

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

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	7,839,048	5,815,762	2,023,286
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>7,839,048</u>	<u>5,815,762</u>	<u>2,023,286</u>
G-APL Gas Net Adjusted Rate Base	<u>788,950,026</u>	<u>565,078,108</u>	<u>223,871,918</u>
RATE OF RETURN	<u>0.994%</u>	<u>1.029%</u>	<u>0.904%</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 March 31, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	<b>100.000%</b>	<b>68.040%</b>	<b>31.960%</b>
2	Input	Number of Customers Percent	3-01-2024 thru 03-31-2024	273,360 <b>100.000%</b>	177,972 <b>65.105%</b>	95,388 <b>34.895%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2024 thru 03-31-2024	1,075,567 <b>100.000%</b>	781,667 <b>72.675%</b>	293,900 <b>27.325%</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	3-01-2024 thru 03-31-2024	32,141,439 <b>100.000%</b>	21,512,265 <b>66.930%</b>	10,629,174 <b>33.070%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended March 31, 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
Elec/Gas North/Oregon 4-Factor					
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			
Total		135,565,074	115,155,464	14,007,349	6,402,261
Percentage		100.000%	84.944%	10.333%	4.723%
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
Total		100,099,953	74,273,808	17,265,118	8,561,027
Percentage		100.000%	74.200%	17.248%	8.552%
Number of Customers at		797,628	416,479	273,638	107,511
Percentage		100.000%	52.215%	34.306%	13.479%
Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
Percentage		100.000%	74.528%	16.914%	8.558%
Total Percentages		400.000%	285.887%	78.801%	35.312%
Average (CD AA)		<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 March 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input		Total	Electric	Gas North	Oregon Gas
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 March 31, 2024  
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AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		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	3-01-2024 thru 03-31-2024	2,585,573	1,876,433	709,140	
			<b>100.000%</b>	<b>72.573%</b>	<b>27.427%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2024 thru 03-31-2024	860,798,479	610,114,295	250,684,184	
			<b>100.000%</b>	<b>70.878%</b>	<b>29.122%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2024 thru 03-31-2024	96,035,514	75,017,352	21,018,162	
			<b>100.000%</b>	<b>78.114%</b>	<b>21.886%</b>	
14	Net Allocated Schedule M's - AMA Percent	3-01-2024 thru 03-31-2024	-2,595,902	-1,855,950	-739,952	
			<b>100.000%</b>	<b>71.495%</b>	<b>28.505%</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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	31,146,019	0	31,146,019	22,161,200	0	22,161,200	8,984,819	0	8,984,819
99	4812XX	Commercial - Firm & Interruptible	15,924,419	0	15,924,419	11,657,828	0	11,657,828	4,266,591	0	4,266,591
99	4813XX	Industrial-Firm	433,712	0	433,712	253,304	0	253,304	180,408	0	180,408
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	68,436	0	68,436	62,514	0	62,514	5,922	0	5,922
99	499XXX	Unbilled Revenue	(5,854,054)	0	(5,854,054)	(4,370,611)	0	(4,370,611)	(1,483,443)	0	(1,483,443)
		TOTAL SALES TO ULTIMATE CUSTOMERS	41,718,532	0	41,718,532	29,764,235	0	29,764,235	11,954,297	0	11,954,297
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	3,433,481	0	3,433,481	2,298,029	0	2,298,029	1,135,452	0	1,135,452
4	488000	Miscellaneous Service Revenues	1,549	0	1,549	465	0	465	1,084	0	1,084
99	4893XX	Transportation Revenues	550,340	0	550,340	503,468	0	503,468	46,872	0	46,872
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	4,087,674	0	4,087,674	4,087,674	0	4,087,674	0	0	0
99	407310	CCA Allowance Revenue Deferral	(4,087,674)	0	(4,087,674)	(4,087,674)	0	(4,087,674)	0	0	0
4	495XXX	Other Gas Revenues	1,942,118	12,705	1,954,823	1,467,947	8,860	1,476,807	474,171	3,845	478,016
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	5,927,488	12,705	5,940,193	4,269,909	8,860	4,278,769	1,657,579	3,845	1,661,424
		TOTAL GAS REVENUES	47,646,020	12,705	47,658,725	34,034,144	8,860	34,043,004	13,611,876	3,845	13,615,721
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	24,140,726	0	24,140,726	16,370,937	0	16,370,937	7,769,789	0	7,769,789
99	808XXX	Net Natural Gas Storage Transactions	460,722	0	460,722	308,361	0	308,361	152,361	0	152,361
99	811000	Gas Used for Products Extraction	(52,095)	0	(52,095)	(34,867)	0	(34,867)	(17,228)	0	(17,228)
10	813000	Other Gas Expenses	6,683	87,831	94,514	6,683	58,963	65,646	0	28,868	28,868
99	813010	Gas Technology Institute (GTI) Expenses	13,592	0	13,592	9,373	0	9,373	4,219	0	4,219
99	813100	CCA Emission Expense	1,958,749	0	1,958,749	1,958,749	0	1,958,749	0	0	0
99	407417	Regulatory Credits-CCA	(1,958,749)	0	(1,958,749)	(1,958,749)	0	(1,958,749)	0	0	0
		TOTAL PRODUCTION EXPENSES	24,569,628	87,831	24,657,459	16,660,487	58,963	16,719,450	7,909,141	28,868	7,938,009
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	152,121	152,121	0	103,503	103,503	0	48,618	48,618
1	837000	Other Equipment	0	310,206	310,206	0	211,064	211,064	0	99,142	99,142
		TOTAL UNDERGROUND STORAGE OPER EXP	0	462,327	462,327	0	314,567	314,567	0	147,760	147,760
G-DEPX		Depreciation Expense-Underground Storage	0	64,553	64,553	0	43,922	43,922	0	20,631	20,631
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	27,359	27,359	0	18,615	18,615	0	8,744	8,744
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)	0	91,912	91,912	0	62,537	62,537	0	29,375	29,375
		TOTAL UNDERGROUND STORAGE EXPENSES	0	554,239	554,239	0	377,104	377,104	0	177,135	177,135

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	36,344	152,578	188,922	30,896	110,886	141,782	5,448	41,692	47,140
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	381,618	75,807	457,425	269,185	55,093	324,278	112,433	20,714	133,147
