
For Month Ended April 30, 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,838,021)	(16,838,021)											
Misc Intangible Plt (303000)	ED-AN	(3,158,738)	(3,158,738)											
<b>Total Production/Transmission</b>		<b>(19,996,759)</b>	<b>(19,996,759)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(536,205)	(536,205)											
Misc Intangible Plt (303000)	ED-WA	(73,715)	(73,715)											
<b>Total Distribution</b>		<b>(609,920)</b>	<b>(609,920)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,571,615)	(3,982,145)	(1,097,608)	(491,862)		(1,097,608)	(1,097,608)		(765,439)	(765,439)		(332,169)	(332,169)
9,4	CD-AN	(157,980)	(123,733)	(34,247)			(34,247)	(34,247)		(23,883)	(23,883)		(10,364)	(10,364)
	GD-ID	(179,159)		(179,159)			(179,159)	(179,159)				(179,159)		(179,159)
	GD-WA	(347,715)		(347,715)			(347,715)	(347,715)	(347,715)		(347,715)			
	GD-OR	(137,535)			(137,535)									
<b>Total General Plant - 303000</b>		<b>(6,394,004)</b>	<b>(4,105,878)</b>	<b>(1,658,729)</b>	<b>(629,397)</b>	<b>(526,874)</b>	<b>(1,131,855)</b>	<b>(1,658,729)</b>	<b>(347,715)</b>	<b>(789,322)</b>	<b>(1,137,037)</b>	<b>(179,159)</b>	<b>(342,533)</b>	<b>(521,692)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(176,659,350)	(126,261,971)	(34,801,891)	(15,595,488)		(34,801,891)	(34,801,891)		(24,269,794)	(24,269,794)		(10,532,097)	(10,532,097)
9,4	CD-AN	(187,231)	(146,643)	(40,588)			(40,588)	(40,588)		(28,305)	(28,305)		(12,283)	(12,283)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(2,584,490)	(2,024,224)	(560,266)		(560,266)	(560,266)	(560,266)	(560,266)		(560,266)		0	0
	ED-AN	(18,193,856)	(18,193,856)											
	ED-ID	0	0											
	ED-WA	(3,736,634)	(3,736,634)											
8,4	GD-AA	(290,053)		(199,626)	(90,427)		(288,596)	(288,596)		(201,258)	(201,258)		(87,338)	(87,338)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(104,037)			(104,037)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(201,755,651)</b>	<b>(150,363,328)</b>	<b>(35,602,371)</b>	<b>(15,789,952)</b>	<b>(560,266)</b>	<b>(35,131,075)</b>	<b>(35,691,341)</b>	<b>(560,266)</b>	<b>(24,499,357)</b>	<b>(25,059,623)</b>	<b>0</b>	<b>(10,631,718)</b>	<b>(10,631,718)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,702,774)	(1,702,774)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(1,702,774)</b>	<b>(1,702,774)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(230,459,108)</b>	<b>(176,778,659)</b>	<b>(37,261,100)</b>	<b>(16,419,349)</b>	<b>(1,087,140)</b>	<b>(36,262,930)</b>	<b>(37,350,070)</b>	<b>(907,981)</b>	<b>(25,288,679)</b>	<b>(26,196,660)</b>	<b>(179,159)</b>	<b>(10,974,251)</b>	<b>(11,153,410)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand		68.040%	31.960%				
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio		69.737%	30.263%				
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%									



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended April 30, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
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	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	1,071,286
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,461,919</b>	<b>811,230</b>	<b>704,722</b>	<b>10,063,024</b>	<b>11,578,976</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,609,636</b>	<b>5,966,140</b>	<b>845,517</b>	<b>1,071,286</b>	<b>1,916,803</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	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	4,461,543	0	0	0	0	0	0	0	0	4,461,543	0	4,461,543
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,380,459	0	0	94,614,962	94,614,962	0	0	26,078,950	26,078,950	0	11,686,547	11,686,547
9	CD-WA / ID / AN	32,440,702	9,656,001	6,427,675	9,324,530	25,408,206	2,672,593	1,779,055	2,580,848	7,032,496	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,385,314</b>	<b>18,172,430</b>	<b>9,825,297</b>	<b>113,077,451</b>	<b>141,075,178</b>	<b>27,723,193</b>	<b>1,779,055</b>	<b>28,659,798</b>	<b>58,162,046</b>	<b>4,461,543</b>	<b>11,686,547</b>	<b>16,148,090</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,900,071	1,693,584	7,798	2,198,689	3,900,071	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	6,055	0	0	0	0	0	0	0	0	6,055	0	6,055
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	60,348,371	0	0	43,132,188	43,132,188	0	0	11,888,629	11,888,629	0	5,327,554	5,327,554
