

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	55,156,006	40,545,102	14,610,904
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	55,156,006	40,545,102	14,610,904
G-APL	Gas Net Adjusted Rate Base	780,160,229	559,381,805	220,778,424
	RATE OF RETURN	7.070%	7.248%	6.618%

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 Twelve Months Ended June 30, 2024
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers - AMA Percent	07-01-2023 thru 06-30-2024	272,390 100.000%	177,489 65.160%	94,901 34.840%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2023 thru 06-30-2024	14,419,451 100.000%	10,085,462 69.943%	4,333,989 30.057%
	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% 100.000%	278.949% 69.737%	121.051% 30.263%
6	Input	Actual Therms Purchased Percent	07-01-2023 thru 06-30-2024	291,673,520 100.000%	194,753,255 66.771%	96,920,265 33.229%

RESULTS OF OPERATIONS
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Input	Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	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			
	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)		100.000%	71.472%	19.700%	8.828%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2024
Average of Monthly Averages Basis

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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input	Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	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)	100.000%	0.000%	68.824%	31.176%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 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)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	07-01-2023 thru 06-30-2024	31,612,952	22,705,929	8,907,023	
			100.000%	71.825%	28.175%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2023 thru 06-30-2024	854,815,845	606,030,032	248,785,813	
			100.000%	70.896%	29.104%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2023 thru 06-30-2024	94,823,940	74,132,965	20,690,975	
			100.000%	78.180%	21.820%	
14	Net Allocated Schedule M's - AMA Percent	07-01-2023 thru 06-30-2024	-37,172,906	-26,555,341	-10,617,565	
			100.000%	71.437%	28.563%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	248,471,383	0	248,471,383	176,011,872	0	176,011,872	72,459,511	0	72,459,511
99	4812XX Commercial - Firm & Interruptible	125,915,277	0	125,915,277	91,869,210	0	91,869,210	34,046,067	0	34,046,067
99	4813XX Industrial-Firm	4,081,703	0	4,081,703	2,563,669	0	2,563,669	1,518,034	0	1,518,034
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	458,231	0	458,231	414,230	0	414,230	44,001	0	44,001
99	499XXX Unbilled Revenue	1,552,631	0	1,552,631	1,052,021	0	1,052,021	500,610	0	500,610
TOTAL SALES TO ULTIMATE CUSTOMERS		380,479,225	0	380,479,225	271,911,002	0	271,911,002	108,568,223	0	108,568,223
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	52,976,098	0	52,976,098	35,135,912	0	35,135,912	17,840,186	0	17,840,186
4	488000 Miscellaneous Service Revenues	10,485	0	10,485	3,525	0	3,525	6,960	0	6,960
99	4893XX Transportation Revenues	6,271,799	0	6,271,799	5,602,250	0	5,602,250	669,549	0	669,549
99	493000 Rent from Gas Property	1,050	0	1,050	1,000	0	1,000	50	0	50
99	495010 CCA Allowance Revenue	45,731,628	0	45,731,628	45,731,628	0	45,731,628	0	0	0
99	407310 CCA Allowance Revenue Deferral	(45,731,628)	0	(45,731,628)	(45,731,628)	0	(45,731,628)	0	0	0
4	495XXX Other Gas Revenues	14,300,660	385,378	14,686,038	10,104,735	268,751	10,373,486	4,195,925	116,627	4,312,552
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		73,560,092	385,378	73,945,470	50,847,422	268,751	51,116,173	22,712,670	116,627	22,829,297
TOTAL GAS REVENUES		454,039,317	385,378	454,424,695	322,758,424	268,751	323,027,175	131,280,893	116,627	131,397,520
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	240,338,800	0	240,338,800	162,923,681	0	162,923,681	77,415,119	0	77,415,119
99	808XXX Net Natural Gas Storage Transactions	3,605,202	0	3,605,202	2,500,745	0	2,500,745	1,104,457	0	1,104,457
99	811000 Gas Used for Products Extraction	(490,457)	0	(490,457)	(325,148)	0	(325,148)	(165,309)	0	(165,309)
10	813000 Other Gas Expenses	85,068	1,002,544	1,087,612	85,068	673,028	758,096	0	329,516	329,516
99	813010 Gas Technology Institute (GTI) Expenses	121,015	0	121,015	83,140	0	83,140	37,875	0	37,875
99	813100 CCA Emission Expense	32,192,225	0	32,192,225	32,192,225	0	32,192,225	0	0	0
99	407417 Regulatory Credits-CCA	(32,283,361)	0	(32,283,361)	(32,283,361)	0	(32,283,361)	0	0	0
TOTAL PRODUCTION EXPENSES		243,568,492	1,002,544	244,571,036	165,176,350	673,028	165,849,378	78,392,142	329,516	78,721,658
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000 Other Expenses	0	933,714	933,714	0	635,299	635,299	0	298,415	298,415
1	837000 Other Equipment	0	1,715,572	1,715,572	0	1,167,275	1,167,275	0	548,297	548,297
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,649,286	2,649,286	0	1,802,574	1,802,574	0	846,712	846,712
G-DEPX	Depreciation Expense-Underground Storage	0	778,538	778,538	0	529,717	529,717	0	248,821	248,821
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	285,860	285,860	0	194,499	194,499	0	91,361	91,361
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/		0	1,064,398	1,064,398	0	724,216	724,216	0	340,182	340,182
TOTAL UNDERGROUND STORAGE EXPENSES:		0	3,713,684	3,713,684	0	2,526,790	2,526,790	0	1,186,894	1,186,894

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	453,926	2,021,422	2,475,348	381,987	1,413,843	1,795,830	71,939	607,579	679,518
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,288,855	3,050,004	8,338,859	3,445,922	2,133,264	5,579,186	1,842,933	916,740	2,759,673
3	875000	Measuring & Reg Sta Exp-General	136,296	0	136,296	101,830	0	101,830	34,466	0	34,466
3	876000	Measuring & Reg Sta Exp-Industrial	4,688	0	4,688	3,177	0	3,177	1,511	0	1,511
3	877000	Measuring & Reg Sta Exp-City Gate	82,215	0	82,215	56,060	0	56,060	26,155	0	26,155
3	878000	Meter & House Regulator Expenses	501,863	0	501,863	292,534	0	292,534	209,329	0	209,329
3	879000	Customer Installation Expenses	2,318,196	5,102,651	7,420,847	1,515,775	3,568,947	5,084,722	802,421	1,533,704	2,336,125
3	880000	Other Expenses	1,875,177	2,371,960	4,247,137	1,453,958	1,659,020	3,112,978	421,219	712,940	1,134,159
3	881000	Rents	0	(862)	(862)	0	(603)	(603)	0	(259)	(259)
	MAINTENANCE										
3	885000	Supervision & Engineering	136,468	46	136,514	65,822	32	65,854	70,646	14	70,660
3	887000	Mains	1,163,835	0	1,163,835	932,648	0	932,648	231,187	0	231,187
3	889000	Measuring & Reg Sta Exp-General	265,038	29,949	294,987	180,818	20,947	201,765	84,220	9,002	93,222
3	890000	Measuring & Reg Sta Exp-Industrial	24,566	2,086	26,652	20,173	1,459	21,632	4,393	627	5,020
3	891000	Measuring & Reg Sta Exp-City Gate	124,890	5,783	130,673	65,917	4,045	69,962	58,973	1,738	60,711
3	892000	Services	1,166,736	0	1,166,736	947,311	0	947,311	219,425	0	219,425
3	893000	Meters & House Regulators	875,476	610,207	1,485,683	620,304	426,797	1,047,101	255,172	183,410	438,582
3	894000	Other Equipment	1,226	246,588	247,814	1,226	172,471	173,697	0	74,117	74,117
	TOTAL DISTRIBUTION OPERATING EXP		14,419,451	13,439,834	27,859,285	10,085,462	9,400,222	19,485,684	4,333,989	4,039,612	8,373,601
G-DEPX	Depreciation Expense-Distribution		24,454,319	55,165	24,509,484	17,385,801	36,834	17,422,635	7,068,518	18,331	7,086,849
G-OTX	Taxes Other Than FIT		24,889,315	0	24,889,315	22,791,081	0	22,791,081	2,098,234	0	2,098,234
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		49,343,634	55,165	49,398,799	40,176,882	36,834	40,213,716	9,166,752	18,331	9,185,083
	TOTAL DISTRIBUTION EXPENSES		63,763,085	13,494,999	77,258,084	50,262,344	9,437,056	59,699,400	13,500,741	4,057,943	17,558,684