3	875000	Measuring & Reg Sta Exp-General	10,630	0	10,630	8,528	0	8,528	2,102	0	2,102
3	876000	Measuring & Reg Sta Exp-Industrial	734	0	734	63	0	63	671	0	671
3	877000	Measuring & Reg Sta Exp-City Gate	12,192	0	12,192	6,523	0	6,523	5,669	0	5,669
3	878000	Meter & House Regulator Expenses	48,026	0	48,026	17,703	0	17,703	30,323	0	30,323
3	879000	Customer Installation Expenses	169,890	7,646	177,536	118,898	5,557	124,455	50,992	2,089	53,081
3	880000	Other Expenses	176,542	39,992	216,534	125,341	29,064	154,405	51,201	10,928	62,129
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	925	45	970	918	33	951	7	12	19
3	887000	Mains	91,490	0	91,490	74,325	0	74,325	17,165	0	17,165
3	889000	Measuring & Reg Sta Exp-General	12,987	10,565	23,552	12,969	7,678	20,647	18	2,887	2,905
3	890000	Measuring & Reg Sta Exp-Industrial	1,131	732	1,863	(603)	532	(71)	1,734	200	1,934
3	891000	Measuring & Reg Sta Exp-City Gate	11,441	213	11,654	9,441	155	9,596	2,000	58	2,058
3	892000	Services	40,860	0	40,860	34,306	0	34,306	6,554	0	6,554
3	893000	Meters & House Regulators	80,008	51,055	131,063	72,424	37,104	109,528	7,584	13,951	21,535
3	894000	Other Equipment	750	13,566	14,316	750	9,859	10,609	0	3,707	3,707
		TOTAL DISTRIBUTION OPERATING EXP	1,075,568	352,199	1,427,767	781,667	255,961	1,037,628	293,901	96,238	390,139
G-DEPX		Depreciation Expense-Distribution	2,018,776	4,408	2,023,184	1,453,178	2,950	1,456,128	565,598	1,458	567,056
G-OTX		Taxes Other Than FIT	2,471,856	0	2,471,856	2,115,643	0	2,115,643	356,213	0	356,213
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,490,632	4,408	4,495,040	3,568,821	2,950	3,571,771	921,811	1,458	923,269
		TOTAL DISTRIBUTION EXPENSES	5,566,200	356,607	5,922,807	4,350,488	258,911	4,609,399	1,215,712	97,696	1,313,408



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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	6,582	6,582	0	4,285	4,285	0	2,297	2,297
2	902000	Meter Reading Expenses	26,297	6,342	32,639	18,351	4,129	22,480	7,946	2,213	10,159
2	903XXX	Customer Records & Collection Expenses	54,753	447,414	502,167	23,530	291,289	314,819	31,223	156,125	187,348
2	904000	Uncollectible Accounts	51,168	0	51,168	17,986	0	17,986	33,182	0	33,182
2	905000	Misc Customer Accounts	0	9,770	9,770	0	6,361	6,361	0	3,409	3,409
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>132,218</b>	<b>470,108</b>	<b>602,326</b>	<b>59,867</b>	<b>306,064</b>	<b>365,931</b>	<b>72,351</b>	<b>164,044</b>	<b>236,395</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	2,381,691	9,815	2,391,506	1,921,030	6,390	1,927,420	460,661	3,425	464,086
2	909000	Advertising	6,178	22,167	28,345	4,108	14,432	18,540	2,070	7,735	9,805
2	910000	Misc Customer Service & Info Exp	0	4,005	4,005	0	2,607	2,607	0	1,398	1,398
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>2,387,869</b>	<b>35,987</b>	<b>2,423,856</b>	<b>1,925,138</b>	<b>23,429</b>	<b>1,948,567</b>	<b>462,731</b>	<b>12,558</b>	<b>475,289</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	48,971	755,956	804,927	28,574	527,181	555,755	20,397	228,775	249,172
4	921000	Office Supplies & Expenses	0	88,732	88,732	0	61,879	61,879	0	26,853	26,853
4	922000	Admin. Expenses Transferred - Credit	0	(2,029)	(2,029)	0	(1,415)	(1,415)	0	(614)	(614)
4	923000	Outside Services Employed	53,167	271,800	324,967	43,341	189,545	232,886	9,826	82,255	92,081
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	1,951	184,087	186,038	1,582	128,377	129,959	369	55,710	56,079
4	926XXX	Employee Pensions and Benefits	148,265	565,704	713,969	117,222	394,505	511,727	31,043	171,199	202,242
4	928000	Regulatory Commission Expenses	124,404	17,947	142,351	105,827	12,516	118,343	18,577	5,431	24,008
4	930000	Miscellaneous General Expenses	2,588	105,826	108,414	1,549	73,800	75,349	1,039	32,026	33,065
4	931000	Rents	0	11,979	11,979	0	8,354	8,354	0	3,625	3,625
4	935000	Maintenance of General Plant	1,276	273,417	274,693	(6,359)	190,673	184,314	7,635	82,744	90,379
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>380,622</b>	<b>2,331,926</b>	<b>2,712,548</b>	<b>291,736</b>	<b>1,626,216</b>	<b>1,917,952</b>	<b>88,886</b>	<b>705,710</b>	<b>794,596</b>



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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	138,250	359,586	497,836	125,618	250,765	376,383	12,632	108,821	121,453
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	11,795	865,105	876,900	11,795	603,298	615,093	0	261,807	261,807
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	2,836	18,106	20,942	1,905	12,833	14,738	931	5,273	6,204
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	4,184	0	4,184	4,184	0	4,184	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(1,143)	0	(1,143)	(1,143)	0	(1,143)	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,366	0	3,366	2,874	0	2,874	492	0	492
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(3,924)	0	(3,924)	(2,782)	0	(2,782)	(1,142)	0	(1,142)
99 407416	Reg. Credits-CCA B&O Tax	645,683	0	645,683	645,683	0	645,683	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(58,753)	0	(58,753)	(58,753)	0	(58,753)	0	0	0
99 407447	Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(38,102)	0	(38,102)	(23,983)	0	(23,983)	(14,119)	0	(14,119)
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	55,348	105,663	161,011	42,674	73,686	116,360	12,674	31,977	44,651
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>1,074,088</b>	<b>1,355,446</b>	<b>2,429,534</b>	<b>1,015,168</b>	<b>945,454</b>	<b>1,960,622</b>	<b>58,920</b>	<b>409,992</b>	<b>468,912</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,454,710</b>	<b>3,687,372</b>	<b>5,142,082</b>	<b>1,306,904</b>	<b>2,571,670</b>	<b>3,878,574</b>	<b>147,806</b>	<b>1,115,702</b>	<b>1,263,508</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>34,110,625</b>	<b>5,192,144</b>	<b>39,302,769</b>	<b>24,302,884</b>	<b>3,596,141</b>	<b>27,899,025</b>	<b>9,807,741</b>	<b>1,596,003</b>	<b>11,403,744</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>8,355,956</b>			<b>6,143,979</b>			<b>2,211,977</b>
