

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	10,127,276	7,468,227	2,659,049
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>10,127,276</u>	<u>7,468,227</u>	<u>2,659,049</u>
G-APL	Gas Net Adjusted Rate Base	<u>796,868,219</u>	<u>570,550,975</u>	<u>226,317,244</u>
	<b>RATE OF RETURN</b>	<u>1.271%</u>	<u>1.309%</u>	<u>1.175%</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 February 29, 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	2-01-2024 thru 02-29-2024	273,560 <b>100.000%</b>	178,263 <b>65.164%</b>	95,297 <b>34.836%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2024 thru 02-29-2024	1,357,386 <b>100.000%</b>	961,308 <b>70.821%</b>	396,078 <b>29.179%</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	2-01-2024 thru 02-29-2024	40,334,962 <b>100.000%</b>	27,335,004 <b>67.770%</b>	12,999,958 <b>32.230%</b>

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**GAS ALLOCATION PERCENTAGES**  
For Month Ended February 29, 2024  
Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894	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>100.001%</b>	<b>84.945%</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>99.999%</b>	<b>52.214%</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>100.001%</b>	<b>74.529%</b>	<b>16.914%</b>	<b>8.558%</b>
	<b>Total Percentages</b>	<b>400.001%</b>	<b>285.888%</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>

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RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended February 29, 2024  
 Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input		Total	Electric	Gas North	Oregon Gas
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>

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**GAS ALLOCATION PERCENTAGES**  
For Month Ended February 29, 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	2-01-2024 thru 02-29-2024	2,592,069	1,880,071	711,998	
			<b>100.000%</b>	<b>72.532%</b>	<b>27.468%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2024 thru 02-29-2024	859,331,211	609,488,525	249,842,686	
			<b>100.000%</b>	<b>70.926%</b>	<b>29.074%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2024 thru 02-29-2024	95,358,986	74,479,626	20,879,360	
			<b>100.000%</b>	<b>78.104%</b>	<b>21.896%</b>	
14	Net Allocated Schedule M's - AMA Percent	2-01-2024 thru 02-29-2024	-3,235,294	-2,311,649	-923,645	
			<b>100.000%</b>	<b>71.451%</b>	<b>28.549%</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 February 29, 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	37,683,062	0	37,683,062	27,080,755	0	27,080,755	10,602,307	0	10,602,307
99	4812XX	Commercial - Firm & Interruptible	20,084,199	0	20,084,199	14,848,150	0	14,848,150	5,236,049	0	5,236,049
99	4813XX	Industrial-Firm	496,586	0	496,586	298,766	0	298,766	197,820	0	197,820
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	87,888	0	87,888	80,801	0	80,801	7,087	0	7,087
99	499XXX	Unbilled Revenue	(8,873,870)	0	(8,873,870)	(6,391,295)	0	(6,391,295)	(2,482,575)	0	(2,482,575)
		TOTAL SALES TO ULTIMATE CUSTOMERS	49,477,865	0	49,477,865	35,917,177	0	35,917,177	13,560,688	0	13,560,688
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	2,937,965	0	2,937,965	1,991,059	0	1,991,059	946,906	0	946,906
4	488000	Miscellaneous Service Revenues	1,179	0	1,179	435	0	435	744	0	744
99	4893XX	Transportation Revenues	598,511	0	598,511	542,539	0	542,539	55,972	0	55,972
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	2,169,321	51,982	2,221,303	1,363,481	36,251	1,399,732	805,840	15,731	821,571
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	5,706,976	51,982	5,758,958	3,897,514	36,251	3,933,765	1,809,462	15,731	1,825,193
		TOTAL GAS REVENUES	55,184,841	51,982	55,236,823	39,814,691	36,251	39,850,942	15,370,150	15,731	15,385,881
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	25,697,343	0	25,697,343	17,692,443	0	17,692,443	8,004,900	0	8,004,900
99	808XXX	Net Natural Gas Storage Transactions	2,344,654	0	2,344,654	1,588,972	0	1,588,972	755,682	0	755,682
99	811000	Gas Used for Products Extraction	(41,663)	0	(41,663)	(28,235)	0	(28,235)	(13,428)	0	(13,428)
10	813000	Other Gas Expenses	6,192	90,890	97,082	6,192	61,016	67,208	0	29,874	29,874
99	813010	Gas Technology Institute (GTI) Expenses	16,124	0	16,124	11,246	0	11,246	4,878	0	4,878
99	813100	CCA Emission Expense	4,781,012	0	4,781,012	4,781,012	0	4,781,012	0	0	0
99	407417	Regulatory Credits-CCA	(4,781,012)	0	(4,781,012)	(4,781,012)	0	(4,781,012)	0	0	0
		TOTAL PRODUCTION EXPENSES	28,022,650	90,890	28,113,540	19,270,618	61,016	19,331,634	8,752,032	29,874	8,781,906
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	64,636	64,636	0	43,978	43,978	0	20,658	20,658
1	837000	Other Equipment	0	111,511	111,511	0	75,872	75,872	0	35,639	35,639
		TOTAL UNDERGROUND STORAGE OPER EXP	0	176,147	176,147	0	119,850	119,850	0	56,297	56,297
G-DEPX		Depreciation Expense-Underground Storage	0	64,384	64,384	0	43,807	43,807	0	20,577	20,577
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)	0	87,813	87,813	0	59,748	59,748	0	28,065	28,065
		TOTAL UNDERGROUND STORAGE EXPENSES	0	263,960	263,960	0	179,598	179,598	0	84,362	84,362

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For Month Ended February 29, 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	38,654	140,446	179,100	33,680	99,465	133,145	4,974	40,981	45,955
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	365,128	83,285	448,413	255,078	58,983	314,061	110,050	24,302	134,352
3	875000	Measuring & Reg Sta Exp-General	20,636	0	20,636	16,082	0	16,082	4,554	0	4,554
3	876000	Measuring & Reg Sta Exp-Industrial	357	0	357	357	0	357	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	7,479	0	7,479	5,928	0	5,928	1,551	0	1,551
3	878000	Meter & House Regulator Expenses	9,707	0	9,707	2,887	0	2,887	6,820	0	6,820
3	879000	Customer Installation Expenses	296,317	(396,059)	(99,742)	192,239	(280,493)	(88,254)	104,078	(115,566)	(11,488)
3	880000	Other Expenses	252,348	181,015	433,363	219,333	128,197	347,530	33,015	52,818	85,833
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	89,197	0	89,197	26,157	0	26,157	63,040	0	63,040
3	887000	Mains	87,054	0	87,054	69,936	0	69,936	17,118	0	17,118
3	889000	Measuring & Reg Sta Exp-General	(252)	1,319	1,067	(183)	934	751	(69)	385	316
3	890000	Measuring & Reg Sta Exp-Industrial	1,189	462	1,651	1,059	327	1,386	130	135	265
3	891000	Measuring & Reg Sta Exp-City Gate	7,204	599	7,803	(621)	424	(197)	7,825	175	8,000
3	892000	Services	51,996	0	51,996	46,818	0	46,818	5,178	0	5,178
3	893000	Meters & House Regulators	129,679	37,646	167,325	91,865	26,661	118,526	37,814	10,985	48,799
3	894000	Other Equipment	693	15,771	16,464	693	11,169	11,862	0	4,602	4,602
		TOTAL DISTRIBUTION OPERATING EXP	1,357,386	64,484	1,421,870	961,308	45,667	1,006,975	396,078	18,817	414,895
G-DEPX		Depreciation Expense-Distribution	2,012,449	4,408	2,016,857	1,449,080	2,987	1,452,067	563,369	1,421	564,790
G-OTX		Taxes Other Than FIT	3,846,735	0	3,846,735	3,432,690	0	3,432,690	414,045	0	414,045
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	5,859,184	4,408	5,863,592	4,881,770	2,987	4,884,757	977,414	1,421	978,835
		TOTAL DISTRIBUTION EXPENSES	7,216,570	68,892	7,285,462	5,843,078	48,654	5,891,732	1,373,492	20,238	1,393,730