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For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	81,690	81,690	0	53,229	53,229	0	28,461	28,461
2	902000	Meter Reading Expenses	340,248	74,347	414,595	238,917	48,445	287,362	101,331	25,902	127,233
2	903XXX	Customer Records & Collection Expenses	633,981	5,168,717	5,802,698	364,463	3,367,936	3,732,399	269,518	1,800,781	2,070,299
2	904000	Uncollectible Accounts	1,084,336	56,093	1,140,429	727,809	36,550	764,359	356,527	19,543	376,070
2	905000	Misc Customer Accounts	0	151,249	151,249	0	98,554	98,554	0	52,695	52,695
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,058,565	5,532,096	7,590,661	1,331,189	3,604,714	4,935,903	727,376	1,927,382	2,654,758
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	20,691,698	76,808	20,768,506	16,603,022	50,048	16,653,070	4,088,676	26,760	4,115,436
2	909000	Advertising	61,068	546,153	607,221	44,088	355,873	399,961	16,980	190,280	207,260
2	910000	Misc Customer Service & Info Exp	0	65,516	65,516	0	42,690	42,690	0	22,826	22,826
		TOTAL CUSTOMER SERVICE & INFO EXP	20,752,766	688,477	21,441,243	16,647,110	448,611	17,095,721	4,105,656	239,866	4,345,522
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	561,261	7,856,171	8,417,432	307,672	5,478,658	5,786,330	253,589	2,377,513	2,631,102
4	921000	Office Supplies & Expenses	118	1,120,895	1,121,013	117	781,679	781,796	1	339,216	339,217
4	922000	Admin. Expenses Transferred - Credit	0	(18,630)	(18,630)	0	(12,992)	(12,992)	0	(5,638)	(5,638)
4	923000	Outside Services Employed	711,531	3,366,278	4,077,809	595,121	2,347,541	2,942,662	116,410	1,018,737	1,135,147
4	924000	Property Insurance Premium	0	712,613	712,613	0	496,955	496,955	0	215,658	215,658
4	925XXX	Injuries and Damages	22,317	2,156,468	2,178,785	17,421	1,503,856	1,521,277	4,896	652,612	657,508
4	926XXX	Employee Pensions and Benefits	1,916,159	6,071,103	7,987,262	1,428,900	4,233,805	5,662,705	487,259	1,837,298	2,324,557
4	928000	Regulatory Commission Expenses	1,346,502	233,788	1,580,290	1,128,643	163,037	1,291,680	217,859	70,751	288,610
4	930000	Miscellaneous General Expenses	39,890	2,050,420	2,090,310	30,006	1,429,901	1,459,907	9,884	620,519	630,403
4	931000	Rents	79	152,946	153,025	79	106,660	106,739	0	46,286	46,286
4	935000	Maintenance of General Plant	637,090	3,249,519	3,886,609	541,256	2,266,117	2,807,373	95,834	983,402	1,079,236
		TOTAL ADMIN & GEN OPERATING EXP	5,234,947	26,951,571	32,186,518	4,049,215	18,795,217	22,844,432	1,185,732	8,156,354	9,342,086

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,626,368	4,698,563	6,324,931	1,476,940	3,276,637	4,753,577	149,428	1,421,926	1,571,354
G-AMTX	Amortization Expense - General Plant - 303000	39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
G-AMTX	Amortization Expense - Misc IT Intangible Plant - :	286,120	10,268,390	10,554,510	286,120	7,160,867	7,446,987	0	3,107,523	3,107,523
G-AMTX	Amortization Expense-General Plant - 390200, 39	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(61,192)	0	(61,192)	(61,192)	0	(61,192)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	1,550,390	0	1,550,390	1,550,390	0	1,550,390	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	754,848	0	754,848	754,848	0	754,848	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	317,976	0	317,976	317,976	0	317,976	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	40,431	232,465	272,896	28,653	164,808	193,461	11,778	67,657	79,435
99 407314	Regulatory Debit - FISERVE Amortization	158,334	0	158,334	0	0	0	158,334	0	158,334
99 407317	Regulatory Debit - CCA WA Gas Amortization	7,306,654	0	7,306,654	7,306,654	0	7,306,654	0	0	0
99 407319	AFUDC Equity DFIT Deferral	24,966	0	24,966	0	0	0	24,966	0	24,966
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	533,294	0	533,294	343,100	0	343,100	190,194	0	190,194
99 407347	COVID-19 Deferred Costs	(18,868)	0	(18,868)	0	0	0	(18,868)	0	(18,868)
99 407357	AMORT OF INTERVENOR FUND DEFER	35,701	0	35,701	35,701	0	35,701	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(6,660)	0	(6,660)	(6,660)	0	(6,660)	0	0	0
99 407381	Voluntary RNG Revenue Offset	41,075	0	41,075	35,081	0	35,081	5,994	0	5,994
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(9,200,873)	0	(9,200,873)	(6,523,511)	0	(6,523,511)	(2,677,362)	0	(2,677,362)
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407426	Reg Credits - CCA WA Gas Amortization	(3,500,449)	0	(3,500,449)	(3,500,449)	0	(3,500,449)	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	(87,464)	0	(87,464)	0	0	0	(87,464)	0	(87,464)
99 407443	Regulatory Deferral - Reg. Fees	(631,092)	0	(631,092)	(631,092)	0	(631,092)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(452,953)	0	(452,953)	(446,862)	0	(446,862)	(6,091)	0	(6,091)
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	(226,880)	0	(226,880)	(148,646)	0	(148,646)	(78,234)	0	(78,234)
99 407493	Amortization Remand Residual	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	639,255	1,161,883	1,801,138	469,996	810,262	1,280,258	169,259	351,621	520,880
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(899,382)	16,445,133	15,545,751	1,243,889	11,471,036	12,714,925	(2,143,271)	4,974,097	2,830,826
	TOTAL ADMIN & GENERAL EXPENSES	4,335,565	43,396,704	47,732,269	5,293,104	30,266,253	35,559,357	(957,539)	13,130,451	12,172,912
	TOTAL EXPENSES BEFORE FIT	334,478,473	67,828,504	402,306,977	238,710,097	46,956,452	285,666,549	95,768,376	20,872,052	116,640,428
	NET OPERATING INCOME (LOSS) BEFORE FIT			52,117,718			37,360,626			14,757,092
G-FIT	FEDERAL INCOME TAX			28,414,160			22,604,102			5,810,058
G-FIT	DEFERRED FEDERAL INCOME TAX			(31,452,448)			(25,788,578)			(5,663,870)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			55,156,006			40,545,102			14,610,904