G-FIT	FEDERAL INCOME TAX			4,048,366			3,102,726			945,640
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,531,458)			(2,774,509)			(756,949)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>7,839,048</b>			<b>5,815,762</b>			<b>2,023,286</b>

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.105%	34.895%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.675%	27.325%
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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,955	12,705	17,660	4,955	8,860	13,815	0	3,845	3,845
4	495028	Deferred Exchange Reservation	468,750	0	468,750	313,734	0	313,734	155,016	0	155,016
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	1,349,541	0	1,349,541	1,109,831	0	1,109,831	239,710	0	239,710
4	495329	Amortization Res Decoupling Deferral	14,715	0	14,715	(80,918)	0	(80,918)	95,633	0	95,633
4	495338	Non-Res Decoupling Deferred Rev	337,918	0	337,918	370,929	0	370,929	(33,011)	0	(33,011)
4	495339	Amortization Non-Res Decoupling	(233,760)	0	(233,760)	(250,584)	0	(250,584)	16,824	0	16,824
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>1,942,119</b>	<b>12,705</b>	<b>1,954,824</b>	<b>1,467,947</b>	<b>8,860</b>	<b>1,476,807</b>	<b>474,172</b>	<b>3,845</b>	<b>478,017</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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	5,980,607	0	5,980,607	4,003,265	0	4,003,265	1,977,342	0	1,977,342
1	804001	Pipeline Demand Costs	2,502,765	0	2,502,765	1,702,881	0	1,702,881	799,884	0	799,884
1	804002	Transport Variable Charges	39,779	0	39,779	27,066	0	27,066	12,713	0	12,713
6	804010	Gas Costs - Fixed Hedge	952	0	952	637	0	637	315	0	315
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	15,392	0	15,392	10,302	0	10,302	5,090	0	5,090
6	804018	Merchandise Processing Fee	9,700	0	9,700	6,492	0	6,492	3,208	0	3,208
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	5,826,117	0	5,826,117	3,899,420	0	3,899,420	1,926,697	0	1,926,697
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	86,351	0	86,351	57,795	0	57,795	28,556	0	28,556
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	8,561,147	0	8,561,147	5,905,075	0	5,905,075	2,656,072	0	2,656,072
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,117,916	0	1,117,916	758,004	0	758,004	359,912	0	359,912
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>24,140,726</b>	<b>0</b>	<b>24,140,726</b>	<b>16,370,937</b>	<b>0</b>	<b>16,370,937</b>	<b>7,769,789</b>	<b>0</b>	<b>7,769,789</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.930%	33.070%
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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	13,138	9,815	22,953	6,459	6,390	12,849	6,679	3,425	10,104
99	908600 Public Purpose Tariff Rider Expense Offset	2,769,555	0	2,769,555	2,244,281	0	2,244,281	525,274	0	525,274
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(401,002)	0	(401,002)	(329,710)	0	(329,710)	(71,292)	0	(71,292)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	2,381,691	9,815	2,391,506	1,921,030	6,390	1,927,420	460,661	3,425	464,086

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.105%	34.895%
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 March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.69%	55.69%
2	Cost of Debt		5.201%	5.207%
	Total Cost of Debt		2.896%	2.900%
	Total Weighted Cost		2.896%	2.900%
G-APL	Net Rate Base	788,950,026	565,078,108	223,871,918
	Interest Deduction for FIT Calculation	22,856,948	16,364,662	6,492,286
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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	47,658,725	34,043,004	13,615,721
G-OPS	Operating & Maintenance Expense	32,286,283	22,304,095	9,982,188
G-OPS	Book Deprec/Amort and Reg Amortizations	4,356,260	3,344,312	1,011,948
G-OTX	Taxes Other than FIT	2,660,226	2,250,618	409,608
	Net Operating Income Before FIT	8,355,956	6,143,979	2,211,977
G-INT	Less: Interest Expense	1,904,746	1,363,722	541,024
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	12,827,115	9,994,628	2,832,487
	Taxable Net Operating Income	19,277,931	14,774,885	4,503,046
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,048,366	3,102,726	945,640
G-DTE	Deferred FIT	(2,814,813)	(2,178,372)	(636,441)
G-DTE	Customer Tax Credit Amortization	(716,645)	(596,137)	(120,508)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	516,908	328,217	188,691
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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,172,125	1,300,638	3,472,763	1,592,662	905,807	2,498,469	579,463	394,831	974,294
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,141	92,141	0	37,859	37,859
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(105,586)	(105,586)	0	(74,837)	(74,837)	0	(30,749)	(30,749)
99	997010	Deferred Gas Credit and Refunds	9,679,063	(468,750)	9,210,313	6,663,079	(332,241)	6,330,838	3,015,984	(136,509)	2,879,475
12	997016	Redemption Expense Amortization	0	1,790	1,790	0	1,269	1,269	0	521	521
99	997018	DSM Tariff Rider	565,055	0	565,055	255,049	0	255,049	310,006	0	310,006
12	997020	FAS87 Current Pension Accrual	0	(58,746)	(58,746)	0	(41,638)	(41,638)	0	(17,108)	(17,108)
12	997027	Customer Uncollectibles	(54,652)	(61,435)	(116,087)	(81,131)	(43,544)	(124,675)	26,479	(17,891)	8,588
99	997031	Decoupling Mechanism	(1,468,413)	0	(1,468,413)	(1,149,258)	0	(1,149,258)	(319,155)	0	(319,155)
12	997032	Interest Rate Swaps	0	966,411	966,411	0	684,973	684,973	0	281,438	281,438
12	997035	Leases	0	(19,260)	(19,260)	0	(13,431)	(13,431)	0	(5,829)	(5,829)
12	997048	AFUDC	0	(35,896)	(35,896)	0	(25,442)	(25,442)	0	(10,454)	(10,454)