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	9,126	9,126	0	5,947	5,947	0	3,179	3,179
2	902000	Meter Reading Expenses	21,017	4,496	25,513	14,278	2,930	17,208	6,739	1,566	8,305
2	903XXX	Customer Records & Collection Expenses	63,714	428,100	491,814	43,269	278,967	322,236	20,445	149,133	169,578
2	904000	Uncollectible Accounts	99,947	0	99,947	22,370	0	22,370	77,577	0	77,577
2	905000	Misc Customer Accounts	0	48,898	48,898	0	31,864	31,864	0	17,034	17,034
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>184,678</b>	<b>490,620</b>	<b>675,298</b>	<b>79,917</b>	<b>319,708</b>	<b>399,625</b>	<b>104,761</b>	<b>170,912</b>	<b>275,673</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	2,807,991	7,093	2,815,084	2,281,258	4,622	2,285,880	526,733	2,471	529,204
2	909000	Advertising	60	15,611	15,671	171	10,173	10,344	(111)	5,438	5,327
2	910000	Misc Customer Service & Info Exp	0	796	796	0	519	519	0	277	277
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>2,808,051</b>	<b>23,500</b>	<b>2,831,551</b>	<b>2,281,429</b>	<b>15,314</b>	<b>2,296,743</b>	<b>526,622</b>	<b>8,186</b>	<b>534,808</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	(7)	(7)	0	(5)	(5)	0	(2)	(2)
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>(7)</b>	<b>(7)</b>	<b>0</b>	<b>(5)</b>	<b>(5)</b>	<b>0</b>	<b>(2)</b>	<b>(2)</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	52,579	733,767	786,346	26,114	511,707	537,821	26,465	222,060	248,525
4	921000	Office Supplies & Expenses	0	88,508	88,508	0	61,723	61,723	0	26,785	26,785
4	922000	Admin. Expenses Transferred - Credit	0	(1,282)	(1,282)	0	(894)	(894)	0	(388)	(388)
4	923000	Outside Services Employed	28,310	286,304	314,614	21,912	199,660	221,572	6,398	86,644	93,042
4	924000	Property Insurance Premium	0	60,969	60,969	0	42,518	42,518	0	18,451	18,451
4	925XXX	Injuries and Damages	2,479	230,529	233,008	1,708	160,764	162,472	771	69,765	70,536
4	926XXX	Employee Pensions and Benefits	206,312	569,777	776,089	153,509	397,345	550,854	52,803	172,432	225,235
4	928000	Regulatory Commission Expenses	102,847	25,595	128,442	84,457	17,849	102,306	18,390	7,746	26,136
4	930000	Miscellaneous General Expenses	1,527	87,274	88,801	339	60,862	61,201	1,188	26,412	27,600
4	931000	Rents	0	11,149	11,149	0	7,775	7,775	0	3,374	3,374
4	935000	Maintenance of General Plant	85,967	257,387	343,354	73,874	179,494	253,368	12,093	77,893	89,986
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>480,021</b>	<b>2,349,977</b>	<b>2,829,998</b>	<b>361,913</b>	<b>1,638,803</b>	<b>2,000,716</b>	<b>118,108</b>	<b>711,174</b>	<b>829,282</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended February 29, 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	134,309	376,519	510,828	121,624	262,573	384,197	12,685	113,946	126,631
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	11,587	867,325	878,912	11,587	604,846	616,433	0	262,479	262,479
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensio	129,199	0	129,199	129,199	0	129,199	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amortiz	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	2,843	18,846	21,689	1,912	13,367	15,279	931	5,479	6,410
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347	COVID-19 Deferred Costs	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357	AMORT OF INTERVENOR FUND DEFER	4,740	0	4,740	4,740	0	4,740	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(1,499)	0	(1,499)	(1,499)	0	(1,499)	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,370	0	3,370	2,898	0	2,898	472	0	472
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	300,389	0	300,389	294,154	0	294,154	6,235	0	6,235
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(58,753)	0	(58,753)	(58,753)	0	(58,753)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(12,374)	0	(12,374)	(8,773)	0	(8,773)	(3,601)	0	(3,601)
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	(35,530)	0	(35,530)	(22,142)	0	(22,142)	(13,388)	0	(13,388)
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	73,868	118,624	192,492	52,969	82,725	135,694	20,899	35,899	56,798
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	737,498	1,388,300	2,125,798	665,813	968,383	1,634,196	71,685	419,917	491,602
	TOTAL ADMIN & GENERAL EXPENSES	1,217,519	3,738,277	4,955,796	1,027,726	2,607,186	3,634,912	189,793	1,131,091	1,320,884
	TOTAL EXPENSES BEFORE FIT	39,449,468	4,676,132	44,125,600	28,502,768	3,231,471	31,734,239	10,946,700	1,444,661	12,391,361
	NET OPERATING INCOME (LOSS) BEFORE FIT			11,111,223			8,116,703			2,994,520
G-FIT	FEDERAL INCOME TAX			3,944,332			2,823,689			1,120,643
G-FIT	DEFERRED FEDERAL INCOME TAX			(2,960,385)			(2,175,213)			(785,172)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			10,127,276			7,468,227			2,659,049

