

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(489,603)	(540,226)	50,623
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(489,603)</u>	<u>(540,226)</u>	<u>50,623</u>
G-APL	Gas Net Adjusted Rate Base	<u>801,904,422</u>	<u>577,855,103</u>	<u>224,049,319</u>
	RATE OF RETURN	<u>-0.061%</u>	<u>-0.093%</u>	<u>0.023%</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 September 30, 2024
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	9-01-2024 thru 09-30-2024	274,216 100.000%	178,183 64.979%	96,033 35.021%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2024 thru 09-30-2024	1,280,155 100.000%	862,207 67.352%	417,948 32.648%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000%	278.949%	121.051%
				100.000%	69.737%	30.263%
6	Input	Actual Therms Purchased Percent	9-01-2024 thru 09-30-2024	7,689,730 100.000%	5,019,856 65.280%	2,669,874 34.720%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894	107,790,190	93,362,819	10,011,637	4,415,734
	Direct O & M Accts 901 - 935	22,024,373	17,671,165	2,366,681	1,986,527
	Direct O & M Accts 901 - 905 Utility 9 Only	5,750,511	4,121,480	1,629,031	XXXXXX
	Adjustments	0			
	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%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 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)		100.000%	0.000%	68.824%	31.176%

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

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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				
			System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	9-01-2024 thru 09-30-2024	2,673,426	1,946,422	727,004	
			100.000%	72.806%	27.194%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2024 thru 09-30-2024	886,185,244	631,239,051	254,946,193	
			100.000%	71.231%	28.769%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2024 thru 09-30-2024	98,093,187	76,706,057	21,387,130	
			100.000%	78.197%	21.803%	
14	Net Allocated Schedule M's - AMA Percent	9-01-2024 thru 09-30-2024	-2,520,096	-1,816,037	-704,059	
			100.000%	72.062%	27.938%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	7,676,626	0	7,676,626	4,939,054	0	4,939,054	2,737,572	0	2,737,572
99	4812XX	Commercial - Firm & Interruptible	4,378,702	0	4,378,702	3,119,703	0	3,119,703	1,258,999	0	1,258,999
99	4813XX	Industrial-Firm	201,413	0	201,413	142,490	0	142,490	58,923	0	58,923
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	5,652	0	5,652	4,899	0	4,899	753	0	753
99	499XXX	Unbilled Revenue	1,047,931	0	1,047,931	756,025	0	756,025	291,906	0	291,906
		TOTAL SALES TO ULTIMATE CUSTOMERS	13,310,324	0	13,310,324	8,962,171	0	8,962,171	4,348,153	0	4,348,153
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	3,708,906	0	3,708,906	2,421,174	0	2,421,174	1,287,732	0	1,287,732
4	488000	Miscellaneous Service Revenues	686	0	686	330	0	330	356	0	356
99	4893XX	Transportation Revenues	723,975	0	723,975	664,180	0	664,180	59,795	0	59,795
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	4,741,448	0	4,741,448	4,741,448	0	4,741,448	0	0	0
99	407310	CCA Allowance Revenue Deferral	(4,741,448)	0	(4,741,448)	(4,741,448)	0	(4,741,448)	0	0	0
4	495XXX	Other Gas Revenues	1,147,053	33,565	1,180,618	861,070	23,407	884,477	285,983	10,158	296,141
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	5,580,620	33,565	5,614,185	3,946,754	23,407	3,970,161	1,633,866	10,158	1,644,024
		TOTAL GAS REVENUES	18,890,944	33,565	18,924,509	12,908,925	23,407	12,932,332	5,982,019	10,158	5,992,177
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	9,442,164	0	9,442,164	6,213,069	0	6,213,069	3,229,095	0	3,229,095
99	808XXX	Net Natural Gas Storage Transactions	(106,168)	0	(106,168)	(69,306)	0	(69,306)	(36,862)	0	(36,862)
99	811000	Gas Used for Products Extraction	(66,708)	0	(66,708)	(43,547)	0	(43,547)	(23,161)	0	(23,161)
10	813000	Other Gas Expenses	5,745	76,621	82,366	5,745	51,437	57,182	0	25,184	25,184
99	813010	Gas Technology Institute (GTI) Expenses	3,282	0	3,282	2,186	0	2,186	1,096	0	1,096
99	813100	CCA Emission Expense	(786,945)	0	(786,945)	(786,945)	0	(786,945)	0	0	0
99	407417	Regulatory Credits-CCA	786,945	0	786,945	786,945	0	786,945	0	0	0
		TOTAL PRODUCTION EXPENSES	9,278,315	76,621	9,354,936	6,108,147	51,437	6,159,584	3,170,168	25,184	3,195,352
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	8,526	8,526	0	5,801	5,801	0	2,725	2,725
1	837000	Other Equipment	0	446,914	446,914	0	304,080	304,080	0	142,834	142,834
		TOTAL UNDERGROUND STORAGE OPER EXP	0	455,440	455,440	0	309,881	309,881	0	145,559	145,559
G-DEPX		Depreciation Expense-Underground Storage	0	66,828	66,828	0	45,470	45,470	0	21,358	21,358
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/	0	90,519	90,519	0	61,589	61,589	0	28,930	28,930
		TOTAL UNDERGROUND STORAGE EXPENSES	0	545,959	545,959	0	371,470	371,470	0	174,489	174,489