12	997049	Tax Depreciation	0	(3,406,510)	(3,406,510)	0	(2,414,466)	(2,414,466)	0	(992,044)	(992,044)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(401,326)	0	(401,326)	(330,034)	0	(330,034)	(71,292)	0	(71,292)
12	997080	Book Transportation Depreciation	0	413,251	413,251	0	292,904	292,904	0	120,347	120,347
12	997081	Deferred Compensation	0	(3,406)	(3,406)	0	(2,414)	(2,414)	0	(992)	(992)
4	997082	Meal Disallowances	0	16,340	16,340	0	11,395	11,395	0	4,945	4,945
12	997083	Paid Time Off	0	36,853	36,853	0	26,121	26,121	0	10,732	10,732
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	(401,642)	(401,642)	0	(165,025)	(165,025)
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	50,884	50,884	0	20,907	20,907
12	997120	Transportation Tax Disallowance	0	2,546	2,546	0	1,805	1,805	0	741	741
12	997122	Regulatory Fees	(58,753)	0	(58,753)	(58,753)	0	(58,753)	0	0	0
12	997125	COVID-19	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(430,580)	(430,580)	0	(305,186)	(305,186)	0	(125,394)	(125,394)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(318,951)	(318,951)	0	(131,049)	(131,049)
12	997138	Intervenor Funding	4,672	0	4,672	4,672	0	4,672	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	(39,410)	0	(39,410)	(25,291)	0	(25,291)	(14,119)	0	(14,119)
99	997141	CCA	4,717,340	0	4,717,340	4,717,340	0	4,717,340	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	(3,924)	0	(3,924)	(2,782)	0	(2,782)	(1,142)	0	(1,142)
12	997145	Sec 174 Research Costs	0	65,666	65,666	0	46,543	46,543	0	19,123	19,123
99	997147	Energy Efficiency Program	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>15,423,020</b>	<b>(2,595,905)</b>	<b>12,827,115</b>	<b>11,850,577</b>	<b>(1,855,949)</b>	<b>9,994,628</b>	<b>3,572,443</b>	<b>(739,956)</b>	<b>2,832,487</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.105%	34.895%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.930%	33.070%
G-ALL	11	Book Depreciation	100.000%	72.573%	27.427%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.878%	29.122%
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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	175,688	124,524	51,164
99	410100	Deferred Federal Income Tax Exp	(17,252)	(10,557)	(6,695)
		<b>SUBTOTAL</b>	<b>158,436</b>	<b>113,967</b>	<b>44,469</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(290,424)	(205,847)	(84,577)
99	411100	Deferred Federal Income Tax Exp	(2,767,819)	(2,145,988)	(621,831)
		<b>SUBTOTAL</b>	<b>(3,058,243)</b>	<b>(2,351,835)</b>	<b>(706,408)</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>(2,814,813)</b>	<b>(2,178,372)</b>	<b>(636,441)</b>
99	411193	Customer Tax Credit Amortization	(716,645)	(596,137)	(120,508)
		<b>SUBTOTAL</b>	<b>(716,645)</b>	<b>(596,137)</b>	<b>(120,508)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.878%	29.122%
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 March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	27,359	27,359	0	18,615	18,615	0	8,744	8,744
		TOTAL UNDERGROUND STORAGE TAX	0	27,359	27,359	0	18,615	18,615	0	8,744	8,744
		DISTRIBUTION									
99	408110	State Excise Tax	685,453	0	685,453	685,453	0	685,453	0	0	0
99	408120	Municipal Occupation & License Tax	1,445,600	0	1,445,600	1,205,252	0	1,205,252	240,348	0	240,348
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	341,197	0	341,197	224,938	0	224,938	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	2,471,856	0	2,471,856	2,115,643	0	2,115,643	356,213	0	356,213
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	55,348	105,663	161,011	42,674	73,686	116,360	12,674	31,977	44,651
		TOTAL A&G TAX	55,348	105,663	161,011	42,674	73,686	116,360	12,674	31,977	44,651
		TOTAL TAXES OTHER THAN FIT	2,527,204	133,022	2,660,226	2,158,317	92,301	2,250,618	368,887	40,721	409,608

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 March 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	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)	872,938	60,251,362	61,124,300	872,938	42,017,493	42,890,431	0	18,233,869	18,233,869
TOTAL INTANGIBLE PLANT			2,667,049	61,519,261	64,186,310	1,895,532	42,901,688	44,797,220	771,517	18,617,573	19,389,090
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,400,634	1,400,634	0	968,626	968,626	0	432,008	432,008
1	351XXX	Structures & Improvements	0	3,236,375	3,236,375	0	2,202,030	2,202,030	0	1,034,345	1,034,345
1	352XXX	Wells	0	23,857,527	23,857,527	0	16,232,661	16,232,661	0	7,624,866	7,624,866
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	15,752,156	15,752,156	0	10,717,767	10,717,767	0	5,034,389	5,034,389
1	355000	Measuring & Regulating Equipment	0	2,360,756	2,360,756	0	1,606,258	1,606,258	0	754,498	754,498
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,374,629	3,374,629	0	2,296,098	2,296,098	0	1,078,531	1,078,531
TOTAL UNDERGROUND STORAGE PLANT			0	52,586,009	52,586,009	0	35,795,155	35,795,155	0	16,790,854	16,790,854
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	712,290	0	712,290	525,399	0	525,399	186,891	0	186,891
6	375000	Structures & Improvements	1,674,543	0	1,674,543	996,801	0	996,801	677,742	0	677,742
6	376000	Mains	507,374,901	2,518,938	509,893,839	348,408,152	1,685,925	350,094,077	158,966,749	833,013	159,799,762
6	378000	Measuring & Reg Station Equip-General	7,700,001	0	7,700,001	4,916,969	0	4,916,969	2,783,032	0	2,783,032
6	379000	Measuring & Reg Station Equip-City Gate	7,039,056	0	7,039,056	1,997,503	0	1,997,503	5,041,553	0	5,041,553
6	380000	Services	358,979,247	0	358,979,247	244,527,969	0	244,527,969	114,451,278	0	114,451,278
6	381XXX	Meters	131,247,644	0	131,247,644	94,483,829	0	94,483,829	36,763,815	0	36,763,815
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	4,290,394	0	4,290,394	3,232,169	0	3,232,169	1,058,225	0	1,058,225
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,019,106,671	2,518,938	1,021,625,609	699,152,716	1,685,925	700,838,641	319,953,955	833,013	320,786,968