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers - AMA	100.000%	65.160%	34.840%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.943%	30.057%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	61,851	381,159	443,010	61,851	265,809	327,660	0	115,350	115,350
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,728,344	0	3,728,344	1,896,656	0	1,896,656
4	495100	Entitlement Penalties	69,455	4,218	73,673	55,644	2,942	58,586	13,811	1,276	15,087
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	8,627,232	0	8,627,232	7,558,830	0	7,558,830	1,068,402	0	1,068,402
4	495329	Amortization Res Decoupling Deferral	41,544	0	41,544	(774,962)	0	(774,962)	816,506	0	816,506
4	495338	Non-Res Decoupling Deferred Rev	2,085,747	0	2,085,747	1,799,414	0	1,799,414	286,333	0	286,333
4	495339	Amortization Non-Res Decoupling	(2,210,169)	0	(2,210,169)	(2,324,386)	0	(2,324,386)	114,217	0	114,217
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
TOTAL OTHER GAS REVENUES			14,300,660	385,377	14,686,037	10,104,735	268,751	10,373,486	4,195,925	116,626	4,312,551

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	92,449,563	0	92,449,563	61,506,984	0	61,506,984	30,942,579	0	30,942,579
1	804001	Pipeline Demand Costs	28,410,804	0	28,410,804	19,368,214	0	19,368,214	9,042,590	0	9,042,590
1	804002	Transport Variable Charges	344,863	0	344,863	234,951	0	234,951	109,912	0	109,912
6	804010	Gas Costs - Fixed Hedge	38,466	0	38,466	23,915	0	23,915	14,551	0	14,551
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	531,816	0	531,816	383,791	0	383,791	148,025	0	148,025
6	804018	Merchandise Processing Fee	141,682	0	141,682	93,946	0	93,946	47,736	0	47,736
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	30,778,177	0	30,778,177	20,585,814	0	20,585,814	10,192,363	0	10,192,363
6	804700	Gas Costs - Offsystem Bookout	24,536	0	24,536	16,242	0	16,242	8,294	0	8,294
6	804711	Gas Costs - Offsystem Bookout Offset	(24,536)	0	(24,536)	(16,242)	0	(16,242)	(8,294)	0	(8,294)
6	804730	Gas Costs - Intracompany LDC Gas	4,629,772	0	4,629,772	3,062,698	0	3,062,698	1,567,074	0	1,567,074
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	74,127,163	0	74,127,163	51,963,443	0	51,963,443	22,163,720	0	22,163,720
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	8,886,494	0	8,886,494	5,699,925	0	5,699,925	3,186,569	0	3,186,569
		TOTAL PURCHASED GAS COSTS	240,338,800	0	240,338,800	162,923,681	0	162,923,681	77,415,119	0	77,415,119

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.771%	33.229%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	146,518	76,808	223,326	90,049	50,048	140,097	56,469	26,760	83,229
99	908600 Public Purpose Tariff Rider Expense Offset	20,442,521	0	20,442,521	16,420,234	0	16,420,234	4,022,287	0	4,022,287
99	908610 Limited Income Tax Refund Program	25,131	0	25,131	25,131	0	25,131	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	77,528	0	77,528	67,608	0	67,608	9,920	0	9,920
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		20,691,698	76,808	20,768,506	16,603,022	50,048	16,653,070	4,088,676	26,760	4,115,436

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.160%	34.840%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.38%	55.38%
2	Cost of Debt		5.235%	5.243%
	Total Cost of Debt		2.899%	2.904%
	Total Weighted Cost		2.899%	2.904%
G-APL	Net Rate Base	780,160,229	559,381,805	220,778,424
	Interest Deduction for FIT Calculation	22,627,884	16,216,479	6,411,405
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended June 30, 2024				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	454,424,695	323,027,175	131,397,520
G-OPS	Operating & Maintenance Expense	336,298,029	232,013,692	104,284,337
G-OPS	Book Deprec/Amort and Reg Amortizations	39,032,635	29,387,019	9,645,616
G-OTX	Taxes Other than FIT	26,976,313	24,265,838	2,710,475
	Net Operating Income Before FIT	52,117,718	37,360,626	14,757,092
G-INT	Less: Interest Expense	22,627,884	16,216,479	6,411,405
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	105,820,410	86,494,436	19,325,974
	Taxable Net Operating Income	135,305,525	107,638,583	27,666,942
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	28,414,160	22,604,102	5,810,058
G-DTE	Deferred FIT	(23,937,905)	(19,362,375)	(4,575,530)
G-DTE	Customer Tax Credit Amortization	(7,514,543)	(6,426,203)	(1,088,340)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(3,038,288)	(3,184,476)	146,188
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,406,463	15,884,486	42,290,949	19,173,723	11,062,516	30,236,239	7,232,740	4,821,970	12,054,710
12	997001	Contributions In Aid of Construction	0	1,554,377	1,554,377	0	1,101,991	1,101,991	0	452,386	452,386
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(316,940)	(316,940)	0	(224,698)	(224,698)	0	(92,242)	(92,242)
99	997010	Deferred Gas Credit and Refunds	83,013,656	0	83,013,656	57,663,367	0	57,663,367	25,350,289	0	25,350,289
12	997016	Redemption Expense Amortization	0	22,089	22,089	0	15,660	15,660	0	6,429	6,429
99	997018	DSM Tariff Rider	(92,169)	0	(92,169)	(2,063,343)	0	(2,063,343)	1,971,174	0	1,971,174
12	997020	FAS87 Current Pension Accrual	0	(402,519)	(402,519)	0	(285,370)	(285,370)	0	(117,149)	(117,149)
12	997027	Customer Uncollectibles	56,206	(859,659)	(803,453)	(203,922)	(609,464)	(813,386)	260,128	(250,195)	9,933
99	997031	Decoupling Mechanism	(8,544,353)	0	(8,544,353)	(6,258,896)	0	(6,258,896)	(2,285,457)	0	(2,285,457)
12	997032	Interest Rate Swaps	0	2,080,021	2,080,021	0	1,474,652	1,474,652	0	605,369	605,369
12	997035	Leases	0	(6,122)	(6,122)	0	(4,269)	(4,269)	0	(1,853)	(1,853)
12	997048	AFUDC	0	(148,556)	(148,556)	0	(105,320)	(105,320)	0	(43,236)	(43,236)
12	997049	Tax Depreciation	0	(40,889,589)	(40,889,589)	0	(28,989,083)	(28,989,083)	0	(11,900,506)	(11,900,506)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	548,856	0	548,856	538,936	0	538,936	9,920	0	9,920
12	997080	Book Transportation Depreciation	0	4,586,513	4,586,513	0	3,251,654	3,251,654	0	1,334,859	1,334,859
12	997081	Deferred Compensation	0	(12,118)	(12,118)	0	(8,591)	(8,591)	0	(3,527)	(3,527)
4	997082	Meal Disallowances	0	203,543	203,543	0	141,945	141,945	0	61,598	61,598
12	997083	Paid Time Off	0	211,541	211,541	0	149,974	149,974	0	61,567	61,567
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
12	997101	Repairs 481 (a)	0	(2,659,178)	(2,659,178)	0	(1,885,251)	(1,885,251)	0	(773,927)	(773,927)
99	997105	WA Nat Gas Line Extension	1,550,390	0	1,550,390	1,550,390	0	1,550,390	0	0	0
99	997107	MDM System	1,072,904	0	1,072,904	1,072,904	0	1,072,904	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(32,470)	0	(32,470)	(32,470)	0	(32,470)	0	0	0
99	997109	Tax Reform Amortization	(28,721)	0	(28,721)	(28,721)	0	(28,721)	0	0	0
99	997110	FISERVE	158,334	80,604	238,938	0	57,145	57,145	158,334	23,459	181,793
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,866)	(21,866)	0	(8,977)	(8,977)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,537	27,537	0	11,305	11,305
12	997115	AFUDC Equity DFIR Deferral	24,966	0	24,966	0	0	0	24,966	0	24,966
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	787,033	787,033	0	557,975	557,975	0	229,058	229,058
12	997120	Transportation Tax Disallowance	0	37,638	37,638	0	26,684	26,684	0	10,954	10,954
12	997122	Regulatory Fees	(631,092)	0	(631,092)	(631,092)	0	(631,092)	0	0	0
12	997125	COVID-19	(417,683)	0	(417,683)	(291,994)	0	(291,994)	(125,689)	0	(125,689)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,431)	(53,431)	0	(21,934)	(21,934)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(13,457,219)	(13,457,219)	0	(9,540,630)	(9,540,630)	0	(3,916,589)	(3,916,589)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,324,656)	(4,324,656)	0	(1,775,344)	(1,775,344)
12	997138	Intervenor Funding	35,427	0	35,427	35,427	0	35,427	0	0	0
12	997139	Pension Settlement	0	132,692	132,692	0	94,073	94,073	0	38,619	38,619
99	997140	Insurance Balancing	(233,452)	0	(233,452)	(155,218)	0	(155,218)	(78,234)	0	(78,234)
99	997141	CCA	48,927,057	0	48,927,057	48,927,057	0	48,927,057	0	0	0
99	997143	Depreciation Rate Deferral	450,348	0	450,348	347,618	0	347,618	102,730	0	102,730
99	997144	Williams Pipeline Outage	(9,200,873)	0	(9,200,873)	(6,523,511)	0	(6,523,511)	(2,677,362)	0	(2,677,362)
12	997145	Sec 174 Research Costs	0	2,165,823	2,165,823	0	1,535,482	1,535,482	0	630,341	630,341
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	142,993,316	(37,172,906)	105,820,410	113,049,777	(26,555,341)	86,494,436	29,943,539	(10,617,565)	19,325,974