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	43,244	148,633	191,877	33,926	100,107	134,033	9,318	48,526	57,844
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	509,777	64,200	573,977	334,843	43,240	378,083	174,934	20,960	195,894
3	875000	Measuring & Reg Sta Exp-General	8,792	0	8,792	6,896	0	6,896	1,896	0	1,896
3	876000	Measuring & Reg Sta Exp-Industrial	63	0	63	63	0	63	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	9,477	0	9,477	4,633	0	4,633	4,844	0	4,844
3	878000	Meter & House Regulator Expenses	76,015	0	76,015	39,894	0	39,894	36,121	0	36,121
3	879000	Customer Installation Expenses	148,820	2,509	151,329	98,140	1,690	99,830	50,680	819	51,499
3	880000	Other Expenses	105,344	34,517	139,861	76,422	23,248	99,670	28,922	11,269	40,191
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	13,509	0	13,509	7,682	0	7,682	5,827	0	5,827
3	887000	Mains	49,542	0	49,542	37,190	0	37,190	12,352	0	12,352
3	889000	Measuring & Reg Sta Exp-General	37,207	300	37,507	34,405	202	34,607	2,802	98	2,900
3	890000	Measuring & Reg Sta Exp-Industrial	2,135	0	2,135	1,943	0	1,943	192	0	192
3	891000	Measuring & Reg Sta Exp-City Gate	25,715	0	25,715	2,368	0	2,368	23,347	0	23,347
3	892000	Services	133,920	0	133,920	101,536	0	101,536	32,384	0	32,384
3	893000	Meters & House Regulators	100,157	73,897	174,054	65,827	49,771	115,598	34,330	24,126	58,456
3	894000	Other Equipment	16,439	17,067	33,506	16,439	11,495	27,934	0	5,572	5,572
		TOTAL DISTRIBUTION OPERATING EXP	1,280,156	341,123	1,621,279	862,207	229,753	1,091,960	417,949	111,370	529,319
G-DEPX		Depreciation Expense-Distribution	2,090,582	4,409	2,094,991	1,513,369	2,878	1,516,247	577,213	1,531	578,744
G-OTX		Taxes Other Than FIT	1,006,097	0	1,006,097	850,156	0	850,156	155,941	0	155,941
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,096,679	4,409	3,101,088	2,363,525	2,878	2,366,403	733,154	1,531	734,685
		TOTAL DISTRIBUTION EXPENSES	4,376,835	345,532	4,722,367	3,225,732	232,631	3,458,363	1,151,103	112,901	1,264,004

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,691	9,691	0	6,297	6,297	0	3,394	3,394
2	902000	Meter Reading Expenses	28,684	10,338	39,022	21,488	6,718	28,206	7,196	3,620	10,816
2	903XXX	Customer Records & Collection Expenses	48,119	418,309	466,428	21,424	271,813	293,237	26,695	146,496	173,191
2	904000	Uncollectible Accounts	110,965	0	110,965	27,049	0	27,049	83,916	0	83,916
2	905000	Misc Customer Accounts	0	5,742	5,742	0	3,731	3,731	0	2,011	2,011
TOTAL CUSTOMER ACCOUNTS EXPENSES			187,768	444,080	631,848	69,961	288,559	358,520	117,807	155,521	273,328
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	568,213	1,401	569,614	457,544	910	458,454	110,669	491	111,160
2	909000	Advertising	19,055	72,128	91,183	13,135	46,868	60,003	5,920	25,260	31,180
2	910000	Misc Customer Service & Info Exp	0	3,286	3,286	0	2,135	2,135	0	1,151	1,151
TOTAL CUSTOMER SERVICE & INFO EXP			587,268	76,815	664,083	470,679	49,913	520,592	116,589	26,902	143,491
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	54,133	604,190	658,323	33,481	421,344	454,825	20,652	182,846	203,498
4	921000	Office Supplies & Expenses	6	89,410	89,416	6	62,352	62,358	0	27,058	27,058
4	922000	Admin. Expenses Transferred - Credit	0	(1,249)	(1,249)	0	(871)	(871)	0	(378)	(378)
4	923000	Outside Services Employed	113,463	538,089	651,552	87,465	375,247	462,712	25,998	162,842	188,840
4	924000	Property Insurance Premium	0	59,947	59,947	0	41,805	41,805	0	18,142	18,142
4	925XXX	Injuries and Damages	2,175	279,229	281,404	1,519	194,726	196,245	656	84,503	85,159
4	926XXX	Employee Pensions and Benefits	182,278	483,501	665,779	128,871	337,179	466,050	53,407	146,322	199,729
4	928000	Regulatory Commission Expenses	123,029	21,221	144,250	97,225	14,799	112,024	25,804	6,422	32,226
4	930000	Miscellaneous General Expenses	1,184	(140,630)	(139,446)	1,275	(98,071)	(96,796)	(91)	(42,559)	(42,650)
4	931000	Rents	0	13,977	13,977	0	9,747	9,747	0	4,230	4,230
4	935000	Maintenance of General Plant	(19,205)	273,727	254,522	(25,721)	190,889	165,168	6,516	82,838	89,354
TOTAL ADMIN & GEN OPERATING EXP			457,063	2,221,412	2,678,475	324,121	1,549,146	1,873,267	132,942	672,266	805,208