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.164%	34.836%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.821%	29.179%
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 February 29, 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	51,982	56,937	4,955	36,251	41,206	0	15,731	15,731
4	495028	Deferred Exchange Reservation	468,750	0	468,750	317,672	0	317,672	151,078	0	151,078
4	495100	Entitlement Penalties	33,801	0	33,801	33,801	0	33,801	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	2,259,394	0	2,259,394	1,655,467	0	1,655,467	603,927	0	603,927
4	495329	Amortization Res Decoupling Deferral	14,654	0	14,654	(95,008)	0	(95,008)	109,662	0	109,662
4	495338	Non-Res Decoupling Deferred Rev	(308,186)	0	(308,186)	(229,424)	0	(229,424)	(78,762)	0	(78,762)
4	495339	Amortization Non-Res Decoupling	(304,047)	0	(304,047)	(323,981)	0	(323,981)	19,934	0	19,934
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>2,169,321</b>	<b>51,982</b>	<b>2,221,303</b>	<b>1,363,482</b>	<b>36,251</b>	<b>1,399,733</b>	<b>805,839</b>	<b>15,731</b>	<b>821,570</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 February 29, 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	6,875,453	0	6,875,453	4,661,376	0	4,661,376	2,214,077	0	2,214,077
1	804001	Pipeline Demand Costs	2,358,341	0	2,358,341	1,604,615	0	1,604,615	753,726	0	753,726
1	804002	Transport Variable Charges	34,797	0	34,797	23,676	0	23,676	11,121	0	11,121
6	804010	Gas Costs - Fixed Hedge	(1,284)	0	(1,284)	(870)	0	(870)	(414)	0	(414)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	40,975	0	40,975	27,769	0	27,769	13,206	0	13,206
6	804018	Merchandise Processing Fee	11,707	0	11,707	7,934	0	7,934	3,773	0	3,773
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	4,848,560	0	4,848,560	3,285,869	0	3,285,869	1,562,691	0	1,562,691
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	98,002	0	98,002	66,416	0	66,416	31,586	0	31,586
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	10,214,815	0	10,214,815	7,143,374	0	7,143,374	3,071,441	0	3,071,441
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,215,977	0	1,215,977	872,284	0	872,284	343,693	0	343,693
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>25,697,343</b>	<b>0</b>	<b>25,697,343</b>	<b>17,692,443</b>	<b>0</b>	<b>17,692,443</b>	<b>8,004,900</b>	<b>0</b>	<b>8,004,900</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	67.770%	32.230%
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 February 29, 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	7,664	7,093	14,757	4,012	4,622	8,634	3,652	2,471	6,123
99	908600 Public Purpose Tariff Rider Expense Offset	3,415,203	0	3,415,203	2,774,211	0	2,774,211	640,992	0	640,992
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(614,876)	0	(614,876)	(496,965)	0	(496,965)	(117,911)	0	(117,911)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	2,807,991	7,093	2,815,084	2,281,258	4,622	2,285,880	526,733	2,471	529,204

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.164%	34.836%
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 February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.85%	55.85%
2	Cost of Debt		5.152%	5.158%
	Total Cost of Debt		2.877%	2.881%
	Total Weighted Cost		2.877%	2.881%
G-APL	Net Rate Base	796,868,219	570,550,975	226,317,244
	Interest Deduction for FIT Calculation	22,934,952	16,414,752	6,520,200
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 February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	55,236,823	39,850,942	15,385,881
G-OPS	Operating & Maintenance Expense	36,048,397	25,155,538	10,892,859
G-OPS	Book Deprec/Amort and Reg Amortizations	4,014,547	2,994,376	1,020,171
G-OTX	Taxes Other than FIT	4,062,656	3,584,325	478,331
	Net Operating Income Before FIT	11,111,223	8,116,703	2,994,520
G-INT	Less: Interest Expense	1,911,246	1,367,896	543,350
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	9,582,947	6,697,329	2,885,618
	Taxable Net Operating Income	18,782,530	13,446,136	5,336,394
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,944,332	2,823,689	1,120,643
G-DTE	Deferred FIT	(2,134,463)	(1,487,297)	(647,166)
G-DTE	Customer Tax Credit Amortization	(825,922)	(687,916)	(138,006)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	983,947	648,476	335,471
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 February 29, 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	2,161,650	1,319,623	3,481,273	1,584,363	919,086	2,503,449	577,287	400,537	977,824
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,204	92,204	0	37,796	37,796
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(4,857)	(4,857)	0	(3,445)	(3,445)	0	(1,412)	(1,412)
99	997010	Deferred Gas Credit and Refunds	11,430,791	(468,750)	10,962,041	8,015,657	(332,466)	7,683,191	3,415,134	(136,284)	3,278,850
12	997016	Redemption Expense Amortization	0	1,789	1,789	0	1,269	1,269	0	520	520
99	997018	DSM Tariff Rider	903,244	0	903,244	426,212	0	426,212	477,032	0	477,032
12	997020	FAS87 Current Pension Accrual	0	(58,746)	(58,746)	0	(41,666)	(41,666)	0	(17,080)	(17,080)
12	997027	Customer Uncollectibles	91,033	(40,709)	50,324	14,015	(28,873)	(14,858)	77,018	(11,836)	65,182
99	997031	Decoupling Mechanism	(1,661,816)	0	(1,661,816)	(1,007,054)	0	(1,007,054)	(654,762)	0	(654,762)
12	997032	Interest Rate Swaps	0	100,202	100,202	0	71,069	71,069	0	29,133	29,133
12	997035	Leases	0	(2,270)	(2,270)	0	(1,583)	(1,583)	0	(687)	(687)
12	997048	AFUDC	0	(35,895)	(35,895)	0	(25,459)	(25,459)	0	(10,436)	(10,436)
12	997049	Tax Depreciation	0	(3,406,510)	(3,406,510)	0	(2,416,101)	(2,416,101)	0	(990,409)	(990,409)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(615,403)	0	(615,403)	(497,492)	0	(497,492)	(117,911)	0	(117,911)
12	997080	Book Transportation Depreciation	0	404,742	404,742	0	287,067	287,067	0	117,675	117,675
12	997081	Deferred Compensation	0	10,430	10,430	0	7,398	7,398	0	3,032	3,032
4	997082	Meal Disallowances	0	11,933	11,933	0	8,322	8,322	0	3,611	3,611
12	997083	Paid Time Off	0	103,232	103,232	0	73,218	73,218	0	30,014	30,014
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	(401,914)	(401,914)	0	(164,753)	(164,753)
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	(3,110)	10,085	0	(2,206)	(2,206)	13,195	(904)	12,291
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	71,792	71,792	0	50,919	50,919	0	20,873	20,873
12	997120	Transportation Tax Disallowance	0	2,546	2,546	0	1,806	1,806	0	740	740
12	997122	Regulatory Fees	(58,753)	0	(58,753)	(58,753)	0	(58,753)	0	0	0
12	997125	COVID-19	(13,546)	0	(13,546)	(8,773)	0	(8,773)	(4,773)	0	(4,773)
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	(305,393)	(305,393)	0	(125,187)	(125,187)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(319,167)	(319,167)	0	(130,833)	(130,833)
12	997138	Intervenor Funding	5,589	0	5,589	5,589	0	5,589	0	0	0
12	997139	Pension Settlement	0	10,844	10,844	0	7,691	7,691	0	3,153	3,153
99	997140	Insurance Balancing	(37,352)	0	(37,352)	(23,964)	0	(23,964)	(13,388)	0	(13,388)
99	997141	CCA	0	0	0	0	0	0	0	0	0
99	997143	Depreciation Rate Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99	997144	Williams Pipeline Outage	300,389	0	300,389	294,154	0	294,154	6,235	0	6,235
12	997145	Sec 174 Research Costs	0	65,667	65,667	0	46,575	46,575	0	19,092	19,092
99	997147	Energy Efficiency Program	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>12,818,241</b>	<b>(3,235,294)</b>	<b>9,582,947</b>	<b>9,008,978</b>	<b>(2,311,649)</b>	<b>6,697,329</b>	<b>3,809,263</b>	<b>(923,645)</b>	<b>2,885,618</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.164%	34.836%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	67.770%	32.230%
G-ALL	11	Book Depreciation	100.000%	72.532%	27.468%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.926%	29.074%
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>	