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.160%	34.840%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.771%	33.229%
G-ALL	11	Book Depreciation	100.000%	71.825%	28.175%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.896%	29.104%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	864,128	612,632	251,496
99	410100	Deferred Federal Income Tax Exp	(2,995,284)	(1,890,301)	(1,104,983)
		SUBTOTAL	(2,131,156)	(1,277,669)	(853,487)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,270,231)	(2,318,463)	(951,768)
99	411100	Deferred Federal Income Tax Exp	(21,516,552)	(17,852,267)	(3,664,285)
		SUBTOTAL	(24,786,783)	(20,170,730)	(4,616,053)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,980,034	2,086,024	894,010
		SUBTOTAL	2,980,034	2,086,024	894,010
		Total Deferred Federal Income Tax Expense	(23,937,905)	(19,362,375)	(4,575,530)
99	411193	Customer Tax Credit Amortization	(7,514,543)	(6,426,203)	(1,088,340)
		SUBTOTAL	(7,514,543)	(6,426,203)	(1,088,340)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.896%	29.104%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-12A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	285,860	285,860	0	194,499	194,499	0	91,361	91,361
		TOTAL UNDERGROUND STORAGE TAX	0	285,860	285,860	0	194,499	194,499	0	91,361	91,361
		DISTRIBUTION									
99	408110	State Excise Tax	10,557,036	0	10,557,036	10,557,036	0	10,557,036	0	0	0
99	408120	Municipal Occupation & License Tax	11,182,964	0	11,182,964	9,311,686	0	9,311,686	1,871,278	0	1,871,278
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	3,153,989	0	3,153,989	2,922,332	0	2,922,332	231,657	0	231,657
99	409100	State Income Tax	45	0	45	27	0	27	18	0	18
99	411410	State Income Tax-ITC Deferred	8	0	8	0	0	0	8	0	8
99	411420	State Income Tax-ITC Amortization	(4,727)	0	(4,727)	0	0	0	(4,727)	0	(4,727)
		TOTAL DISTRIBUTION TAX	24,889,315	0	24,889,315	22,791,081	0	22,791,081	2,098,234	0	2,098,234
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	639,255	1,161,883	1,801,138	469,996	810,262	1,280,258	169,259	351,621	520,880
		TOTAL A&G TAX	639,255	1,161,883	1,801,138	469,996	810,262	1,280,258	169,259	351,621	520,880
		TOTAL TAXES OTHER THAN FIT	25,528,570	1,447,743	26,976,313	23,261,077	1,004,761	24,265,838	2,267,493	442,982	2,710,475