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	133,459	378,148	511,607	120,996	263,709	384,705	12,463	114,439	126,902
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	4,875	874,435	879,310	4,875	609,804	614,679	0	264,631	264,631
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99	407230 Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99	407302 Amortization WA Excess Natural Gas Line Extens	129,199	0	129,199	129,199	0	129,199	0	0	0
99	407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99	407306 Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99	407307 Regulatory Debit - Existing Meters Deferral Amorti	26,505	0	26,505	26,505	0	26,505	0	0	0
99	407311 Regulatory Debit - AFUDC Amortization	2,833	16,038	18,871	1,902	11,424	13,326	931	4,614	5,545
99	407314 Regulatory Debit - FISERVE Amortization	0	0	0	0	0	0	0	0	0
99	407317 Regulatory Debit - CCA WA Gas Amortization	1,455,402	0	1,455,402	1,455,402	0	1,455,402	0	0	0
99	407319 AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99	407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99	407337 Regulatory Debit - Depreciation Deferral	89,132	0	89,132	57,183	0	57,183	31,949	0	31,949
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	78	0	78	78	0	78	0	0	0
99	407359 Insurance Balance Acct O&M - Amort	(111)	0	(111)	(111)	0	(111)	0	0	0
99	407381 Voluntary RNG Revenue Offset	3,550	0	3,550	3,046	0	3,046	504	0	504
99	407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413 Reg Credits - Williams Outage	0	0	0	0	0	0	0	0	0
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	(773,158)	0	(773,158)	(773,158)	0	(773,158)	0	0	0
99	407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407437 Depreciation Deferral	0	0	0	0	0	0	0	0	0
99	407443 Regulatory Deferral - Reg. Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
99	407447 Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407452 Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407454 Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459 Insurance Balancing	(43,533)	0	(43,533)	(27,827)	0	(27,827)	(15,706)	0	(15,706)
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	43,785	59,416	103,201	30,585	41,435	72,020	13,200	17,981	31,181
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,070,042	1,335,023	2,405,065	1,024,143	931,244	1,955,387	45,899	403,779	449,678
	TOTAL ADMIN & GENERAL EXPENSES	1,527,105	3,556,435	5,083,540	1,348,264	2,480,390	3,828,654	178,841	1,076,045	1,254,886
	TOTAL EXPENSES BEFORE FIT	15,957,291	5,045,442	21,002,733	11,222,783	3,474,400	14,697,183	4,734,508	1,571,042	6,305,550
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,078,224)			(1,764,851)			(313,373)
G-FIT	FEDERAL INCOME TAX			666,914			637,707			29,207
G-FIT	DEFERRED FEDERAL INCOME TAX			(2,255,535)			(1,862,332)			(393,203)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(489,603)			(540,226)			50,623

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	64.979%	35.021%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.352%	32.648%
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-495-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,955	33,565	38,520	4,955	23,407	28,362	0	10,158	10,158
4	495028	Deferred Exchange Reservation	468,750	0	468,750	306,000	0	306,000	162,750	0	162,750
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	459,966	0	459,966	415,074	0	415,074	44,892	0	44,892
4	495329	Amortization Res Decoupling Deferral	(94,802)	0	(94,802)	(113,164)	0	(113,164)	18,362	0	18,362
4	495338	Non-Res Decoupling Deferred Rev	326,451	0	326,451	274,204	0	274,204	52,247	0	52,247
4	495339	Amortization Non-Res Decoupling	(18,267)	0	(18,267)	(25,999)	0	(25,999)	7,732	0	7,732
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	1,147,053	33,565	1,180,618	861,070	23,407	884,477	285,983	10,158	296,141

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended September 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	2,129,269	0	2,129,269	1,389,942	0	1,389,942	739,327	0	739,327
1	804001	Pipeline Demand Costs	2,353,970	0	2,353,970	1,601,641	0	1,601,641	752,329	0	752,329
1	804002	Transport Variable Charges	24,028	0	24,028	16,349	0	16,349	7,679	0	7,679
6	804010	Gas Costs - Fixed Hedge	11,737	0	11,737	7,662	0	7,662	4,075	0	4,075
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	28,912	0	28,912	18,874	0	18,874	10,038	0	10,038
6	804018	Merchandise Processing Fee	7,379	0	7,379	4,817	0	4,817	2,562	0	2,562
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,373,938	0	1,373,938	896,907	0	896,907	477,031	0	477,031
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	82,834	0	82,834	54,074	0	54,074	28,760	0	28,760
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	2,108,984	0	2,108,984	1,418,629	0	1,418,629	690,355	0	690,355
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,321,113	0	1,321,113	804,174	0	804,174	516,939	0	516,939
		TOTAL PURCHASED GAS COSTS	9,442,164	0	9,442,164	6,213,069	0	6,213,069	3,229,095	0	3,229,095

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	65.280%	34.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended September 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	11,229	1,401	12,630	6,598	910	7,508	4,631	491	5,122
99	908600 Public Purpose Tariff Rider Expense Offset	473,601	0	473,601	379,534	0	379,534	94,067	0	94,067
99	908610 Limited Income Tax Refund Program	21,683	0	21,683	21,683	0	21,683	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	61,700	0	61,700	49,729	0	49,729	11,971	0	11,971
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		568,213	1,401	569,614	457,544	910	458,454	110,669	491	111,160