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	29,502,124	28,655,781	58,157,905	27,723,069	19,983,682	47,706,751	1,779,055	8,672,099	10,451,154
4	391XXX	Office Furniture & Equipment	420,017	11,939,620	12,359,637	417,875	8,326,333	8,744,208	2,142	3,613,287	3,615,429
4	392XXX	Transportation Equipment	14,255,862	5,282,426	19,538,288	10,726,767	3,683,805	14,410,572	3,529,095	1,598,621	5,127,716
4	393000	Stores Equipment	452,500	1,090,005	1,542,505	401,567	760,137	1,161,704	50,933	329,868	380,801
4	394000	Tools, Shop & Garage Equipment	3,704,564	7,716,222	11,420,786	2,912,756	5,381,062	8,293,818	791,808	2,335,160	3,126,968
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	3,528,705	1,061,792	4,590,497	2,650,416	740,462	3,390,878	878,289	321,330	1,199,619
4	397XXX	Communications Equipment	4,037,415	24,293,186	28,330,601	3,702,105	16,941,339	20,643,444	335,310	7,351,847	7,687,157
4	398000	Miscellaneous Equipment	990	167,799	168,789	0	117,018	117,018	990	50,781	51,771
TOTAL GENERAL PLANT			59,369,011	83,318,602	142,687,613	51,906,607	58,103,894	110,010,501	7,462,404	25,214,708	32,677,112



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,081,142,731	199,942,810	1,281,085,541	752,954,855	138,486,662	891,441,517	328,187,876	61,456,148	389,644,024
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,142,390)	(20,142,390)	0	(13,704,882)	(13,704,882)	0	(6,437,508)	(6,437,508)
G-ADEP		Distribution Plant	(314,667,064)	(2,091,954)	(316,759,018)	(205,425,447)	(1,400,145)	(206,825,592)	(109,241,617)	(691,809)	(109,933,426)
G-ADEP		General Plant	(19,287,400)	(27,364,699)	(46,652,099)	(15,909,829)	(19,083,320)	(34,993,149)	(3,377,571)	(8,281,379)	(11,658,950)
		TOTAL ACCUMULATED DEPRECIATION	(333,954,464)	(49,599,043)	(383,553,507)	(221,335,276)	(34,188,347)	(255,523,623)	(112,619,188)	(15,410,696)	(128,029,884)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(523,569)	(1,124,869)	(1,648,438)	(345,643)	(784,450)	(1,130,093)	(177,926)	(340,419)	(518,345)
G-AAMT		Misc IT Intangible Plant - 3031XX	(681,349)	(34,403,762)	(35,085,111)	(681,349)	(23,992,152)	(24,673,501)	0	(10,411,610)	(10,411,610)
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	(1,204,918)	(35,528,631)	(36,733,549)	(1,026,992)	(24,776,602)	(25,803,594)	(177,926)	(10,752,029)	(10,929,955)
		TOTAL ACCUMULATED DEPR/AMORT	(335,159,382)	(85,127,674)	(420,287,056)	(222,362,268)	(58,964,949)	(281,327,217)	(112,797,114)	(26,162,725)	(138,959,839)
		NET GAS UTILITY PLANT before DFIT	745,983,349	114,815,136	860,798,485	530,592,587	79,521,713	610,114,300	215,390,762	35,293,423	250,684,185
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,485,170)	(101,485,170)	0	(71,930,659)	(71,930,659)	0	(29,554,511)	(29,554,511)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,610,738)	(12,610,738)	0	(8,796,402)	(8,796,402)	0	(3,814,336)	(3,814,336)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,360,146)	(1,360,146)	0	(948,525)	(948,525)	0	(411,621)	(411,621)
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	(257,610)	(257,610)	0	(182,589)	(182,589)	0	(75,021)	(75,021)
		TOTAL ACCUMULATED DFIT	0	(115,707,320)	(115,707,320)	0	(81,853,751)	(81,853,751)	0	(33,853,569)	(33,853,569)
		NET GAS UTILITY PLANT	745,983,349	(892,184)	745,091,165	530,592,587	(2,332,038)	528,260,549	215,390,762	1,439,854	216,830,616

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%	66.930%	33.070%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.878%	29.122%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	745,983,349	(892,184)	745,091,165	530,592,587	(2,332,038)	528,260,549	215,390,762	1,439,854	216,830,616
	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	1,330,777	2,086,437	3,417,214	807,699	1,455,019	2,262,718	523,078	631,418	1,154,496
4	182318 Accumulated Amortization - AFUDC	(218,189)	(957,448)	(1,175,637)	(127,904)	(667,727)	(795,631)	(90,285)	(289,721)	(380,006)
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	7,417,109	7,417,109	0	5,046,601	5,046,601	0	2,370,508	2,370,508
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:	3,008,277	0	3,008,277	3,008,277	0	3,008,277	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,139,607	0	7,139,607	7,139,607	0	7,139,607	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,131,056)	0	(2,131,056)	(2,131,056)	0	(2,131,056)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(16,753,369)	0	(16,753,369)	(6,249,121)	0	(6,249,121)	(10,504,248)	0	(10,504,248)
99	190393 ADFIT-Customer Tax Credit	3,518,208	0	3,518,208	1,312,316	0	1,312,316	2,205,892	0	2,205,892
99	235199 Customer Deposits	(2,714)	0	(2,714)	(2,714)	0	(2,714)	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	2,260,246	0	2,260,246	2,260,246	0	2,260,246	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(474,651)	0	(474,651)	(474,651)	0	(474,651)	0	0	0
C-WKC	Working Capital	31,816,400	0	31,816,400	21,480,069	0	21,480,069	10,336,331	0	10,336,331
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,493,536	14,365,325	43,858,861	27,022,768	9,794,791	36,817,559	2,470,768	4,570,534	7,041,302
	NET RATE BASE	775,476,885	13,473,141	788,950,026	557,615,355	7,462,753	565,078,108	217,861,530	6,010,388	223,871,918

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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	281,203	281,203											
Steam (ED-ID)	388,172	388,172											
Steam (ED-WA)	1,002,419	1,002,419											
Hydro (ED-AN)	1,493,133	1,493,133											
Other (ED-AN)	843,269	843,269											
<b>Total Electric Production</b>	<b>4,008,196</b>	<b>4,008,196</b>											
<b>Electric Transmission</b>													
ED-AN	1,978,722	1,978,722											
ED-ID	16,765	16,765											
ED-WA	43,680	43,680											
<b>Total Electric Transmission</b>	<b>2,039,167</b>	<b>2,039,167</b>											
<b>Electric Distribution</b>													