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended June 30, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	2,100,739	59,965,292	62,066,031	2,100,739	41,817,995	43,918,734	0	18,147,297	18,147,297
		TOTAL INTANGIBLE PLANT	3,894,850	61,233,191	65,128,041	3,123,333	42,702,190	45,825,523	771,517	18,531,001	19,302,518
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,355,371	1,355,371	0	937,061	937,061	0	418,310	418,310
1	351XXX	Structures & Improvements	0	3,201,417	3,201,417	0	2,178,244	2,178,244	0	1,023,173	1,023,173
1	352XXX	Wells	0	23,822,568	23,822,568	0	16,208,875	16,208,875	0	7,613,693	7,613,693
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	15,717,197	15,717,197	0	10,693,981	10,693,981	0	5,023,216	5,023,216
1	355000	Measuring & Regulating Equipment	0	2,325,798	2,325,798	0	1,582,473	1,582,473	0	743,325	743,325
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,339,671	3,339,671	0	2,272,312	2,272,312	0	1,067,359	1,067,359
		TOTAL UNDERGROUND STORAGE PLANT	0	52,365,954	52,365,954	0	35,644,661	35,644,661	0	16,721,293	16,721,293
		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	711,296	0	711,296	524,821	0	524,821	186,475	0	186,475
6	375000	Structures & Improvements	1,655,058	0	1,655,058	984,967	0	984,967	670,091	0	670,091
6	376000	Mains	503,806,039	2,518,938	506,324,977	345,852,328	1,681,920	347,534,248	157,953,711	837,018	158,790,729
6	378000	Measuring & Reg Station Equip-General	7,673,520	0	7,673,520	4,906,689	0	4,906,689	2,766,831	0	2,766,831
6	379000	Measuring & Reg Station Equip-City Gate	6,981,566	0	6,981,566	1,988,665	0	1,988,665	4,992,901	0	4,992,901
6	380000	Services	355,642,878	0	355,642,878	242,922,353	0	242,922,353	112,720,525	0	112,720,525
6	381XXX	Meters	128,723,890	0	128,723,890	92,085,712	0	92,085,712	36,638,178	0	36,638,178
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	4,255,445	0	4,255,445	3,187,620	0	3,187,620	1,067,825	0	1,067,825
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,009,538,287	2,518,938	1,012,057,225	692,517,080	1,681,920	694,199,000	317,021,207	837,018	317,858,225
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,613,744	5,970,247	3,261,721	1,822,747	5,084,468	94,782	790,997	885,779
4	390XXX	Structures & Improvements	29,493,130	28,508,719	58,001,849	27,718,910	19,881,125	47,600,035	1,774,220	8,627,594	10,401,814
4	391XXX	Office Furniture & Equipment	642,049	13,531,156	14,173,205	639,907	9,436,222	10,076,129	2,142	4,094,934	4,097,076
4	392XXX	Transportation Equipment	14,109,489	5,333,411	19,442,900	10,517,934	3,719,361	14,237,295	3,591,555	1,614,050	5,205,605
4	393000	Stores Equipment	439,811	1,088,098	1,527,909	388,022	758,807	1,146,829	51,789	329,291	381,080
4	394000	Tools, Shop & Garage Equipment	3,659,985	7,759,984	11,419,969	2,882,183	5,411,580	8,293,763	777,802	2,348,404	3,126,206
4	395XXX	Laboratory Equipment	110,161	509,658	619,819	110,161	355,420	465,581	0	154,238	154,238
4	396XXX	Power Operated Equipment	3,749,829	1,061,792	4,811,621	2,821,314	740,462	3,561,776	928,515	321,330	1,249,845
4	397XXX	Communications Equipment	4,270,095	22,984,459	27,254,554	3,589,221	16,028,672	19,617,893	680,874	6,955,787	7,636,661
4	398000	Miscellaneous Equipment	1,346	168,698	170,044	0	117,645	117,645	1,346	51,053	52,399
		TOTAL GENERAL PLANT	59,832,398	83,559,719	143,392,117	51,929,373	58,272,041	110,201,414	7,903,025	25,287,678	33,190,703

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended June 30, 2024		
Average of Monthly Averages Basis		

Report ID: G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,073,265,535	199,677,802	1,272,943,337	747,569,786	138,300,812	885,870,598	325,695,749	61,376,990	387,072,739
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,978,050)	(19,978,050)	0	(13,593,065)	(13,593,065)	0	(6,384,985)	(6,384,985)
G-ADEP		Distribution Plant	(310,189,180)	(2,080,367)	(312,269,547)	(202,216,328)	(1,389,082)	(203,605,410)	(107,972,852)	(691,285)	(108,664,137)
G-ADEP		General Plant	(19,573,745)	(28,994,432)	(48,568,177)	(15,848,602)	(20,219,847)	(36,068,449)	(3,725,143)	(8,774,585)	(12,499,728)
		TOTAL ACCUMULATED DEPRECIATION	(329,762,925)	(51,052,849)	(380,815,774)	(218,064,930)	(35,201,994)	(253,266,924)	(111,697,995)	(15,850,855)	(127,548,850)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(515,307)	(1,107,405)	(1,622,712)	(340,463)	(772,271)	(1,112,734)	(174,844)	(335,134)	(509,978)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,891,644)	(33,797,362)	(35,689,006)	(1,891,644)	(23,569,266)	(25,460,910)	0	(10,228,096)	(10,228,096)
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	(2,406,951)	(34,904,767)	(37,311,718)	(2,232,107)	(24,341,537)	(26,573,644)	(174,844)	(10,563,230)	(10,738,074)
		TOTAL ACCUMULATED DEPR/AMORT	(332,169,876)	(85,957,616)	(418,127,492)	(220,297,037)	(59,543,531)	(279,840,568)	(111,872,839)	(26,414,085)	(138,286,924)
		NET GAS UTILITY PLANT before DFIT	741,095,659	113,720,186	854,815,845	527,272,749	78,757,281	606,030,030	213,822,910	34,962,905	248,785,815
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,865,953)	(101,865,953)	0	(72,218,886)	(72,218,886)	0	(29,647,067)	(29,647,067)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(13,057,399)	(13,057,399)	0	(9,107,922)	(9,107,922)	0	(3,949,477)	(3,949,477)
4	282919	ADFIT - Common Plant (282919 from C-DT	0	(1,342,164)	(1,342,164)	0	(935,985)	(935,985)	0	(406,179)	(406,179)
4	283750	ADFIT - Common Plant (283750 from C-DT	0	2,788	2,788	0	1,944	1,944	0	844	844
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(258,546)	(258,546)	0	(183,299)	(183,299)	0	(75,247)	(75,247)
		TOTAL ACCUMULATED DFIT	0	(116,521,274)	(116,521,274)	0	(82,444,148)	(82,444,148)	0	(34,077,126)	(34,077,126)
		NET GAS UTILITY PLANT	741,095,659	(2,801,088)	738,294,571	527,272,749	(3,686,867)	523,585,882	213,822,910	885,779	214,708,689

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%	66.771%	33.229%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.896%	29.104%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	741,095,659	(2,801,088)	738,294,571	527,272,749	(3,686,867)	523,585,882	213,822,910	885,779	214,708,689
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	1,374,974	2,081,500	3,456,474	852,731	1,451,576	2,304,307	522,243	629,924	1,152,167
4 182318 Accumulated Amortization - AFUDC	(257,651)	(934,212)	(1,191,863)	(169,844)	(651,516)	(821,360)	(87,807)	(282,696)	(370,503)
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	11,992,103	11,992,103	0	8,159,427	8,159,427	0	3,832,676	3,832,676
1 164115 Gas Inventory--Clay Basin	0	65,647	65,647	0	45,780	45,780	0	19,867	19,867
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,074,539	0	3,074,539	3,074,539	0	3,074,539	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,296,867	0	7,296,867	7,296,867	0	7,296,867	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,177,996)	0	(2,177,996)	(2,177,996)	0	(2,177,996)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(18,143,321)	0	(18,143,321)	(7,632,481)	0	(7,632,481)	(10,510,840)	0	(10,510,840)
99 190393 ADFIT-Customer Tax Credit	3,810,097	0	3,810,097	1,602,821	0	1,602,821	2,207,276	0	2,207,276
99 235199 Customer Deposits	(2,224)	0	(2,224)	(2,224)	0	(2,224)	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	2,583,243	0	2,583,243	2,583,243	0	2,583,243	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(542,481)	0	(542,481)	(542,481)	0	(542,481)	0	0	0
C-WKC Working Capital	25,913,509	0	25,913,509	18,006,065	0	18,006,065	7,907,444	0	7,907,444
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	22,929,556	18,936,102	41,865,658	22,891,240	12,904,683	35,795,923	38,316	6,031,419	6,069,735
NET RATE BASE	764,025,215	16,135,014	780,160,229	550,163,989	9,217,816	559,381,805	213,861,226	6,917,198	220,778,424