9	CD-WA / ID / AN	1,028,541	667,507	7,739	130,328	805,574	184,753	2,142	36,072	222,967	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>65,590,520</b>	<b>2,361,091</b>	<b>15,537</b>	<b>45,461,205</b>	<b>47,837,833</b>	<b>417,876</b>	<b>2,142</b>	<b>11,975,878</b>	<b>12,395,896</b>	<b>6,055</b>	<b>5,350,736</b>	<b>5,356,791</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	62,473,159	25,500,323	12,204,790	24,768,046	62,473,159	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,472,986	0	0	0	0	10,335,744	3,313,285	2,823,957	16,472,986	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	66,888	66,888	0	30,299	30,299
7	CD-AA	7,579,031	0	0	5,416,885	5,416,885	0	0	1,493,069	1,493,069	0	669,077	669,077
9	CD-WA / ID / AN	7,039,413	1,507,633	775,303	3,230,473	5,513,409	417,283	214,589	894,132	1,526,004	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,474,102</b>	<b>27,007,956</b>	<b>12,980,093</b>	<b>33,415,404</b>	<b>73,403,453</b>	<b>10,753,027</b>	<b>3,527,874</b>	<b>5,278,046</b>	<b>19,558,947</b>	<b>4,812,326</b>	<b>699,376</b>	<b>5,511,702</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended April 30, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,089,775	649,197	185,252	3,935,185	4,769,634	179,685	51,274	1,089,182	1,320,141	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,809,726</b>	<b>708,063</b>	<b>185,252</b>	<b>4,358,052</b>	<b>5,251,367</b>	<b>402,038</b>	<b>51,274</b>	<b>1,091,649</b>	<b>1,544,961</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,577,139	1,847,546	622,651	7,106,942	9,577,139	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,847,128	0	0	0	0	2,926,408	586,116	334,604	3,847,128	0	0	0
99	GD-OR / AS	1,374,553	0	0	0	0	0	0	0	0	1,374,553	0	1,374,553
8	GD-AA	5,852,785	0	0	0	0	0	0	4,028,121	4,028,121	0	1,824,664	1,824,664
7	CD-AA	15,941,593	0	0	11,393,775	11,393,775	0	0	3,140,494	3,140,494	0	1,407,324	1,407,324
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>38,606,711</b>	<b>1,876,208</b>	<b>1,376,262</b>	<b>19,295,468</b>	<b>22,547,938</b>	<b>2,934,341</b>	<b>794,701</b>	<b>7,723,190</b>	<b>11,452,232</b>	<b>1,374,553</b>	<b>3,231,988</b>	<b>4,606,541</b>
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,232,144	398,866	2,211	2,831,067	3,232,144	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	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,943,253</b>	<b>398,866</b>	<b>2,211</b>	<b>3,727,864</b>	<b>4,128,941</b>	<b>110,331</b>	<b>0</b>	<b>502,134</b>	<b>612,465</b>	<b>18,586</b>	<b>183,261</b>	<b>201,847</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended April 30, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	24,788,168	12,246,524	7,583,364	4,958,280	24,788,168	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,391,137	0	0	0	0	2,726,666	843,882	820,589	4,391,137	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	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>31,118,459</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,831,304</b>	<b>26,236,420</b>	<b>2,796,921</b>	<b>932,839</b>	<b>1,061,791</b>	<b>4,791,551</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>
	<b>397XXX Communication Equipment</b>												
99	ED-WA / ID / AN	41,338,729	12,200,968	6,554,126	22,583,635	41,338,729	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,059,242	0	0	0	0	765,394	287,726	6,122	1,059,242	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	121,356,955	0	0	86,736,243	86,736,243	0	0	23,907,320	23,907,320	0	10,713,392	10,713,392
9	CD-WA / ID / AN	16,871,277	10,625,462	69,756	2,518,704	13,213,922	2,940,920	19,307	697,128	3,657,355	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>181,588,733</b>	<b>22,826,430</b>	<b>6,623,882</b>	<b>111,838,582</b>	<b>141,288,894</b>	<b>3,706,314</b>	<b>307,033</b>	<b>24,778,017</b>	<b>28,791,364</b>	<b>719,232</b>	<b>10,789,243</b>	<b>11,508,475</b>
	<b>398000 Miscellaneous Equipment</b>												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	844,192	0	0	603,361	603,361	0	0	166,306	166,306	0	74,525	74,525
9	CD-WA / ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,126,141</b>	<b>0</b>	<b>10,423</b>	<b>862,025</b>	<b>872,448</b>	<b>0</b>	<b>990</b>	<b>168,809</b>	<b>169,799</b>	<b>9,092</b>	<b>74,802</b>	<b>83,894</b>