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	64.979%	35.021%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.33%	55.33%
2	Cost of Debt		5.205%	5.214%
	Total Cost of Debt		2.880%	2.885%
	Total Weighted Cost		2.880%	2.885%
G-APL	Net Rate Base	801,904,422	577,855,103	224,049,319
	Interest Deduction for FIT Calculation	23,106,050	16,642,227	6,463,823
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	18,924,509	12,932,332	5,992,177
G-OPS	Operating & Maintenance Expense	15,406,061	10,313,804	5,092,257
G-OPS	Book Deprec/Amort and Reg Amortizations	4,463,683	3,445,084	1,018,599
G-OTX	Taxes Other than FIT	1,132,989	938,295	194,694
	Net Operating Income Before FIT	(2,078,224)	(1,764,851)	(313,373)
G-INT	Less: Interest Expense	1,925,504	1,386,852	538,652
G-OTX	Less: Idaho ITC Deferral & Amortization	(395)	0	(395)
G-SCM	Schedule M Adjustments	7,179,904	6,188,403	991,501
	Taxable Net Operating Income	3,175,781	3,036,700	139,081
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	666,914	637,707	29,207
G-DTE	Deferred FIT	(2,000,689)	(1,641,468)	(359,221)
G-DTE	Customer Tax Credit Amortization	(254,846)	(220,864)	(33,982)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,588,621)	(1,224,625)	(363,996)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,232,221	1,330,805	3,563,026	1,641,312	926,733	2,568,045	590,909	404,072	994,981
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,600	92,600	0	37,400	37,400
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(5,926)	(5,926)	0	(4,221)	(4,221)	0	(1,705)	(1,705)
99	997010	Deferred Gas Credit and Refunds	3,430,097	468,750	3,898,847	2,222,803	333,895	2,556,698	1,207,294	134,855	1,342,149
12	997016	Redemption Expense Amortization	0	1,790	1,790	0	1,275	1,275	0	515	515
99	997018	DSM Tariff Rider	(1,026,073)	0	(1,026,073)	(936,485)	0	(936,485)	(89,588)	0	(89,588)
12	997020	FAS87 Current Pension Accrual	0	(44,370)	(44,370)	0	(31,605)	(31,605)	0	(12,765)	(12,765)
12	997027	Customer Uncollectibles	59,349	(69,498)	(10,149)	(20,200)	(49,504)	(69,704)	79,549	(19,994)	59,555
99	997031	Decoupling Mechanism	(673,348)	0	(673,348)	(550,115)	0	(550,115)	(123,233)	0	(123,233)
12	997032	Interest Rate Swaps	0	92,034	92,034	0	65,557	65,557	0	26,477	26,477
12	997035	Leases	0	(28,423)	(28,423)	0	(19,821)	(19,821)	0	(8,602)	(8,602)
12	997048	AFUDC	0	(35,896)	(35,896)	0	(25,569)	(25,569)	0	(10,327)	(10,327)
12	997049	Tax Depreciation	0	(3,406,510)	(3,406,510)	0	(2,426,491)	(2,426,491)	0	(980,019)	(980,019)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	111,238	0	111,238	99,267	0	99,267	11,971	0	11,971
12	997080	Book Transportation Depreciation	0	322,988	322,988	0	230,068	230,068	0	92,920	92,920
12	997081	Deferred Compensation	0	(3,404)	(3,404)	0	(2,425)	(2,425)	0	(979)	(979)
4	997082	Meal Disallowances	0	10,658	10,658	0	7,433	7,433	0	3,225	3,225
12	997083	Paid Time Off	0	18,502	18,502	0	13,179	13,179	0	5,323	5,323
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	(566,666)	(566,666)	0	(403,642)	(403,642)	0	(163,024)	(163,024)
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	0	(5,199)	(5,199)	0	(3,703)	(3,703)	0	(1,496)	(1,496)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	71,792	71,792	0	51,138	51,138	0	20,654	20,654
12	997120	Transportation Tax Disallowance	0	2,545	2,545	0	1,813	1,813	0	732	732
12	997122	Regulatory Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
12	997125	COVID-19	2,581	0	2,581	2,661	0	2,661	(80)	0	(80)
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	(306,706)	(306,706)	0	(123,874)	(123,874)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(320,540)	(320,540)	0	(129,461)	(129,461)
12	997138	Intervenor Funding	1	0	1	1	0	1	0	0	0
12	997139	Pension Settlement	0	10,844	10,844	0	7,724	7,724	0	3,120	3,120
99	997140	Insurance Balancing	(43,620)	0	(43,620)	(27,914)	0	(27,914)	(15,706)	0	(15,706)
99	997141	CCA	5,364,704	0	5,364,704	5,364,704	0	5,364,704	0	0	0
99	997143	Depreciation Rate Deferral	91,255	0	91,255	59,306	0	59,306	31,949	0	31,949
99	997144	Williams Pipeline Outage	0	0	0	0	0	0	0	0	0
12	997145	Sec 174 Research Costs	0	65,667	65,667	0	46,775	46,775	0	18,892	18,892
99	997147	Energy Efficiency Program	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			9,700,002	(2,520,098)	7,179,904	8,004,440	(1,816,037)	6,188,403	1,695,562	(704,061)	991,501