AVISTA UTILITIES

For Month Ended February 29, 2024

Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	200,166	141,970	58,196
99	410100	Deferred Federal Income Tax Exp	(79,031)	(71,543)	(7,488)
		<b>SUBTOTAL</b>	<b>121,135</b>	<b>70,427</b>	<b>50,708</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(179,356)	(127,210)	(52,146)
99	411100	Deferred Federal Income Tax Exp	(2,161,236)	(1,490,010)	(671,226)
		<b>SUBTOTAL</b>	<b>(2,340,592)</b>	<b>(1,617,220)</b>	<b>(723,372)</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>(2,134,463)</b>	<b>(1,487,297)</b>	<b>(647,166)</b>
99	411193	Customer Tax Credit Amortization	(825,922)	(687,916)	(138,006)
		<b>SUBTOTAL</b>	<b>(825,922)</b>	<b>(687,916)</b>	<b>(138,006)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.926%	29.074%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: G-OTX-1A
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Month Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE											
1	408190	R&P Property Tax - Storage	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
		TOTAL UNDERGROUND STORAGE TAX	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
DISTRIBUTION											
99	408110	State Excise Tax	1,633,646	0	1,633,646	1,633,646	0	1,633,646	0	0	0
99	408120	Municipal Occupation & License Tax	1,778,087	0	1,778,087	1,479,907	0	1,479,907	298,180	0	298,180
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	435,396	0	435,396	319,137	0	319,137	116,259	0	116,259
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	3,846,735	0	3,846,735	3,432,690	0	3,432,690	414,045	0	414,045
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	73,868	118,624	192,492	52,969	82,725	135,694	20,899	35,899	56,798
		TOTAL A&G TAX	73,868	118,624	192,492	52,969	82,725	135,694	20,899	35,899	56,798
		TOTAL TAXES OTHER THAN FIT	3,920,603	142,053	4,062,656	3,485,659	98,666	3,584,325	434,944	43,387	478,331

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 February 29, 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)	1,005,921	60,690,919	61,696,840	1,005,921	42,324,026	43,329,947	0	18,366,893	18,366,893
TOTAL INTANGIBLE PLANT			2,800,032	61,958,818	64,758,850	2,028,515	43,208,221	45,236,736	771,517	18,750,597	19,522,114
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	3,210,523	3,210,523	0	2,184,440	2,184,440	0	1,026,083	1,026,083
1	352XXX	Wells	0	23,831,674	23,831,674	0	16,215,071	16,215,071	0	7,616,603	7,616,603
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	15,726,302	15,726,302	0	10,700,176	10,700,176	0	5,026,126	5,026,126
1	355000	Measuring & Regulating Equipment	0	2,334,903	2,334,903	0	1,588,668	1,588,668	0	746,235	746,235
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,348,776	3,348,776	0	2,278,507	2,278,507	0	1,070,269	1,070,269
TOTAL UNDERGROUND STORAGE PLANT			0	52,348,113	52,348,113	0	35,631,447	35,631,447	0	16,716,666	16,716,666
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	711,295	0	711,295	524,919	0	524,919	186,376	0	186,376
6	375000	Structures & Improvements	1,675,771	0	1,675,771	996,801	0	996,801	678,970	0	678,970
6	376000	Mains	506,647,523	2,518,938	509,166,461	347,953,493	1,707,084	349,660,577	158,694,030	811,854	159,505,884
6	378000	Measuring & Reg Station Equip-General	7,702,620	0	7,702,620	4,921,550	0	4,921,550	2,781,070	0	2,781,070
6	379000	Measuring & Reg Station Equip-City Gate	7,035,810	0	7,035,810	1,998,793	0	1,998,793	5,037,017	0	5,037,017
6	380000	Services	357,423,235	0	357,423,235	243,931,654	0	243,931,654	113,491,581	0	113,491,581
6	381XXX	Meters	130,669,854	0	130,669,854	93,954,642	0	93,954,642	36,715,212	0	36,715,212
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	4,299,207	0	4,299,207	3,241,712	0	3,241,712	1,057,495	0	1,057,495
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,016,253,910	2,518,938	1,018,772,848	697,587,489	1,707,084	699,294,573	318,666,421	811,854	319,478,275
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	29,516,206	28,650,675	58,166,881	27,737,151	19,980,121	47,717,272	1,779,055	8,670,554	10,449,609
4	391XXX	Office Furniture & Equipment	447,506	13,165,140	13,612,646	445,364	9,180,974	9,626,338	2,142	3,984,166	3,986,308
4	392XXX	Transportation Equipment	14,056,996	5,253,692	19,310,688	10,477,885	3,663,767	14,141,652	3,579,111	1,589,925	5,169,036
4	393000	Stores Equipment	451,842	1,085,160	1,537,002	401,249	756,758	1,158,007	50,593	328,402	378,995
4	394000	Tools, Shop & Garage Equipment	3,692,336	7,711,711	11,404,047	2,903,421	5,377,916	8,281,337	788,915	2,333,795	3,122,710
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	3,545,339	1,061,792	4,607,131	2,650,416	740,462	3,390,878	894,923	321,330	1,216,253
4	397XXX	Communications Equipment	4,047,620	23,725,390	27,773,010	3,684,033	16,545,375	20,229,408	363,587	7,180,015	7,543,602
4	398000	Miscellaneous Equipment	990	166,778	167,768	0	116,306	116,306	990	50,472	51,462
TOTAL GENERAL PLANT			59,225,669	83,932,109	143,157,778	51,671,571	58,531,735	110,203,306	7,554,098	25,400,374	32,954,472

RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended February 29, 2024  
 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	1,078,279,611	200,757,978	1,279,037,589	751,287,575	139,078,487	890,366,062	326,992,036	61,679,491	388,671,527
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,076,896)	(20,076,896)	0	(13,660,320)	(13,660,320)	0	(6,416,576)	(6,416,576)
G-ADEP		Distribution Plant	(312,913,497)	(2,087,546)	(315,001,043)	(204,171,258)	(1,414,730)	(205,585,988)	(108,742,239)	(672,816)	(109,415,055)
G-ADEP		General Plant	(19,244,013)	(28,554,779)	(47,798,792)	(15,810,435)	(19,913,245)	(35,723,680)	(3,433,578)	(8,641,534)	(12,075,112)
		TOTAL ACCUMULATED DEPRECIATION	(332,157,510)	(50,719,221)	(382,876,731)	(219,981,693)	(34,988,295)	(254,969,988)	(112,175,817)	(15,730,926)	(127,906,743)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(520,264)	(1,117,884)	(1,638,148)	(343,571)	(779,579)	(1,123,150)	(176,693)	(338,305)	(514,998)
G-AAMT		Misc IT Intangible Plant - 3031XX	(802,642)	(34,388,857)	(35,191,499)	(802,642)	(23,981,757)	(24,784,399)	0	(10,407,100)	(10,407,100)
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	(1,322,906)	(35,506,741)	(36,829,647)	(1,146,213)	(24,761,336)	(25,907,549)	(176,693)	(10,745,405)	(10,922,098)
		TOTAL ACCUMULATED DEPR/AMORT	(333,480,416)	(86,225,962)	(419,706,378)	(221,127,906)	(59,749,631)	(280,877,537)	(112,352,510)	(26,476,331)	(138,828,841)
		NET GAS UTILITY PLANT before DFIT	744,799,195	114,532,016	859,331,211	530,159,669	79,328,856	609,488,525	214,639,526	35,203,160	249,842,686
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,450,065)	(101,450,065)	0	(71,954,473)	(71,954,473)	0	(29,495,592)	(29,495,592)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,698,941)	(12,698,941)	0	(8,857,998)	(8,857,998)	0	(3,840,943)	(3,840,943)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,339,593)	(1,339,593)	0	(934,192)	(934,192)	0	(405,401)	(405,401)
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	(257,986)	(257,986)	0	(182,979)	(182,979)	0	(75,007)	(75,007)
		TOTAL ACCUMULATED DFIT	0	(115,740,241)	(115,740,241)	0	(81,925,218)	(81,925,218)	0	(33,815,023)	(33,815,023)
		NET GAS UTILITY PLANT	744,799,195	(1,208,225)	743,590,970	530,159,669	(2,596,362)	527,563,307	214,639,526	1,388,137	216,027,663

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	67.770%	32.230%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.926%	29.074%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	744,799,195	(1,208,225)	743,590,970	530,159,669	(2,596,362)	527,563,307	214,639,526	1,388,137	216,027,663
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	1,335,031	2,092,227	3,427,258	811,946	1,459,056	2,271,002	523,085	633,171	1,156,256
4 182318 Accumulated Amortization - AFUDC	(219,592)	(954,050)	(1,173,642)	(130,238)	(665,356)	(795,594)	(89,354)	(288,694)	(378,048)
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	8,819,744	8,819,744	0	6,000,954	6,000,954	0	2,818,790	2,818,790
1 164115 Gas Inventory--Clay Basin	0	88,210	88,210	0	61,515	61,515	0	26,695	26,695
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,034,782	0	3,034,782	3,034,782	0	3,034,782	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,202,511	0	7,202,511	7,202,511	0	7,202,511	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,149,832)	0	(2,149,832)	(2,149,832)	0	(2,149,832)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(17,622,091)	0	(17,622,091)	(6,986,502)	0	(6,986,502)	(10,635,589)	0	(10,635,589)
99 190393 ADFIT-Customer Tax Credit	3,700,639	0	3,700,639	1,467,165	0	1,467,165	2,233,474	0	2,233,474
99 235199 Customer Deposits	(2,762)	0	(2,762)	(2,762)	0	(2,762)	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	2,389,445	0	2,389,445	2,389,445	0	2,389,445	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(501,783)	0	(501,783)	(501,783)	0	(501,783)	0	0	0
C-WKC Working Capital	40,333,706	0	40,333,706	27,097,351	0	27,097,351	13,236,355	0	13,236,355
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	37,500,054	15,777,195	53,277,249	32,232,083	10,755,585	42,987,668	5,267,971	5,021,610	10,289,581
NET RATE BASE	782,299,249	14,568,970	796,868,219	562,391,752	8,159,223	570,550,975	219,907,497	6,409,747	226,317,244