ED-AN	7,094	7,094											
ED-ID	1,520,667	1,520,667											
ED-WA	3,455,194	3,455,194											
<b>Total Electric Distribution</b>	<b>4,982,955</b>	<b>4,982,955</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	64,553		64,553			64,553	64,553		43,922	43,922		20,631	
GD-OR	11,235			11,235									
<b>Total Gas Underground Storage</b>	<b>75,788</b>		<b>64,553</b>	<b>11,235</b>		<b>64,553</b>	<b>64,553</b>		<b>43,922</b>	<b>43,922</b>		<b>20,631</b>	
<b>Gas Distribution</b>													
6 GD-AN	4,408		4,408			4,408	4,408		2,950	2,950		1,458	
GD-ID	565,598		565,598		565,598	565,598	565,598				565,598	565,598	
GD-WA	1,453,178		1,453,178		1,453,178	1,453,178	1,453,178	1,453,178					
GD-OR	972,267			972,267									
<b>Total Gas Distribution</b>	<b>2,995,451</b>		<b>2,023,184</b>	<b>972,267</b>	<b>2,018,776</b>	<b>4,408</b>	<b>2,023,184</b>	<b>1,453,178</b>	<b>2,950</b>	<b>1,456,128</b>	<b>565,598</b>	<b>1,458</b>	
<b>General Plant</b>													
ED-AN	224,708	224,708											
ED-ID	53,135	53,135											
ED-WA	139,466	139,466											
7,4 CD-AA	1,629,357	1,164,534	320,983	143,840		320,983	320,983		223,844	223,844		97,139	
9,4 CD-AN	86,845	68,019	18,826			18,826	18,826		13,129	13,129		5,697	
9 CD-ID	36,165	28,325	7,840		7,840	7,840	7,840				7,840	7,840	
9 CD-WA	139,317	109,116	30,201		30,201	30,201	30,201	30,201					
8,4 GD-AA	27,165		18,696	8,469		18,696	18,696		13,038	13,038		5,658	
4 GD-AN	1,081		1,081			1,081	1,081		754	754		327	
GD-ID	4,792		4,792		4,792	4,792	4,792				4,792	4,792	
GD-WA	95,417		95,417		95,417	95,417	95,417	95,417					
GD-OR	15,775			15,775									
<b>Total General Plant</b>	<b>2,453,223</b>	<b>1,787,303</b>	<b>497,836</b>	<b>168,084</b>	<b>138,250</b>	<b>359,586</b>	<b>497,836</b>	<b>125,618</b>	<b>250,765</b>	<b>376,383</b>	<b>12,632</b>	<b>108,821</b>	
<b>Total Depreciation Expense</b>	<b>16,554,780</b>	<b>12,817,621</b>	<b>2,585,573</b>	<b>1,151,586</b>	<b>2,157,026</b>	<b>428,547</b>	<b>2,585,573</b>	<b>1,578,796</b>	<b>297,637</b>	<b>1,876,433</b>	<b>578,230</b>	<b>130,910</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		66.930%	33.070%			

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<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	4,298,633	3,072,320	846,830	379,483		846,830	846,830		590,554	590,554		256,276	256,276	
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	54,409	42,614	11,795			11,795	11,795	11,795		11,795			0	
	ED-AN	684,104	684,104												
	ED-ID	0	0												
	ED-WA	117,312	117,312												
8,4	GD-AA	25,181		17,331	7,850		17,331	17,331		12,086	12,086		5,245	5,245	
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>5,189,916</b>	<b>3,919,760</b>	<b>876,900</b>	<b>393,256</b>		<b>11,795</b>	<b>865,105</b>	<b>876,900</b>	<b>11,795</b>	<b>603,298</b>	<b>615,093</b>	<b>0</b>	<b>261,807</b>	<b>261,807</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>5,372,748</b>	<b>4,088,698</b>	<b>887,191</b>	<b>396,859</b>		<b>15,100</b>	<b>872,091</b>	<b>887,191</b>	<b>13,867</b>	<b>608,170</b>	<b>622,037</b>	<b>1,233</b>	<b>263,921</b>	<b>265,154</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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(80,501,096)	(80,501,096)											
	Steam (ED-ID)	(100,936,347)	(100,936,347)											
	Steam (ED-WA)	(199,455,543)	(199,455,543)											
	Hydro (ED-AN)	(207,055,971)	(207,055,971)											
	Other (ED-AN)	(182,086,653)	(182,086,653)											
	<b>Total Electric Production</b>	<b>(770,035,610)</b>	<b>(770,035,610)</b>											
<b>Electric Transmission</b>														
	ED-AN	(262,499,590)	(262,499,590)											
	ED-ID	(10,909,358)	(10,909,358)											
	ED-WA	(17,344,302)	(17,344,302)											
	<b>Total Electric Transmission</b>	<b>(290,753,250)</b>	<b>(290,753,250)</b>											
<b>Electric Distribution</b>														
	ED-AN	(593,565)	(593,565)											
	ED-ID	(299,178,455)	(299,178,455)											
	ED-WA	(500,255,075)	(500,255,075)											
	<b>Total Electric Distribution</b>	<b>(800,027,095)</b>	<b>(800,027,095)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(20,142,390)	(20,142,390)			(20,142,390)	(20,142,390)		(13,704,882)	(13,704,882)		(6,437,508)	(6,437,508)	
	GD-OR	(1,801,667)		(1,801,667)										
	<b>Total Gas Underground Storage</b>	<b>(21,944,057)</b>	<b>(20,142,390)</b>	<b>(1,801,667)</b>		<b>(20,142,390)</b>	<b>(20,142,390)</b>		<b>(13,704,882)</b>	<b>(13,704,882)</b>		<b>(6,437,508)</b>	<b>(6,437,508)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(2,091,954)	(2,091,954)			(2,091,954)	(2,091,954)		(1,400,145)	(1,400,145)		(691,809)	(691,809)	
	GD-ID	(109,241,617)	(109,241,617)		(109,241,617)	(109,241,617)					(109,241,617)		(109,241,617)	
	GD-WA	(205,425,447)	(205,425,447)		(205,425,447)	(205,425,447)	(205,425,447)			(205,425,447)				
	GD-OR	(151,646,485)		(151,646,485)										
	<b>Total Gas Distribution</b>	<b>(468,405,503)</b>	<b>(316,759,018)</b>	<b>(151,646,485)</b>	<b>(314,667,064)</b>	<b>(2,091,954)</b>	<b>(316,759,018)</b>	<b>(205,425,447)</b>	<b>(1,400,145)</b>	<b>(206,825,592)</b>	<b>(109,241,617)</b>	<b>(691,809)</b>	<b>(109,933,426)</b>	
<b>General Plant</b>														
	ED-AN	(36,955,062)	(36,955,062)											
	ED-ID	(13,899,734)	(13,899,734)											
	ED-WA	(27,443,490)	(27,443,490)											
7,4	CD-AA	(98,201,314)	(70,186,443)	(19,345,659)	(8,669,212)	(19,345,659)	(19,345,659)		(13,491,082)	(13,491,082)		(5,854,577)	(5,854,577)	
9,4	CD-AN	(9,114,363)	(7,138,551)	(1,975,812)		(1,975,812)	(1,975,812)		(1,377,872)	(1,377,872)		(597,940)	(597,940)	
9	CD-ID	(4,236,743)	(3,318,302)	(918,441)		(918,441)	(918,441)				(918,441)		(918,441)	
9	CD-WA	(9,155,194)	(7,170,531)	(1,984,663)		(1,984,663)	(1,984,663)	(1,984,663)		(1,984,663)				
8,4	GD-AA	(2,853,875)	(1,964,151)	(889,724)		(1,964,151)	(1,964,151)		(1,369,740)	(1,369,740)		(594,411)	(594,411)	