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	64.979%	35.021%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	65.280%	34.720%
G-ALL	11	Book Depreciation	100.000%	72.806%	27.194%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.231%	28.769%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	169,324	120,611	48,713
99	410100	Deferred Federal Income Tax Exp	(17,833)	(10,616)	(7,217)
		SUBTOTAL	151,491	109,995	41,496
12	411100	Deferred Federal Income Tax Expense - Allocated	(313,792)	(223,517)	(90,275)
99	411100	Deferred Federal Income Tax Exp	(1,552,784)	(1,328,023)	(224,761)
		SUBTOTAL	(1,866,576)	(1,551,540)	(315,036)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(285,604)	(199,923)	(85,681)
		SUBTOTAL	(285,604)	(199,923)	(85,681)
		Total Deferred Federal Income Tax Expense	(2,000,689)	(1,641,468)	(359,221)
99	411193	Customer Tax Credit Amortization	(254,846)	(220,864)	(33,982)
		SUBTOTAL	(254,846)	(220,864)	(33,982)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.231%	28.769%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended September 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE											
1	408190	R&P Property Tax - Storage	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UNDERGROUND STORAGE TAX	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
DISTRIBUTION											
99	408110	State Excise Tax	314,638	0	314,638	314,638	0	314,638	0	0	0
99	408120	Municipal Occupation & License Tax	343,094	0	343,094	275,738	0	275,738	67,356	0	67,356
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	348,760	0	348,760	259,780	0	259,780	88,980	0	88,980
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	(395)	0	(395)	0	0	0	(395)	0	(395)
		TOTAL DISTRIBUTION TAX	1,006,097	0	1,006,097	850,156	0	850,156	155,941	0	155,941
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	43,785	59,416	103,201	30,585	41,435	72,020	13,200	17,981	31,181
		TOTAL A&G TAX	43,785	59,416	103,201	30,585	41,435	72,020	13,200	17,981	31,181
		TOTAL TAXES OTHER THAN FIT	1,049,882	83,107	1,132,989	880,741	57,554	938,295	169,141	25,553	194,694

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended September 30, 2024		
Average of Monthly Averages Basis		

Report ID: G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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)	292,239	59,473,080	59,765,319	292,239	41,474,742	41,766,981	0	17,998,338	17,998,338
		TOTAL INTANGIBLE PLANT	2,086,350	60,740,979	62,827,329	1,314,833	42,358,937	43,673,770	771,517	18,382,042	19,153,559
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,586,527	3,586,527	0	2,440,273	2,440,273	0	1,146,254	1,146,254
1	352XXX	Wells	0	24,207,689	24,207,689	0	16,470,912	16,470,912	0	7,736,777	7,736,777
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	16,102,318	16,102,318	0	10,956,017	10,956,017	0	5,146,301	5,146,301
1	355000	Measuring & Regulating Equipment	0	2,710,918	2,710,918	0	1,844,509	1,844,509	0	866,409	866,409
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,724,791	3,724,791	0	2,534,348	2,534,348	0	1,190,443	1,190,443
		TOTAL UNDERGROUND STORAGE PLANT	0	54,445,440	54,445,440	0	37,062,156	37,062,156	0	17,383,284	17,383,284
		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	730,972	0	730,972	541,016	0	541,016	189,956	0	189,956
6	375000	Structures & Improvements	1,740,010	0	1,740,010	1,060,419	0	1,060,419	679,591	0	679,591
6	376000	Mains	526,696,775	2,518,937	529,215,712	364,823,120	1,644,362	366,467,482	161,873,655	874,575	162,748,230
6	378000	Measuring & Reg Station Equip-General	7,802,205	0	7,802,205	4,916,175	0	4,916,175	2,886,030	0	2,886,030
6	379000	Measuring & Reg Station Equip-City Gate	7,144,945	0	7,144,945	2,092,939	0	2,092,939	5,052,006	0	5,052,006
6	380000	Services	367,759,874	0	367,759,874	249,515,009	0	249,515,009	118,244,865	0	118,244,865
6	381XXX	Meters	136,467,008	0	136,467,008	99,743,597	0	99,743,597	36,723,411	0	36,723,411
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	4,343,103	0	4,343,103	3,232,659	0	3,232,659	1,110,444	0	1,110,444
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,052,773,487	2,518,937	1,055,292,424	725,988,859	1,644,362	727,633,221	326,784,628	874,575	327,659,203
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,703,545	6,060,048	3,261,721	1,885,371	5,147,092	94,782	818,174	912,956
4	390XXX	Structures & Improvements	29,536,026	28,859,562	58,395,588	27,723,305	20,125,793	47,849,098	1,812,721	8,733,769	10,546,490
4	391XXX	Office Furniture & Equipment	237,560	12,295,624	12,533,184	235,418	8,574,599	8,810,017	2,142	3,721,025	3,723,167
4	392XXX	Transportation Equipment	14,782,387	5,268,988	20,051,375	11,248,015	3,674,434	14,922,449	3,534,372	1,594,554	5,128,926
4	393000	Stores Equipment	458,530	1,112,759	1,571,289	405,221	776,005	1,181,226	53,309	336,754	390,063
4	394000	Tools, Shop & Garage Equipment	3,971,244	7,785,385	11,756,629	3,158,595	5,429,294	8,587,889	812,649	2,356,091	3,168,740
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	4,563,693	1,061,792	5,625,485	3,559,670	740,462	4,300,132	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,126,450	25,990,496	30,116,946	3,819,417	18,124,992	21,944,409	307,033	7,865,504	8,172,537
4	398000	Miscellaneous Equipment	6,135	167,653	173,788	0	116,916	116,916	6,135	50,737	56,872
		TOTAL GENERAL PLANT	61,148,859	85,747,939	146,896,798	53,521,693	59,798,040	113,319,733	7,627,166	25,949,899	33,577,065