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 February 29, 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)	285,039	285,039											
Steam (ED-ID)	387,988	387,988											
Steam (ED-WA)	1,001,812	1,001,812											
Hydro (ED-AN)	1,492,550	1,492,550											
Other (ED-AN)	843,218	843,218											
<b>Total Electric Production</b>	<b>4,010,607</b>	<b>4,010,607</b>											
<b>Electric Transmission</b>													
ED-AN	1,970,149	1,970,149											
ED-ID	17,929	17,929											
ED-WA	43,674	43,674											
<b>Total Electric Transmission</b>	<b>2,031,752</b>	<b>2,031,752</b>											
<b>Electric Distribution</b>													
ED-AN	7,097	7,097											
ED-ID	1,512,712	1,512,712											
ED-WA	3,438,941	3,438,941											
<b>Total Electric Distribution</b>	<b>4,958,750</b>	<b>4,958,750</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	64,384		64,384			64,384	64,384		43,807	43,807		20,577	20,577
GD-OR	11,216			11,216									
<b>Total Gas Underground Storage</b>	<b>75,600</b>		<b>64,384</b>	<b>11,216</b>		<b>64,384</b>	<b>64,384</b>		<b>43,807</b>	<b>43,807</b>		<b>20,577</b>	<b>20,577</b>
<b>Gas Distribution</b>													
6 GD-AN	4,408		4,408			4,408	4,408		2,987	2,987		1,421	1,421
GD-ID	563,369		563,369		563,369	563,369	563,369				563,369		563,369
GD-WA	1,449,080		1,449,080		1,449,080	1,449,080	1,449,080	1,449,080		1,449,080			
GD-OR	967,665			967,665									
<b>Total Gas Distribution</b>	<b>2,984,522</b>		<b>2,016,857</b>	<b>967,665</b>	<b>2,012,449</b>	<b>4,408</b>	<b>2,016,857</b>	<b>1,449,080</b>	<b>2,987</b>	<b>1,452,067</b>	<b>563,369</b>	<b>1,421</b>	<b>564,790</b>
<b>General Plant</b>													
ED-AN	226,230	226,230											
ED-ID	53,275	53,275											
ED-WA	140,546	140,546											
7,4 CD-AA	1,712,481	1,223,944	337,359	151,178		337,359	337,359		235,264	235,264		102,095	102,095
9,4 CD-AN	87,037	68,169	18,868			18,868	18,868		13,158	13,158		5,710	5,710
9 CD-ID	36,406	28,514	7,892		7,892	7,892	7,892				7,892		7,892
9 CD-WA	121,156	94,892	26,264		26,264	26,264	26,264	26,264		26,264			
8,4 GD-AA	27,935		19,226	8,709		19,226	19,226		13,408	13,408		5,818	5,818
4 GD-AN	1,066		1,066			1,066	1,066		743	743		323	323
GD-ID	4,793		4,793		4,793	4,793	4,793				4,793		4,793
GD-WA	95,360		95,360		95,360	95,360	95,360	95,360		95,360			
GD-OR	15,719			15,719									
<b>Total General Plant</b>	<b>2,522,004</b>	<b>1,835,570</b>	<b>510,828</b>	<b>175,606</b>	<b>134,309</b>	<b>376,519</b>	<b>510,828</b>	<b>121,624</b>	<b>262,573</b>	<b>384,197</b>	<b>12,685</b>	<b>113,946</b>	<b>126,631</b>
<b>Total Depreciation Expense</b>	<b>16,583,235</b>	<b>12,836,679</b>	<b>2,592,069</b>	<b>1,154,487</b>	<b>2,146,758</b>	<b>445,311</b>	<b>2,592,069</b>	<b>1,570,704</b>	<b>309,367</b>	<b>1,880,071</b>	<b>576,054</b>	<b>135,944</b>	<b>711,998</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				67.770%	32.230%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended February 29, 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	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	9,436	9,436												
Misc Intangible Plt (303000)	ED-WA	489	489												
<b>Total Distribution</b>		<b>9,925</b>	<b>9,925</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	4,309,971	3,080,423	849,064	380,484			849,064	849,064		592,112	592,112		256,952	256,952
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	0	
9,4	CD-WA	53,451	41,864	11,587			11,587	11,587	11,587		11,587			0	
	ED-AN	683,574	683,574												
	ED-ID	0	0												
	ED-WA	117,243	117,243												
8,4	GD-AA	25,161		17,317	7,844			17,317	17,317		12,076	12,076		5,241	5,241
4	GD-AN	0		0				0	0		0	0		0	
	GD-OR	5,923			5,923										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>5,199,677</b>	<b>3,926,514</b>	<b>878,912</b>	<b>394,251</b>		<b>11,587</b>	<b>867,325</b>	<b>878,912</b>	<b>11,587</b>	<b>604,846</b>	<b>616,433</b>	<b>0</b>	<b>262,479</b>	<b>262,479</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>5,382,509</b>	<b>4,095,452</b>	<b>889,203</b>	<b>397,854</b>		<b>14,892</b>	<b>874,311</b>	<b>889,203</b>	<b>13,659</b>	<b>609,718</b>	<b>623,377</b>	<b>1,233</b>	<b>264,593</b>	<b>265,826</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 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 February 29, 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)	(82,450,599)	(82,450,599)											
	Steam (ED-ID)	(100,600,097)	(100,600,097)											
	Steam (ED-WA)	(198,549,391)	(198,549,391)											
	Hydro (ED-AN)	(205,646,118)	(205,646,118)											
	Other (ED-AN)	(181,274,449)	(181,274,449)											
	<b>Total Electric Production</b>	<b>(768,520,654)</b>	<b>(768,520,654)</b>											
<b>Electric Transmission</b>														
	ED-AN	(261,182,832)	(261,182,832)											
	ED-ID	(10,894,033)	(10,894,033)											
	ED-WA	(17,304,462)	(17,304,462)											
	<b>Total Electric Transmission</b>	<b>(289,381,327)</b>	<b>(289,381,327)</b>											
<b>Electric Distribution</b>														
	ED-AN	(588,325)	(588,325)											
	ED-ID	(297,883,500)	(297,883,500)											
	ED-WA	(497,063,097)	(497,063,097)											
	<b>Total Electric Distribution</b>	<b>(795,534,922)</b>	<b>(795,534,922)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(20,076,896)	(20,076,896)			(20,076,896)	(20,076,896)		(13,660,320)	(13,660,320)		(6,416,576)	(6,416,576)	
	GD-OR	(1,790,332)		(1,790,332)										
	<b>Total Gas Underground Storage</b>	<b>(21,867,228)</b>	<b>(20,076,896)</b>	<b>(1,790,332)</b>		<b>(20,076,896)</b>	<b>(20,076,896)</b>		<b>(13,660,320)</b>	<b>(13,660,320)</b>		<b>(6,416,576)</b>	<b>(6,416,576)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(2,087,546)	(2,087,546)			(2,087,546)	(2,087,546)		(1,414,730)	(1,414,730)		(672,816)	(672,816)	
	GD-ID	(108,742,239)	(108,742,239)		(108,742,239)	(108,742,239)					(108,742,239)		(108,742,239)	
	GD-WA	(204,171,258)	(204,171,258)		(204,171,258)	(204,171,258)	(204,171,258)			(204,171,258)				
	GD-OR	(150,865,131)		(150,865,131)										
	<b>Total Gas Distribution</b>	<b>(465,866,174)</b>	<b>(315,001,043)</b>	<b>(150,865,131)</b>	<b>(312,913,497)</b>	<b>(2,087,546)</b>	<b>(315,001,043)</b>	<b>(204,171,258)</b>	<b>(1,414,730)</b>	<b>(205,585,988)</b>	<b>(108,742,239)</b>	<b>(672,816)</b>	<b>(109,415,055)</b>	
<b>General Plant</b>														
	ED-AN	(37,175,251)	(37,175,251)											
	ED-ID	(13,826,691)	(13,826,691)											
	ED-WA	(27,602,040)	(27,602,040)											
7,4	CD-AA	(104,353,233)	(74,583,343)	(20,557,587)	(9,212,303)	(20,557,587)	(20,557,587)		(14,336,244)	(14,336,244)		(6,221,343)	(6,221,343)	
9,4	CD-AN	(9,139,859)	(7,158,520)	(1,981,339)		(1,981,339)	(1,981,339)		(1,381,726)	(1,381,726)		(599,613)	(599,613)	
9	CD-ID	(4,328,355)	(3,390,054)	(938,301)		(938,301)	(938,301)				(938,301)		(938,301)	
9	CD-WA	(9,254,775)	(7,248,525)	(2,006,250)		(2,006,250)	(2,006,250)	(2,006,250)		(2,006,250)				
8,4	GD-AA	(2,873,981)		(1,977,989)	(895,992)	(1,977,989)	(1,977,989)		(1,379,390)	(1,379,390)		(598,599)	(598,599)	
4	GD-AN	(4,037,864)		(4,037,864)		(4,037,864)	(4,037,864)		(2,815,885)	(2,815,885)		(1,221,979)	(1,221,979)	
	GD-ID	(2,495,277)		(2,495,277)		(2,495,277)	(2,495,277)				(2,495,277)		(2,495,277)	
	GD-WA	(13,804,185)		(13,804,185)		(13,804,185)	(13,804,185)	(13,804,185)		(13,804,185)				
	GD-OR	(5,988,283)		(5,988,283)										
	<b>Total General Plant</b>	<b>(234,879,794)</b>	<b>(170,984,424)</b>	<b>(47,798,792)</b>	<b>(16,096,578)</b>	<b>(19,244,013)</b>	<b>(28,554,779)</b>	<b>(47,798,792)</b>	<b>(15,810,435)</b>	<b>(19,913,245)</b>	<b>(35,723,680)</b>	<b>(3,433,578)</b>	<b>(8,641,534)</b>	<b>(12,075,112)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,576,050,099)</b>	<b>(2,024,421,327)</b>	<b>(382,876,731)</b>	<b>(168,752,041)</b>	<b>(332,157,510)</b>	<b>(50,719,221)</b>	<b>(382,876,731)</b>	<b>(219,981,693)</b>	<b>(34,988,295)</b>	<b>(254,969,988)</b>	<b>(112,175,817)</b>	<b>(15,730,926)</b>	<b>(127,906,743)</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			67.770%	32.230%			