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	3,807,025	3,807,025											
	Steam (ED-ID)	4,521,468	4,521,468											
	Steam (ED-WA)	11,560,314	11,560,314											
	Hydro (ED-AN)	17,050,667	17,050,667											
	Other (ED-AN)	10,586,227	10,586,227											
	Total Electric Production	47,525,701	47,525,701											
Electric Transmission														
	ED-AN	22,182,880	22,182,880											
	ED-ID	246,460	246,460											
	ED-WA	523,457	523,457											
	Total Electric Transmission	22,952,797	22,952,797											
Electric Distribution														
	ED-AN	86,451	86,451											
	ED-ID	19,597,089	19,597,089											
	ED-WA	41,053,441	41,053,441											
	Total Electric Distribution	60,736,981	60,736,981											
Gas Underground Storage														
1	GD-AN	778,538	778,538			778,538	778,538		529,717	529,717		248,821	248,821	
	GD-OR	133,064		133,064										
	Total Gas Underground Storage	911,602	778,538	133,064		778,538	778,538		529,717	529,717		248,821	248,821	
Gas Distribution														
6	GD-AN	55,165	55,165				55,165	55,165		36,834	36,834		18,331	
	GD-ID	7,068,518	7,068,518		7,068,518	7,068,518					7,068,518		7,068,518	
	GD-WA	17,385,801	17,385,801		17,385,801	17,385,801		17,385,801						
	GD-OR	11,453,569		11,453,569										
	Total Gas Distribution	35,963,053	24,509,484	11,453,569	24,454,319	55,165	24,509,484	17,385,801	36,834	17,422,635	7,068,518	18,331	7,086,849	
General Plant														
	ED-AN	2,726,057	2,726,057											
	ED-ID	581,459	581,459											
	ED-WA	1,547,734	1,547,734											
7,4	CD-AA	21,564,754	15,412,761	4,248,257	1,903,736		4,248,257	4,248,257		2,962,607	2,962,607		1,285,650	
9,4	CD-AN	898,058	703,377	194,681			194,681	194,681		135,765	135,765		58,916	
9	CD-ID	448,748	351,468	97,280		97,280	97,280				97,280		97,280	
9	CD-WA	1,628,496	1,275,471	353,025		353,025	353,025	353,025						
8,4	GD-AA	340,850		234,587	106,263		234,587	234,587		163,594	163,594		70,993	
4	GD-AN	21,038		21,038			21,038	21,038		14,671	14,671		6,367	
	GD-ID	52,148		52,148		52,148	52,148				52,148		52,148	
	GD-WA	1,123,915		1,123,915		1,123,915	1,123,915	1,123,915						
	GD-OR	183,384		183,384										
	Total General Plant	31,116,641	22,598,327	6,324,931	2,193,383	1,626,368	4,698,563	6,324,931	1,476,940	3,276,637	4,753,577	149,428	1,421,926	1,571,354
	Total Depreciation Expense	199,206,775	153,813,806	31,612,953	13,780,016	26,080,687	5,532,266	31,612,953	18,862,741	3,843,188	22,705,929	7,217,946	1,689,078	8,907,024

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 Ratio			69.737%	30.263%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased			66.771%	33.229%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	263,207	263,207												
Total Production/Transmission		1,181,608	1,181,608												
Distribution															
Franchises (302000)	ED-WA	112,025	112,025												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		117,891	117,891												
General Plant - 303000															
7,4	CD-AA	414,833	296,489	81,723	36,621		81,723	81,723		56,991	56,991		24,732	24,732	
9,4	CD-AN	9,729	7,620	2,109			2,109	2,109		1,471	1,471		638	638	
	GD-ID	14,795		14,795			14,795	14,795				14,795		14,795	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	6,607			6,607										
Total General Plant - 303000		470,826	304,109	123,489	43,228		39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	50,970,575	36,429,690	10,041,203	4,499,682		10,041,203	10,041,203		7,002,434	7,002,434		3,038,769	3,038,769	
9,4	CD-AN	83,346	65,278	18,068			18,068	18,068		12,600	12,600		5,468	5,468	
9,4	CD-ID	0	0	0			0	0				0		0	
9,4	CD-WA	1,319,863	1,033,743	286,120			286,120	286,120	286,120		286,120			0	
	ED-AN	7,885,584	7,885,584												
	ED-ID	0	0												
	ED-WA	1,356,119	1,356,119												
8,4	GD-AA	303,846		209,119	94,727		209,119	209,119		145,833	145,833		63,286	63,286	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	71,456			71,456										
Total Miscellaneous IT Intangible Plant - 3031XX		61,990,789	46,770,414	10,554,510	4,665,865		286,120	10,268,390	10,554,510	286,120	7,160,867	7,446,987	0	3,107,523	3,107,523
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	422,431	422,431												
	GD-OR	0			0										
Total General Plant- 390200, 396200		422,431	422,431	0	0		0	0		0	0		0	0	
Total Amortization Expense		64,183,545	48,796,453	10,677,999	4,709,093		325,777	10,352,222	10,677,999	310,982	7,219,329	7,530,311	14,795	3,132,893	3,147,688