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended September 30, 2024		
Average of Monthly Averages Basis		

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,116,008,696	203,453,295	1,319,461,991	780,825,385	140,863,495	921,688,880	335,183,311	62,589,800	397,773,111
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,538,457)	(20,538,457)	0	(13,974,366)	(13,974,366)	0	(6,564,091)	(6,564,091)
G-ADEP		Distribution Plant	(325,346,488)	(2,118,404)	(327,464,892)	(213,023,251)	(1,382,894)	(214,406,145)	(112,323,237)	(735,510)	(113,058,747)
G-ADEP		General Plant	(19,829,567)	(28,974,044)	(48,803,611)	(16,408,047)	(20,205,629)	(36,613,676)	(3,421,520)	(8,768,415)	(12,189,935)
		TOTAL ACCUMULATED DEPRECIATION	(345,176,055)	(51,630,905)	(396,806,960)	(229,431,298)	(35,562,889)	(264,994,187)	(115,744,757)	(16,068,016)	(131,812,773)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(543,397)	(1,166,785)	(1,710,182)	(358,074)	(813,681)	(1,171,755)	(185,323)	(353,104)	(538,427)
G-AAMT		Misc IT Intangible Plant - 3031XX	(144,011)	(34,615,589)	(34,759,600)	(144,011)	(24,139,874)	(24,283,885)	0	(10,475,715)	(10,475,715)
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	(687,408)	(35,782,374)	(36,469,782)	(502,085)	(24,953,555)	(25,455,640)	(185,323)	(10,828,819)	(11,014,142)
		TOTAL ACCUMULATED DEPR/AMORT	(345,863,463)	(87,413,279)	(433,276,742)	(229,933,383)	(60,516,444)	(290,449,827)	(115,930,080)	(26,896,835)	(142,826,915)
		NET GAS UTILITY PLANT before DFIT	770,145,233	116,040,016	886,185,249	550,892,002	80,347,051	631,239,053	219,253,231	35,692,965	254,946,196
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,826,643)	(101,826,643)	0	(72,532,136)	(72,532,136)	0	(29,294,507)	(29,294,507)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(11,956,637)	(11,956,637)	0	(8,340,886)	(8,340,886)	0	(3,615,751)	(3,615,751)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(255,355)	(255,355)	0	(181,892)	(181,892)	0	(73,463)	(73,463)
		TOTAL ACCUMULATED DFIT	0	(114,038,635)	(114,038,635)	0	(81,054,914)	(81,054,914)	0	(32,983,721)	(32,983,721)
		NET GAS UTILITY PLANT	770,145,233	2,001,381	772,146,614	550,892,002	(707,863)	550,184,139	219,253,231	2,709,244	221,962,475

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%	65.280%	34.720%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.231%	28.769%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 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	770,145,233	2,001,381	772,146,614	550,892,002	(707,863)	550,184,139	219,253,231	2,709,244	221,962,475	
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	1,340,791	1,994,469	3,335,260	817,757	1,390,883	2,208,640	523,034	603,586	1,126,620	
4 182318 Accumulated Amortization - AFUDC	(231,670)	(939,734)	(1,171,404)	(135,799)	(655,398)	(791,197)	(95,871)	(284,336)	(380,207)	
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	9,841,759	9,841,759	0	6,696,333	6,696,333	0	3,145,426	3,145,426	
1 164115 Gas Inventory--Clay Basin	0	7	7	0	5	5	0	2	2	
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,849,249	0	2,849,249	2,849,249	0	2,849,249	0	0	0	
99 182337 Regulatory Asset-Deferred AMI Costs	6,762,183	0	6,762,183	6,762,183	0	6,762,183	0	0	0	
99 283436 ADFIT-Deferred AMI Costs	(2,018,401)	0	(2,018,401)	(2,018,401)	0	(2,018,401)	0	0	0	
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0	
99 254393 Regulatory Liability-Customer Tax Credit	(14,519,766)	0	(14,519,766)	(4,285,052)	0	(4,285,052)	(10,234,714)	0	(10,234,714)	
99 190393 ADFIT-Customer Tax Credit	3,049,151	0	3,049,151	899,861	0	899,861	2,149,290	0	2,149,290	
99 235199 Customer Deposits	(5,062)	0	(5,062)	(5,062)	0	(5,062)	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	1,485,050	0	1,485,050	1,485,050	0	1,485,050	0	0	0	
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(311,860)	0	(311,860)	(311,860)	0	(311,860)	0	0	0	
C-WKC Working Capital	14,730,578	0	14,730,578	10,281,799	0	10,281,799	4,448,779	0	4,448,779	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	13,130,243	16,627,565	29,757,808	16,339,725	11,331,239	27,670,964	(3,209,482)	5,296,326	2,086,844	
NET RATE BASE	783,275,476	18,628,946	801,904,422	567,231,727	10,623,376	577,855,103	216,043,749	8,005,570	224,049,319	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 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)	285,470	285,470											
Steam (ED-ID)	394,497	394,497											
Steam (ED-WA)	1,016,213	1,016,213											
Hydro (ED-AN)	1,459,868	1,459,868											
Other (ED-AN)	849,785	849,785											
Total Electric Production	4,005,833	4,005,833											
Electric Transmission													
ED-AN	2,021,945	2,021,945											
ED-ID	16,833	16,833											
ED-WA	43,951	43,951											
Total Electric Transmission	2,082,729	2,082,729											
Electric Distribution													
ED-AN	7,090	7,090											
ED-ID	1,579,645	1,579,645											
ED-WA	3,564,418	3,564,418											
Total Electric Distribution	5,151,153	5,151,153											
Gas Underground Storage													
1 GD-AN	66,828		66,828			66,828	66,828		45,470	45,470		21,358	
GD-OR	11,491			11,491									
Total Gas Underground Storage	78,319		66,828	11,491		66,828	66,828		45,470	45,470		21,358	
Gas Distribution													
6 GD-AN	4,409		4,409				4,409		2,878	2,878		1,531	
GD-ID	577,213		577,213		577,213	577,213					577,213	577,213	
GD-WA	1,513,369		1,513,369		1,513,369	1,513,369	1,513,369			1,513,369			
GD-OR	998,975			998,975									
Total Gas Distribution	3,093,966		2,094,991	998,975	2,090,582	4,409	2,094,991	1,513,369	2,878	1,516,247	577,213	1,531	578,744
General Plant													
ED-AN	234,968	234,968											
ED-ID	53,354	53,354											
ED-WA	135,417	135,417											
7,4 CD-AA	1,729,452	1,236,074	340,702	152,676		340,702	340,702		237,595	237,595		103,107	
9,4 CD-AN	82,388	64,528	17,860			17,860	17,860		12,455	12,455		5,405	
9 CD-ID	35,323	27,666	7,657		7,657	7,657					7,657	7,657	
9 CD-WA	122,171	95,687	26,484		26,484	26,484	26,484			26,484			
8,4 GD-AA	26,767		18,422	8,345		18,422	18,422		12,847	12,847		5,575	
4 GD-AN	1,164		1,164			1,164	1,164		812	812		352	
GD-ID	4,806		4,806		4,806	4,806					4,806	4,806	
GD-WA	94,512		94,512		94,512	94,512		94,512		94,512			
GD-OR	22,234			22,234									
Total General Plant	2,542,556	1,847,694	511,607	183,255	133,459	378,148	511,607	120,996	263,709	384,705	12,463	114,439	126,902
Total Depreciation Expense	16,954,556	13,087,409	2,673,426	1,193,721	2,224,041	449,385	2,673,426	1,634,365	312,057	1,946,422	589,676	137,328	727,004