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Month Ended February 29, 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	(16,684,954)	(16,684,954)											
Misc Intangible Plt (303000)	ED-AN	(3,114,870)	(3,114,870)											
<b>Total Production/Transmission</b>		<b>(19,799,824)</b>	<b>(19,799,824)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(517,343)	(517,343)											
Misc Intangible Plt (303000)	ED-WA	(72,737)	(72,737)											
<b>Total Distribution</b>		<b>(590,080)</b>	<b>(590,080)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,502,476)	(3,932,729)	(1,083,988)	(485,759)		(1,083,988)	(1,083,988)		(755,941)	(755,941)		(328,047)	(328,047)
9,4	CD-AN	(156,359)	(122,463)	(33,896)			(33,896)	(33,896)		(23,638)	(23,638)		(10,258)	(10,258)
	GD-ID	(176,693)		(176,693)			(176,693)	(176,693)				(176,693)		(176,693)
	GD-WA	(343,571)		(343,571)			(343,571)	(343,571)	(343,571)		(343,571)			
	GD-OR	(136,434)			(136,434)									
<b>Total General Plant - 303000</b>		<b>(6,315,533)</b>	<b>(4,055,192)</b>	<b>(1,638,148)</b>	<b>(622,193)</b>	<b>(520,264)</b>	<b>(1,117,884)</b>	<b>(1,638,148)</b>	<b>(343,571)</b>	<b>(779,579)</b>	<b>(1,123,150)</b>	<b>(176,693)</b>	<b>(338,305)</b>	<b>(514,998)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(172,890,995)	(123,568,651)	(34,059,527)	(15,262,817)		(34,059,527)	(34,059,527)		(23,752,092)	(23,752,092)		(10,307,435)	(10,307,435)
9,4	CD-AN	(347,792)	(272,397)	(75,395)			(75,395)	(75,395)		(52,578)	(52,578)		(22,817)	(22,817)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(3,702,564)	(2,899,922)	(802,642)		(802,642)		(802,642)	(802,642)		(802,642)		0	0
	ED-AN	(16,821,996)	(16,821,996)											
	ED-ID	0	0											
	ED-WA	(3,502,041)	(3,502,041)											
8,4	GD-AA	(277,793)		(191,188)	(86,605)		(253,935)	(253,935)		(177,087)	(177,087)		(76,848)	(76,848)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(92,191)			(92,191)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(197,635,372)</b>	<b>(147,065,007)</b>	<b>(35,128,752)</b>	<b>(15,441,613)</b>	<b>(802,642)</b>	<b>(34,388,857)</b>	<b>(35,191,499)</b>	<b>(802,642)</b>	<b>(23,981,757)</b>	<b>(24,784,399)</b>	<b>0</b>	<b>(10,407,100)</b>	<b>(10,407,100)</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	(1,635,041)	(1,635,041)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,635,041)</b>	<b>(1,635,041)</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>(225,975,850)</b>	<b>(173,145,144)</b>	<b>(36,766,900)</b>	<b>(16,063,806)</b>	<b>(1,322,906)</b>	<b>(35,506,741)</b>	<b>(36,829,647)</b>	<b>(1,146,213)</b>	<b>(24,761,336)</b>	<b>(25,907,549)</b>	<b>(176,693)</b>	<b>(10,745,405)</b>	<b>(10,922,098)</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 February 29, 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	21,050,880	8,516,429	3,393,819	9,140,632	21,050,880	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	4,458,044	0	0	0	0	0	0	0	0	4,458,044	0	4,458,044
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,340,010	0	0	94,586,052	94,586,052	0	0	26,070,982	26,070,982	0	11,682,976	11,682,976
9	CD-WA / ID / AN	32,499,765	9,706,434	6,427,675	9,320,357	25,454,466	2,686,551	1,779,055	2,579,693	7,045,299	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,399,299</b>	<b>18,222,863</b>	<b>9,821,494</b>	<b>113,047,041</b>	<b>141,091,398</b>	<b>27,737,151</b>	<b>1,779,055</b>	<b>28,650,675</b>	<b>58,166,881</b>	<b>4,458,044</b>	<b>11,682,976</b>	<b>16,141,020</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,986,100	1,692,750	7,798	2,285,552	3,986,100	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	117,460	117,460	0	53,207	53,207
7	CD-AA	65,950,796	0	0	47,136,353	47,136,353	0	0	12,992,307	12,992,307	0	5,822,136	5,822,136
9	CD-WA / ID / AN	1,244,378	766,822	7,739	200,061	974,622	212,241	2,142	55,373	269,756	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>71,597,173</b>	<b>2,459,572</b>	<b>15,537</b>	<b>49,621,966</b>	<b>52,097,075</b>	<b>445,364</b>	<b>2,142</b>	<b>13,165,140</b>	<b>13,612,646</b>	<b>12,109</b>	<b>5,875,343</b>	<b>5,887,452</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	62,335,743	25,640,899	12,288,788	24,406,056	62,335,743	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,175,665	0	0	0	0	10,038,423	3,363,301	2,773,941	16,175,665	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	7,561,981	0	0	5,404,699	5,404,699	0	0	1,489,710	1,489,710	0	667,572	667,572
9	CD-WA / ID / AN	7,281,228	1,587,763	779,715	3,335,325	5,702,803	439,462	215,810	923,153	1,578,425	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,264,130</b>	<b>27,228,662</b>	<b>13,068,503</b>	<b>33,146,080</b>	<b>73,443,245</b>	<b>10,477,885</b>	<b>3,579,111</b>	<b>5,253,692</b>	<b>19,310,688</b>	<b>4,812,326</b>	<b>697,871</b>	<b>5,510,197</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended February 29, 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	
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	222,353	0	0	0	
99	GD-OR / AS	12,292	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	
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	0	1,106	1,106	
9	CD-WA / ID / AN	6,053,059	646,347	182,790	3,911,740	4,740,877	178,896	50,593	1,082,693	1,312,182	0	0	
	<b>TOTAL ACCOUNT</b>	<b>6,773,010</b>	<b>705,213</b>	<b>182,790</b>	<b>4,334,607</b>	<b>5,222,610</b>	<b>401,249</b>	<b>50,593</b>	<b>1,085,160</b>	<b>1,537,002</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,406,903	1,822,471	607,184	6,977,248	9,406,903	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,810,958	0	0	0	0	2,896,024	580,330	334,604	3,810,958	0	0	
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	1,296,185	
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	
7	CD-AA	15,893,954	0	0	11,359,727	11,359,727	0	0	3,131,109	3,131,109	0	1,403,118	