4	GD-AN	(4,079,077)	(4,079,077)			(4,079,077)	(4,079,077)		(2,844,626)	(2,844,626)		(1,234,451)	(1,234,451)	
	GD-ID	(2,459,130)	(2,459,130)			(2,459,130)	(2,459,130)				(2,459,130)		(2,459,130)	
	GD-WA	(13,925,166)	(13,925,166)			(13,925,166)	(13,925,166)	(13,925,166)		(13,925,166)				
	GD-OR	(6,012,749)		(6,012,749)										
	<b>Total General Plant</b>	<b>(228,335,897)</b>	<b>(166,112,113)</b>	<b>(46,652,099)</b>	<b>(15,571,685)</b>	<b>(19,287,400)</b>	<b>(27,364,699)</b>	<b>(46,652,099)</b>	<b>(15,909,829)</b>	<b>(19,083,320)</b>	<b>(34,993,149)</b>	<b>(3,377,571)</b>	<b>(8,281,379)</b>	<b>(11,658,950)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,579,501,412)</b>	<b>(2,026,928,068)</b>	<b>(383,553,507)</b>	<b>(169,019,837)</b>	<b>(333,954,464)</b>	<b>(49,599,043)</b>	<b>(383,553,507)</b>	<b>(221,335,276)</b>	<b>(34,188,347)</b>	<b>(255,523,623)</b>	<b>(112,619,188)</b>	<b>(15,410,696)</b>	<b>(128,029,884)</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			66.930%	33.070%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,761,487)	(16,761,487)											
Misc Intangible Plt (303000)	ED-AN	(3,136,804)	(3,136,804)											
<b>Total Production/Transmission</b>		<b>(19,898,291)</b>	<b>(19,898,291)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(526,779)	(526,779)											
Misc Intangible Plt (303000)	ED-WA	(73,226)	(73,226)											
<b>Total Distribution</b>		<b>(600,005)</b>	<b>(600,005)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,537,045)	(3,957,437)	(1,090,798)	(488,810)		(1,090,798)	(1,090,798)		(760,690)	(760,690)		(330,108)	(330,108)
9,4	CD-AN	(157,169)	(123,098)	(34,071)			(34,071)	(34,071)		(23,760)	(23,760)		(10,311)	(10,311)
	GD-ID	(177,926)		(177,926)		(177,926)		(177,926)				(177,926)		(177,926)
	GD-WA	(345,643)		(345,643)		(345,643)		(345,643)	(345,643)		(345,643)			
	GD-OR	(136,984)			(136,984)									
<b>Total General Plant - 303000</b>		<b>(6,354,767)</b>	<b>(4,080,535)</b>	<b>(1,648,438)</b>	<b>(625,794)</b>	<b>(523,569)</b>	<b>(1,124,869)</b>	<b>(1,648,438)</b>	<b>(345,643)</b>	<b>(784,450)</b>	<b>(1,130,093)</b>	<b>(177,926)</b>	<b>(340,419)</b>	<b>(518,345)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(173,060,207)	(123,689,592)	(34,092,860)	(15,277,755)		(34,092,860)	(34,092,860)		(23,775,338)	(23,775,338)		(10,317,522)	(10,317,522)
9,4	CD-AN	(182,875)	(143,232)	(39,643)			(39,643)	(39,643)		(27,646)	(27,646)		(11,997)	(11,997)
9	CD-ID	0	0	0		0		0				0		0
9	CD-WA	(3,143,047)	(2,461,698)	(681,349)		(681,349)		(681,349)	(681,349)		(681,349)		0	0
	ED-AN	(17,499,899)	(17,499,899)											
	ED-ID	0	0											
	ED-WA	(3,619,319)	(3,619,319)											
8,4	GD-AA	(283,923)		(195,407)	(88,516)		(271,259)	(271,259)		(189,168)	(189,168)		(82,091)	(82,091)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(98,114)			(98,114)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(197,887,384)</b>	<b>(147,413,740)</b>	<b>(35,009,259)</b>	<b>(15,464,385)</b>	<b>(681,349)</b>	<b>(34,403,762)</b>	<b>(35,085,111)</b>	<b>(681,349)</b>	<b>(23,992,152)</b>	<b>(24,673,501)</b>	<b>0</b>	<b>(10,411,610)</b>	<b>(10,411,610)</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
9	CD-WA	0	0	0		0		0	0		0			0
4	ED-AN	(1,668,908)	(1,668,908)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			0
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(1,668,908)</b>	<b>(1,668,908)</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>(226,409,355)</b>	<b>(173,661,479)</b>	<b>(36,657,697)</b>	<b>(16,090,179)</b>	<b>(1,204,918)</b>	<b>(35,528,631)</b>	<b>(36,733,549)</b>	<b>(1,026,992)</b>	<b>(24,776,602)</b>	<b>(25,803,594)</b>	<b>(177,926)</b>	<b>(10,752,029)</b>	<b>(10,929,955)</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 March 31, 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	21,051,560	8,516,429	3,395,835	9,139,296	21,051,560	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	4,459,793	0	0	0	0	0	0	0	0	4,459,793	0	4,459,793
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,360,663	0	0	94,600,813	94,600,813	0	0	26,075,051	26,075,051	0	11,684,799	11,684,799
9	CD-WA / ID / AN	32,439,588	9,655,555	6,427,675	9,324,104	25,407,334	2,672,469	1,779,055	2,580,730	7,032,254	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,362,204</b>	<b>18,171,984</b>	<b>9,823,510</b>	<b>113,064,213</b>	<b>141,059,707</b>	<b>27,723,069</b>	<b>1,779,055</b>	<b>28,655,781</b>	<b>58,157,905</b>	<b>4,459,793</b>	<b>11,684,799</b>	<b>16,144,592</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,976,130	1,693,584	7,798	2,274,748	3,976,130	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	122,514	0	0	0	0	0	0	84,319	84,319	0	38,195	38,195
7	CD-AA	59,898,112	0	0	42,810,379	42,810,379	0	0	11,799,928	11,799,928	0	5,287,805	5,287,805
9	CD-WA / ID / AN	1,117,575	667,507	7,739	200,061	875,307	184,753	2,142	55,373	242,268	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>65,359,563</b>	<b>2,361,091</b>	<b>15,537</b>	<b>45,285,188</b>	<b>47,661,816</b>	<b>417,876</b>	<b>2,142</b>	<b>11,939,620</b>	<b>12,359,638</b>	<b>12,109</b>	<b>5,326,000</b>	<b>5,338,109</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	62,363,123	25,557,285	12,254,369	24,551,469	62,363,123	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,433,298	0	0	0	0	10,296,056	3,313,285	2,823,957	16,433,298	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	7,127,191	1,556,146	779,715	3,246,297	5,582,158	430,711	215,810	898,512	1,545,033	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,412,156</b>	<b>27,113,431</b>	<b>13,034,084</b>	<b>33,214,651</b>	<b>73,362,166</b>	<b>10,726,767</b>	<b>3,529,095</b>	<b>5,282,426</b>	<b>19,538,288</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 March 31, 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	6,078,445	647,496	184,021	3,929,243	4,760,760	179,214	50,933	1,087,538	1,317,685	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,798,396</b>	<b>706,362</b>	<b>184,021</b>	<b>4,352,110</b>	<b>5,242,493</b>	<b>401,567</b>	<b>50,933</b>	<b>1,090,005</b>	<b>1,542,505</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,532,654	1,847,546	608,229	7,076,879	9,532,654	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,822,650	0	0	0	0	2,904,823	583,223	334,604	3,822,650	0	0	0