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			65.280%	34.720%		

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	21,934	21,934												
Total Production/Transmission		98,468	98,468												
Distribution															
Franchises (302000)	ED-WA	9,808	9,808												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		10,297	10,297												
General Plant - 303000															
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										
Total General Plant - 303000		39,237	25,343	10,291	3,603		3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	4,350,136	3,109,129	856,977	384,030			856,977	856,977		597,630	597,630		259,347	259,347
9,4	CD-AN	4,353	3,409	944				944	944		658	658		286	286
9,4	CD-ID	0	0	0			0	0	0				0	0	
9,4	CD-WA	22,490	17,615	4,875			4,875	4,875	4,875	4,875		4,875		0	
	ED-AN	681,970	681,970												
	ED-ID	0	0												
	ED-WA	132,926	132,926												
8,4	GD-AA	23,994		16,514	7,480			16,514	16,514		11,516	11,516		4,998	4,998
4	GD-AN	0		0				0	0		0	0		0	
	GD-OR	5,923			5,923										
Total Miscellaneous IT Intangible Plant - 3031XX		5,221,792	3,945,049	879,310	397,433		4,875	874,435	879,310	4,875	609,804	614,679	0	264,631	264,631
Gas Underground Storage															
1	GD-AN	0		0				0	0		0	0		0	0
Total Gas Underground Storage		0		0				0	0		0	0		0	0
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0			0	0		0	0		0	0
4	ED-AN	35,202	35,202												
	GD-OR	0			0										
Total General Plant- 390200, 396200		35,202	35,202	0	0			0	0		0	0		0	0
Total Amortization Expense		5,404,996	4,114,359	889,601	401,036		8,180	881,421	889,601	6,947	614,676	621,623	1,233	266,745	267,978