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(80,610,306)	(80,610,306)											
	Steam (ED-ID)	(100,066,579)	(100,066,579)											
	Steam (ED-WA)	(197,205,939)	(197,205,939)											
	Hydro (ED-AN)	(203,878,277)	(203,878,277)											
	Other (ED-AN)	(180,006,078)	(180,006,078)											
	Total Electric Production	(761,767,179)	(761,767,179)											
Electric Transmission														
	ED-AN	(258,022,474)	(258,022,474)											
	ED-ID	(10,862,667)	(10,862,667)											
	ED-WA	(17,240,157)	(17,240,157)											
	Total Electric Transmission	(286,125,298)	(286,125,298)											
Electric Distribution														
	ED-AN	(576,847)	(576,847)											
	ED-ID	(295,599,320)	(295,599,320)											
	ED-WA	(492,385,950)	(492,385,950)											
	Total Electric Distribution	(788,562,117)	(788,562,117)											
Gas Underground Storage														
1	GD-AN	(19,978,050)	(19,978,050)			(19,978,050)	(19,978,050)		(13,593,065)	(13,593,065)		(6,384,985)	(6,384,985)	
	GD-OR	(1,773,818)		(1,773,818)										
	Total Gas Underground Storage	(21,751,868)	(19,978,050)	(1,773,818)		(19,978,050)	(19,978,050)		(13,593,065)	(13,593,065)		(6,384,985)	(6,384,985)	
Gas Distribution														
6	GD-AN	(2,080,367)	(2,080,367)				(2,080,367)		(1,389,082)	(1,389,082)		(691,285)	(691,285)	
	GD-ID	(107,972,852)	(107,972,852)		(107,972,852)	(107,972,852)					(107,972,852)		(107,972,852)	
	GD-WA	(202,216,328)	(202,216,328)		(202,216,328)	(202,216,328)	(202,216,328)			(202,216,328)				
	GD-OR	(149,665,969)		(149,665,969)										
	Total Gas Distribution	(461,935,516)	(312,269,547)	(149,665,969)	(310,189,180)	(2,080,367)	(312,269,547)	(202,216,328)	(1,389,082)	(203,605,410)	(107,972,852)	(691,285)	(108,664,137)	
General Plant														
	ED-AN	(36,792,769)	(36,792,769)											
	ED-ID	(13,734,645)	(13,734,645)											
	ED-WA	(27,276,065)	(27,276,065)											
7,4	CD-AA	(106,858,460)	(76,373,879)	(21,051,116)	(9,433,465)	(21,051,116)	(21,051,116)		(14,680,417)	(14,680,417)		(6,370,699)	(6,370,699)	
9,4	CD-AN	(9,052,265)	(7,089,915)	(1,962,350)		(1,962,350)	(1,962,350)		(1,368,484)	(1,368,484)		(593,866)	(593,866)	
9	CD-ID	(5,767,283)	(4,517,051)	(1,250,232)		(1,250,232)	(1,250,232)				(1,250,232)		(1,250,232)	
9	CD-WA	(9,950,650)	(7,793,548)	(2,157,102)		(2,157,102)	(2,157,102)	(2,157,102)		(2,157,102)				
8,4	GD-AA	(2,799,799)	(1,926,934)	(872,865)		(1,926,934)	(1,926,934)		(1,343,786)	(1,343,786)		(583,148)	(583,148)	
4	GD-AN	(4,054,032)	(4,054,032)			(4,054,032)	(4,054,032)		(2,827,160)	(2,827,160)		(1,226,872)	(1,226,872)	
	GD-ID	(2,474,911)	(2,474,911)		(2,474,911)	(2,474,911)					(2,474,911)		(2,474,911)	
	GD-WA	(13,691,500)	(13,691,500)		(13,691,500)	(13,691,500)	(13,691,500)			(13,691,500)				
	GD-OR	(5,930,235)		(5,930,235)										
	Total General Plant	(238,382,614)	(173,577,872)	(48,568,177)	(16,236,565)	(19,573,745)	(28,994,432)	(48,568,177)	(15,848,602)	(20,219,847)	(36,068,449)	(3,725,143)	(8,774,585)	(12,499,728)
Total Accumulated Depreciation		(2,558,524,592)	(2,010,032,466)	(380,815,774)	(167,676,352)	(329,762,925)	(51,052,849)	(380,815,774)	(218,064,930)	(35,201,994)	(253,266,924)	(111,697,995)	(15,850,855)	(127,548,850)

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 Ratio	69.737%	30.263%					
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased	66.771%	33.229%					

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,570,154)	(16,570,154)											
Misc Intangible Plt (303000)	ED-AN	(3,081,969)	(3,081,969)											
Total Production/Transmission		(19,652,123)	(19,652,123)											
Distribution														
Franchises (302000)	ED-WA	(503,669)	(503,669)											
Misc Intangible Plt (303000)	ED-WA	(72,004)	(72,004)											
Total Distribution		(575,673)	(575,673)											
General Plant - 303000														
7,4	CD-AA	(5,450,622)	(3,895,668)	(1,073,773)	(481,181)		(1,073,773)	(1,073,773)		(748,817)	(748,817)		(324,956)	(324,956)
9,4	CD-AN	(155,142)	(121,510)	(33,632)			(33,632)	(33,632)		(23,454)	(23,454)		(10,178)	(10,178)
	GD-ID	(174,844)		(174,844)		(174,844)		(174,844)				(174,844)		(174,844)
	GD-WA	(340,463)		(340,463)		(340,463)		(340,463)	(340,463)		(340,463)			
	GD-OR	(135,608)		(135,608)										
Total General Plant - 303000		(6,256,679)	(4,017,178)	(1,622,712)	(616,789)	(515,307)	(1,107,405)	(1,622,712)	(340,463)	(772,271)	(1,112,734)	(174,844)	(335,134)	(509,978)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(169,859,447)	(121,401,944)	(33,462,312)	(14,995,191)		(33,462,312)	(33,462,312)		(23,335,612)	(23,335,612)		(10,126,700)	(10,126,700)
9,4	CD-AN	(376,393)	(294,798)	(81,595)			(81,595)	(81,595)		(56,902)	(56,902)		(24,693)	(24,693)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(8,726,101)	(6,834,457)	(1,891,644)		(1,891,644)		(1,891,644)	(1,891,644)		(1,891,644)		0	0
	ED-AN	(16,067,933)	(16,067,933)											
	ED-ID	0	0											
	ED-WA	(3,336,020)	(3,336,020)											
8,4	GD-AA	(296,966)		(204,384)	(92,582)		(253,455)	(253,455)		(176,752)	(176,752)		(76,703)	(76,703)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(83,279)		(83,279)										
Total Miscellaneous IT Intangible Plant - 3031X		(198,746,139)	(147,935,152)	(35,639,935)	(15,171,052)	(1,891,644)	(33,797,362)	(35,689,006)	(1,891,644)	(23,569,266)	(25,460,910)	0	(10,228,096)	(10,228,096)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(1,581,458)	(1,581,458)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0		0										
Total General Plant - 390200, 396200		(1,581,458)	(1,581,458)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(226,812,072)	(173,761,584)	(37,262,647)	(15,787,841)	(2,406,951)	(34,904,767)	(37,311,718)	(2,232,107)	(24,341,537)	(26,573,644)	(174,844)	(10,563,230)	(10,738,074)

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 Ratio	69.737%	30.263%					
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,118,279	122,220	362,279	633,780	1,118,279	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	12,155,940	0	0	8,688,094	8,688,094	0	0	2,394,720	2,394,720	0	1,073,126	1,073,126
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
	TOTAL ACCOUNT	19,518,043	811,230	704,722	10,113,200	11,629,152	3,261,722	94,782	2,613,744	5,970,248	845,517	1,073,126	1,918,643
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,933,204	8,514,084	3,275,957	9,143,163	20,933,204	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	4,396,846	0	0	0	0	0	0	0	0	4,396,846	0	4,396,846
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,971,466	0	0	94,322,646	94,322,646	0	0	25,998,379	25,998,379	0	11,650,441	11,650,441
9	CD-WA / ID / AN	32,073,395	9,640,528	6,410,207	9,069,789	25,120,524	2,668,310	1,774,220	2,510,341	6,952,871	0	0	0
	TOTAL ACCOUNT	214,425,511	18,154,612	9,686,164	112,535,598	140,376,374	27,718,910	1,774,220	28,508,720	58,001,850	4,396,846	11,650,441	16,047,287
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,885,490	1,567,085	7,798	2,310,607	3,885,490	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	9,586	0	0	0	0	0	0	0	0	9,586	0	9,586
8	GD-AA	142,577	0	0	0	0	0	0	98,127	98,127	0	44,450	44,450
7	CD-AA	67,926,710	0	0	48,548,578	48,548,578	0	0	13,381,562	13,381,562	0	5,996,570	5,996,570
9	CD-WA / ID / AN	2,123,780	1,469,700	7,739	185,948	1,663,387	406,784	2,142	51,467	460,393	0	0	0
	TOTAL ACCOUNT	74,321,266	3,036,785	15,537	51,045,133	54,097,455	639,907	2,142	13,531,156	14,173,205	9,586	6,041,020	6,050,606
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,476,890	25,688,725	12,295,073	24,493,092	62,476,890	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,320,652	0	0	0	0	10,083,589	3,375,478	2,861,585	16,320,652	0	0	0
99	GD-OR / AS	4,821,275	0	0	0	0	0	0	0	0	4,821,275	0	4,821,275
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,574,991	0	0	5,413,998	5,413,998	0	0	1,492,273	1,492,273	0	668,720	668,720
9	CD-WA / ID / AN	7,210,476	1,569,277	780,680	3,297,432	5,647,389	434,345	216,077	912,665	1,563,087	0	0	0
	TOTAL ACCOUNT	98,501,471	27,258,002	13,075,753	33,204,522	73,538,277	10,517,934	3,591,555	5,333,411	19,442,900	4,821,275	699,019	5,520,294