	<b>TOTAL GENERAL PLANT</b>	<b>663,221,665</b>	<b>86,662,627</b>	<b>39,628,442</b>	<b>348,047,166</b>	<b>474,338,235</b>	<b>52,105,763</b>	<b>7,490,690</b>	<b>83,848,948</b>	<b>143,445,401</b>	<b>12,303,030</b>	<b>33,134,999</b>	<b>45,438,029</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended April 30, 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	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,430,441</b>	<b>16,750,157</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,267,899</b>	<b>3,062,010</b>	<b>425,951</b>	<b>549,322</b>	<b>975,273</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,832,452	5,227,806	0	24,604,646	29,832,452	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	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	111,919,103	0	0	79,990,822	79,990,822	0	0	22,048,063	22,048,063	0	9,880,218	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		<b>TOTAL ACCOUNT</b>	<b>143,624,582</b>	<b>5,925,324</b>	<b>0</b>	<b>104,800,085</b>	<b>110,725,409</b>	<b>193,060</b>	<b>0</b>	<b>22,356,997</b>	<b>22,550,057</b>	<b>354,611</b>	<b>9,994,505</b>	<b>10,349,116</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,694,193	0	0	6,694,193	6,694,193	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	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	39,341,304	0	0	28,118,017	28,118,017	0	0	7,750,237	7,750,237	0	3,473,050	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>47,175,490</b>	<b>0</b>	<b>0</b>	<b>34,812,210</b>	<b>34,812,210</b>	<b>0</b>	<b>0</b>	<b>8,534,826</b>	<b>8,534,826</b>	<b>0</b>	<b>3,828,454</b>	<b>3,828,454</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
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	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>70,157,241</b>	<b>70,157,241</b>	<b>0</b>	<b>0</b>	<b>19,337,610</b>	<b>19,337,610</b>	<b>0</b>	<b>8,665,605</b>	<b>8,665,605</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended April 30, 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	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,864,743</b>	<b>20,864,743</b>	<b>0</b>	<b>0</b>	<b>5,751,000</b>	<b>5,751,000</b>	<b>0</b>	<b>2,577,148</b>	<b>2,577,148</b>
	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	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,385,587</b>	<b>3,755,446</b>	<b>0</b>	<b>59,497</b>	<b>3,814,943</b>	<b>546,896</b>	<b>0</b>	<b>16,399</b>	<b>563,295</b>	<b>0</b>	<b>7,349</b>	<b>7,349</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	402,553	0	0	402,553	402,553	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	22,715,252	0	0	16,235,045	16,235,045	0	0	4,474,905	4,474,905	0	2,005,302	2,005,302
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>23,117,805</b>	<b>0</b>	<b>0</b>	<b>16,637,598</b>	<b>16,637,598</b>	<b>0</b>	<b>0</b>	<b>4,474,905</b>	<b>4,474,905</b>	<b>0</b>	<b>2,005,302</b>	<b>2,005,302</b>
		<b>TOTAL</b>	<b>374,257,580</b>	<b>10,000,486</b>	<b>0</b>	<b>271,575,144</b>	<b>281,575,630</b>	<b>1,762,550</b>	<b>771,517</b>	<b>61,739,636</b>	<b>64,273,703</b>	<b>780,562</b>	<b>27,627,685</b>	<b>28,408,247</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended April 30, 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	(62,653,572)	(44,779,761)	(12,342,754)	(5,531,057)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
7	282919 CD-AA	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750 CD-AA	32,205	23,018	6,344	2,843
Total		<u>(70,459,325)</u>	<u>(50,415,497)</u>	<u>(13,896,892)</u>	<u>(6,146,936)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-WKC-1A</b>
<b>COMMON WORKING CAPITAL</b>	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,213,991	7,213,991	0	0	0	0	7,213,991
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	103	103	0	0	0	0	103
7/4	154550 Supply Chain Average Cost Variance	0	0	(699)	(699)	0	0	0	0	(699)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	119,110,034	50,118,397	0	169,228,431	101,456,958	41,996,787	17,653,076	8,121,610	0
TOTAL		119,110,034	50,118,397	7,213,395	176,441,826	101,456,958	41,996,787	17,653,076	8,121,610	7,213,395

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.472%	19.700%	8.828%	31.297%	30.263%	100.000%
99	Not Allocated						