9	CD-WA / ID / AN	2,011,037	26,723	753,611	794,751	1,575,085	7,396	208,585	219,971	435,952	0	0	
	<b>TOTAL ACCOUNT</b>	<b>38,268,780</b>	<b>1,849,194</b>	<b>1,360,795</b>	<b>19,131,726</b>	<b>22,341,715</b>	<b>2,903,420</b>	<b>788,915</b>	<b>7,711,711</b>	<b>11,404,046</b>	<b>1,296,185</b>	<b>3,226,834</b>	<b>4,523,019</b>
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	
9	CD-WA / ID / AN	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>	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,229,621	398,866	2,211	2,828,544	3,229,621	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	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	18,586	
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	<b>TOTAL ACCOUNT</b>	<b>4,940,730</b>	<b>398,866</b>	<b>2,211</b>	<b>3,725,341</b>	<b>4,126,418</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 February 29, 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	25,249,170	12,577,381	7,583,364	5,088,425	25,249,170	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,206,717	0	0	0	0	2,580,162	805,966	820,589	4,206,717	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>31,395,041</b>	<b>12,831,210</b>	<b>7,904,763</b>	<b>5,961,449</b>	<b>26,697,422</b>	<b>2,650,417</b>	<b>894,923</b>	<b>1,061,791</b>	<b>4,607,131</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>
	<b>397XXX Communication Equipment</b>												
99	ED-WA / ID / AN	41,998,462	12,480,188	6,555,694	22,962,580	41,998,462	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,054,032	0	0	0	0	760,184	287,726	6,122	1,054,032	0	0	0
99	GD-OR / AS	730,705	0	0	0	0	0	0	0	0	730,705	0	730,705
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	116,031,240	0	0	82,929,848	82,929,848	0	0	22,858,154	22,858,154	0	10,243,238	10,243,238
9	CD-WA / ID / AN	17,037,433	10,563,782	274,084	2,506,193	13,344,059	2,923,848	75,861	693,665	3,693,374	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>177,095,170</b>	<b>23,043,970</b>	<b>6,829,778</b>	<b>108,398,621</b>	<b>138,272,369</b>	<b>3,684,032</b>	<b>363,587</b>	<b>23,725,388</b>	<b>27,773,007</b>	<b>730,705</b>	<b>10,319,089</b>	<b>11,049,794</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	833,889	0	0	595,997	595,997	0	0	164,276	164,276	0	73,616	73,616
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>1,115,838</b>	<b>0</b>	<b>10,423</b>	<b>854,661</b>	<b>865,084</b>	<b>0</b>	<b>990</b>	<b>166,779</b>	<b>167,769</b>	<b>9,092</b>	<b>73,893</b>	<b>82,985</b>
	<b>TOTAL GENERAL PLANT</b>	<b>664,427,877</b>	<b>87,550,780</b>	<b>39,901,016</b>	<b>348,401,303</b>	<b>475,853,099</b>	<b>51,671,571</b>	<b>7,554,098</b>	<b>83,932,106</b>	<b>143,157,775</b>	<b>12,238,690</b>	<b>33,178,313</b>	<b>45,417,003</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 February 29, 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	29,805,517	5,223,606	0	24,581,911	29,805,517	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	116,102,222	0	0	82,980,580	82,980,580	0	0	22,872,138	22,872,138	0	10,249,504	
9		CD-WA / ID / AN	1,321,099	697,518	0	337,193	1,034,711	193,060	0	93,328	286,388	0	0	
		<b>TOTAL ACCOUNT</b>	<b>147,950,036</b>	<b>5,921,124</b>	<b>0</b>	<b>107,899,684</b>	<b>113,820,808</b>	<b>193,060</b>	<b>0</b>	<b>23,217,766</b>	<b>23,410,826</b>	<b>354,611</b>	<b>10,363,791</b>	<b>10,718,402</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,991,012	0	0	5,991,012	5,991,012	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	1,137,883	0	0	0	0	0	0	783,137	783,137	0	354,746	
7		CD-AA	36,405,058	0	0	26,019,423	26,019,423	0	0	7,171,796	7,171,796	0	3,213,839	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>43,533,953</b>	<b>0</b>	<b>0</b>	<b>32,010,435</b>	<b>32,010,435</b>	<b>0</b>	<b>0</b>	<b>7,954,933</b>	<b>7,954,933</b>	<b>0</b>	<b>3,568,585</b>	<b>3,568,585</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>	
	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 February 29, 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	
		TOTAL ACCOUNT	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
	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	3,749,705	2,936,844	0	0	2,936,844	812,861	0	0	812,861	0	0	0
		TOTAL ACCOUNT	5,612,477	4,716,371	0	59,497	4,775,868	812,861	0	16,399	829,260	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	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	22,402,081	0	0	16,011,215	16,011,215	0	0	4,413,210	4,413,210	0	1,977,656	1,977,656
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,791,886	0	0	16,401,020	16,401,020	0	0	4,413,210	4,413,210	0	1,977,656	1,977,656
		TOTAL	375,842,468	10,957,211	0	271,636,390	282,593,601	2,028,515	771,517	61,958,817	64,758,849	780,562	27,709,456	28,490,018

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 February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(63,549,033)	(45,419,765)	(12,519,159)	(5,610,109)
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	(6,799,966)	(4,860,072)	(1,339,593)	(600,301)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	(71,146,123)	(50,906,366)	(14,032,190)	(6,207,567)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended February 29, 2024
Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,674,175	6,674,175	0	0	0	0	6,674,175
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	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(78)	(78)	0	0	0	0	(78)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	138,358,717	61,821,492	0	200,180,209	111,261,366	48,585,137	27,097,351	13,236,355	0
<b>TOTAL</b>		<b>138,358,717</b>	<b>61,821,492</b>	<b>6,674,209</b>	<b>206,854,418</b>	<b>111,261,366</b>	<b>48,585,137</b>	<b>27,097,351</b>	<b>13,236,355</b>	<b>6,674,209</b>

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						