99	GD-OR / AS	1,297,042	0	0	0	0	0	0	0	0	1,297,042	0	1,297,042
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	1,823,716
7	CD-AA	15,916,848	0	0	11,376,090	11,376,090	0	0	3,135,619	3,135,619	0	1,405,139	1,405,139
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>38,432,450</b>	<b>1,876,208</b>	<b>1,361,840</b>	<b>19,247,720</b>	<b>22,485,768</b>	<b>2,912,756</b>	<b>791,808</b>	<b>7,716,221</b>	<b>11,420,785</b>	<b>1,297,042</b>	<b>3,228,855</b>	<b>4,525,897</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 March 31, 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	24,901,657	12,411,952	7,583,364	4,906,341	24,901,657	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,190,083	0	0	0	0	2,580,162	789,332	820,589	4,190,083	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>31,030,894</b>	<b>12,665,781</b>	<b>7,904,763</b>	<b>5,779,365</b>	<b>26,349,909</b>	<b>2,650,417</b>	<b>878,289</b>	<b>1,061,791</b>	<b>4,590,497</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>
	<b>397XXX Communication Equipment</b>												
99	ED-WA / ID / AN	41,512,805	12,320,176	6,553,472	22,639,157	41,512,805	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,057,462	0	0	0	0	763,614	287,726	6,122	1,057,462	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	118,902,995	0	0	84,982,349	84,982,349	0	0	23,423,890	23,423,890	0	10,496,756	10,496,756
9	CD-WA / ID / AN	16,984,044	10,616,686	171,920	2,513,637	13,302,243	2,938,491	47,584	695,726	3,681,801	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>179,419,836</b>	<b>22,936,862</b>	<b>6,725,392</b>	<b>110,135,143</b>	<b>139,797,397</b>	<b>3,702,105</b>	<b>335,310</b>	<b>24,293,185</b>	<b>28,330,600</b>	<b>719,232</b>	<b>10,572,607</b>	<b>11,291,839</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	839,066	0	0	599,697	599,697	0	0	165,296	165,296	0	74,073	74,073
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>1,121,015</b>	<b>0</b>	<b>10,423</b>	<b>858,361</b>	<b>868,784</b>	<b>0</b>	<b>990</b>	<b>167,799</b>	<b>168,789</b>	<b>9,092</b>	<b>74,350</b>	<b>83,442</b>
	<b>TOTAL GENERAL PLANT</b>	<b>660,458,473</b>	<b>87,041,815</b>	<b>39,766,503</b>	<b>345,844,426</b>	<b>472,652,744</b>	<b>51,906,610</b>	<b>7,462,404</b>	<b>83,318,598</b>	<b>142,687,612</b>	<b>12,229,823</b>	<b>32,888,294</b>	<b>45,118,117</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 March 31, 2024	
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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
	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	29,819,786	5,227,505	0	24,592,281	29,819,786	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	0	
7		CD-AA	112,548,548	0	0	80,440,698	80,440,698	0	0	22,172,064	22,172,064	0	9,935,786	
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>144,241,361</b>	<b>5,925,023</b>	<b>0</b>	<b>105,237,596</b>	<b>111,162,619</b>	<b>193,060</b>	<b>0</b>	<b>22,480,998</b>	<b>22,674,058</b>	<b>354,611</b>	<b>10,050,073</b>	<b>10,404,684</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,001,691	0	0	6,001,691	6,001,691	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	1,138,981	0	0	0	0	0	0	783,892	783,892	0	355,089	
7		CD-AA	37,765,238	0	0	26,991,571	26,991,571	0	0	7,439,752	7,439,752	0	3,333,915	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>44,905,910</b>	<b>0</b>	<b>0</b>	<b>32,993,262</b>	<b>32,993,262</b>	<b>0</b>	<b>0</b>	<b>8,223,644</b>	<b>8,223,644</b>	<b>0</b>	<b>3,689,004</b>	<b>3,689,004</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 March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	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	3,136,259	2,456,381	0	0	2,456,381	679,878	0	0	679,878	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,999,031</b>	<b>4,235,908</b>	<b>0</b>	<b>59,497</b>	<b>4,295,405</b>	<b>679,878</b>	<b>0</b>	<b>16,399</b>	<b>696,277</b>	<b>0</b>	<b>7,349</b>	<b>7,349</b>
	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	22,546,756	0	0	16,114,617	16,114,617	0	0	4,441,711	4,441,711	0	1,990,428	1,990,428
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,936,561</b>	<b>0</b>	<b>0</b>	<b>16,504,422</b>	<b>16,504,422</b>	<b>0</b>	<b>0</b>	<b>4,441,711</b>	<b>4,441,711</b>	<b>0</b>	<b>1,990,428</b>	<b>1,990,428</b>
		<b>TOTAL</b>	<b>373,036,979</b>	<b>10,480,647</b>	<b>0</b>	<b>270,060,531</b>	<b>280,541,178</b>	<b>1,895,532</b>	<b>771,517</b>	<b>61,519,261</b>	<b>64,186,310</b>	<b>780,562</b>	<b>27,528,929</b>	<b>28,309,491</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 March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(63,101,303)	(45,099,763)	(12,430,957)	(5,570,583)
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	(6,904,298)	(4,934,640)	(1,360,147)	(609,511)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	<u>(70,802,725)</u>	<u>(50,660,932)</u>	<u>(13,964,542)</u>	<u>(6,177,251)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended March 31, 2024
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,945,160	6,945,160	0	0	0	0	6,945,160
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	(42)	(42)	0	0	0	0	(42)
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	132,564,726	58,458,610	0	191,023,336	111,084,657	48,122,279	21,480,069	10,336,331	0
TOTAL		132,564,726	58,458,610	6,945,222	197,968,558	111,084,657	48,122,279	21,480,069	10,336,331	6,945,222

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						