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	222,353	0	0	
99	GD-OR / AS	16,896	0	0	0	0	0	0	0	0	16,896	16,896	
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	2,467	0	1,106	
9	CD-WA / ID / AN	6,011,111	598,558	187,111	3,922,353	4,708,022	165,669	51,789	1,085,631	1,303,089	0	0	
	TOTAL ACCOUNT	6,735,666	657,424	187,111	4,345,220	5,189,755	388,022	51,789	1,088,098	1,527,909	16,896	1,106	18,002
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,061,333	1,737,080	566,268	6,757,985	9,061,333	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,833,638	0	0	0	0	2,875,147	568,346	390,145	3,833,638	0	0	
99	GD-OR / AS	1,307,078	0	0	0	0	0	0	0	0	1,307,078	1,307,078	
8	GD-AA	5,836,688	0	0	0	0	0	0	4,017,042	4,017,042	0	1,819,646	
7	CD-AA	15,898,387	0	0	11,362,895	11,362,895	0	0	3,131,982	3,131,982	0	1,403,510	
9	CD-WA / ID / AN	2,017,283	25,420	756,758	797,798	1,579,976	7,036	209,456	220,815	437,307	0	0	
	TOTAL ACCOUNT	37,954,407	1,762,500	1,323,026	18,918,678	22,004,204	2,882,183	777,802	7,759,984	11,419,969	1,307,078	3,223,156	4,530,234
	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	
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,261,807	398,382	9,567	2,853,858	3,261,807	0	0	0	0	0	0	
99	GD-WA / ID / AN	205,078	0	0	0	0	110,161	0	94,917	205,078	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	1,292,940	0	0	924,090	924,090	0	0	254,709	254,709	0	114,141	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	5,010,933	398,382	9,567	3,777,948	4,185,897	110,161	0	509,657	619,818	18,586	186,632	205,218

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,249,806	12,506,214	7,594,064	5,149,528	25,249,806	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,411,206	0	0	0	0	2,751,059	839,558	820,589	4,411,206	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
	TOTAL ACCOUNT	31,600,166	12,760,043	7,915,463	6,022,552	26,698,058	2,821,314	928,515	1,061,791	4,811,620	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,175,906	12,513,515	6,556,959	23,105,432	42,175,906	0	0	0	0	0	0	0
99	GD-WA / ID / AN	966,876	0	0	0	0	673,028	287,726	6,122	966,876	0	0	0
99	GD-OR / AS	733,573	0	0	0	0	0	0	0	0	733,573	0	733,573
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	112,248,808	0	0	80,226,468	80,226,468	0	0	22,113,015	22,113,015	0	9,909,325	9,909,325
9	CD-WA / ID / AN	18,485,165	10,536,122	1,420,431	2,521,397	14,477,950	2,916,193	393,148	697,874	4,007,215	0	0	0
	TOTAL ACCOUNT	174,853,626	23,049,637	7,977,390	105,853,297	136,880,324	3,589,221	680,874	22,984,458	27,254,553	733,573	9,985,176	10,718,749
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	272,782	0	6,846	265,936	272,782	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	843,630	0	0	602,959	602,959	0	0	166,195	166,195	0	74,476	74,476
9	CD-WA / ID / AN	14,932	0	4,864	6,831	11,695	0	1,346	1,891	3,237	0	0	0
	TOTAL ACCOUNT	1,141,325	0	11,710	875,726	887,436	0	1,346	168,698	170,044	9,092	74,753	83,845
	TOTAL GENERAL PLANT	664,179,201	87,888,615	40,906,443	346,808,661	475,603,719	51,929,374	7,903,025	83,559,717	143,392,116	12,202,283	32,981,083	45,183,366

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:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,789,694	5,016,762	0	23,772,932	28,789,694	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	356,387	0	0	0	0	0	0	0	0	356,387	0	
8		GD-AA	395,735	0	0	0	0	0	0	272,361	272,361	0	123,374	
7		CD-AA	116,239,712	0	0	83,078,847	83,078,847	0	0	22,899,223	22,899,223	0	10,261,642	
9		CD-WA / ID / AN	1,208,983	576,563	0	370,337	946,900	159,581	0	102,502	262,083	0	0	
		TOTAL ACCOUNT	146,990,511	5,593,325	0	107,222,116	112,815,441	159,581	0	23,274,086	23,433,667	356,387	10,385,016	10,741,403
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,613,823	0	0	5,613,823	5,613,823	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	882,778	0	0	0	0	0	0	607,563	607,563	0	275,215	
7		CD-AA	34,610,017	0	0	24,736,472	24,736,472	0	0	6,818,173	6,818,173	0	3,055,372	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	41,106,618	0	0	30,350,295	30,350,295	0	0	7,425,736	7,425,736	0	3,330,587	3,330,587
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	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	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	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	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	1,778,390	1,778,390	0	0	1,778,390	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	8,954,508	7,013,350	0	0	7,013,350	1,941,158	0	0	1,941,158	0	0	0
		TOTAL ACCOUNT	10,816,143	8,791,740	0	59,497	8,851,237	1,941,158	0	16,399	1,957,557	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	433,248	0	0	433,248	433,248	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	21,119,088	0	0	15,094,235	15,094,235	0	0	4,160,460	4,160,460	0	1,864,393	1,864,393
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	21,552,336	0	0	15,527,483	15,527,483	0	0	4,160,460	4,160,460	0	1,864,393	1,864,393
		TOTAL	376,419,724	14,704,781	0	268,425,145	283,129,926	3,123,333	771,517	61,233,190	65,128,040	782,338	27,379,420	28,161,758

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)					
7	282900 CD-AA	(65,368,613)	(46,720,255)	(12,877,617)	(5,770,741)
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	(6,813,019)	(4,869,401)	(1,342,165)	(601,453)
7	283750 CD-AA	14,151	10,114	2,788	1,249
	Total	<u>(72,996,810)</u>	<u>(52,229,089)</u>	<u>(14,396,776)</u>	<u>(6,370,945)</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
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2024
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	6,672,449	6,672,449	0	0	0	0	6,672,449
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	539	539	0	0	0	0	539
7/4	154550 Supply Chain Average Cost Variance	0	0	(234)	(234)	0	0	0	0	(234)
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,763,345	47,812,191	0	157,575,536	91,757,280	39,904,747	18,006,065	7,907,444	0
TOTAL		109,763,345	47,812,191	6,672,770	164,248,306	91,757,280	39,904,747	18,006,065	7,907,444	6,672,770

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						