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-1A
For Month Ended September 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)	(79,374,780)	(79,374,780)											
	Steam (ED-ID)	(103,285,345)	(103,285,345)											
	Steam (ED-WA)	(205,513,024)	(205,513,024)											
	Hydro (ED-AN)	(214,436,006)	(214,436,006)											
	Other (ED-AN)	(186,918,576)	(186,918,576)											
	Total Electric Production	(789,527,731)	(789,527,731)											
Electric Transmission														
	ED-AN	(269,753,102)	(269,753,102)											
	ED-ID	(11,025,549)	(11,025,549)											
	ED-WA	(17,607,201)	(17,607,201)											
	Total Electric Transmission	(298,385,852)	(298,385,852)											
Electric Distribution														
	ED-AN	(634,249)	(634,249)											
	ED-ID	(307,217,269)	(307,217,269)											
	ED-WA	(515,197,326)	(515,197,326)											
	Total Electric Distribution	(823,048,844)	(823,048,844)											
Gas Underground Storage														
1	GD-AN	(20,538,457)	(20,538,457)			(20,538,457)	(20,538,457)		(13,974,366)	(13,974,366)		(6,564,091)	(6,564,091)	
	GD-OR	(1,870,055)		(1,870,055)										
	Total Gas Underground Storage	(22,408,512)	(20,538,457)	(1,870,055)		(20,538,457)	(20,538,457)		(13,974,366)	(13,974,366)		(6,564,091)	(6,564,091)	
Gas Distribution														
6	GD-AN	(2,118,404)	(2,118,404)			(2,118,404)	(2,118,404)		(1,382,894)	(1,382,894)		(735,510)	(735,510)	
	GD-ID	(112,323,237)	(112,323,237)		(112,323,237)	(112,323,237)					(112,323,237)		(112,323,237)	
	GD-WA	(213,023,251)	(213,023,251)		(213,023,251)	(213,023,251)	(213,023,251)			(213,023,251)				
	GD-OR	(156,254,927)		(156,254,927)										
	Total Gas Distribution	(483,719,819)	(327,464,892)	(156,254,927)	(325,346,488)	(2,118,404)	(327,464,892)		(213,023,251)	(1,382,894)	(214,406,145)	(112,323,237)	(735,510)	(113,058,747)
General Plant														
	ED-AN	(37,343,256)	(37,343,256)											
	ED-ID	(14,357,571)	(14,357,571)											
	ED-WA	(28,350,477)	(28,350,477)											
7,4	CD-AA	(105,813,264)	(75,626,856)	(20,845,213)	(9,341,195)	(20,845,213)	(20,845,213)		(14,536,826)	(14,536,826)		(6,308,387)	(6,308,387)	
9,4	CD-AN	(9,135,697)	(7,155,261)	(1,980,436)		(1,980,436)	(1,980,436)		(1,381,097)	(1,381,097)		(599,339)	(599,339)	
9	CD-ID	(4,202,787)	(3,291,707)	(911,080)		(911,080)	(911,080)				(911,080)		(911,080)	
9	CD-WA	(9,486,041)	(7,429,657)	(2,056,384)		(2,056,384)	(2,056,384)	(2,056,384)			(2,056,384)			
8,4	GD-AA	(2,968,554)		(2,043,078)	(925,476)	(2,043,078)	(2,043,078)		(1,424,781)	(1,424,781)		(618,297)	(618,297)	
4	GD-AN	(4,105,317)		(4,105,317)		(4,105,317)	(4,105,317)		(2,862,925)	(2,862,925)		(1,242,392)	(1,242,392)	
	GD-ID	(2,510,440)		(2,510,440)		(2,510,440)	(2,510,440)				(2,510,440)		(2,510,440)	
	GD-WA	(14,351,663)		(14,351,663)		(14,351,663)	(14,351,663)	(14,351,663)			(14,351,663)			
	GD-OR	(6,190,763)		(6,190,763)										
	Total General Plant	(238,815,830)	(173,554,785)	(48,803,611)	(16,457,434)	(19,829,567)	(28,974,044)	(48,803,611)	(16,408,047)	(20,205,629)	(36,613,676)	(3,421,520)	(8,768,415)	(12,189,935)
Total Accumulated Depreciation	(2,655,906,588)	(2,084,517,212)	(396,806,960)	(174,582,416)	(345,176,055)	(51,630,905)	(396,806,960)	(229,431,298)	(35,562,889)	(264,994,187)	(115,744,757)	(16,068,016)	(131,812,773)	

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	65.280%			34.720%			

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Month Ended September 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	(17,220,687)	(17,220,687)											
Misc Intangible Plt (303000)	ED-AN	(3,268,407)	(3,268,407)											
Total Production/Transmission		(20,489,094)	(20,489,094)											
Distribution														
Franchises (302000)	ED-WA	(584,789)	(584,789)											
Misc Intangible Plt (303000)	ED-WA	(76,159)	(76,159)											
Total Distribution		(660,948)	(660,948)											
General Plant - 303000														
7,4	CD-AA	(5,744,462)	(4,105,682)	(1,131,659)	(507,121)		(1,131,659)	(1,131,659)	(789,185)	(789,185)		(342,474)	(342,474)	
9,4	CD-AN	(162,034)	(126,908)	(35,126)			(35,126)	(35,126)	(24,496)	(24,496)		(10,630)	(10,630)	
	GD-ID	(185,323)		(185,323)		(185,323)		(185,323)			(185,323)		(185,323)	
	GD-WA	(358,074)		(358,074)				(358,074)		(358,074)				
	GD-OR	(140,288)			(140,288)									
Total General Plant - 303000		(6,590,181)	(4,232,590)	(1,710,182)	(647,409)	(543,397)	(1,166,785)	(1,710,182)	(358,074)	(813,681)	(1,171,755)	(185,323)	(353,104)	(538,427)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(173,376,016)	(123,915,307)	(34,155,073)	(15,305,636)		(34,155,073)	(34,155,073)	(23,818,724)	(23,818,724)		(10,336,349)	(10,336,349)	
9,4	CD-AN	(209,021)	(163,709)	(45,312)			(45,312)	(45,312)	(31,599)	(31,599)		(13,713)	(13,713)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(664,319)	(520,308)	(144,011)		(144,011)		(144,011)		(144,011)		0	0	
	ED-AN	(19,135,715)	(19,135,715)											
	ED-ID	0	0											
	ED-WA	(3,611,941)	(3,611,941)											
8,4	GD-AA	(320,701)		(220,719)	(99,982)		(415,204)	(415,204)	(289,551)	(289,551)		(125,653)	(125,653)	
4	GD-AN	0		0			0	0	0	0		0	0	
	GD-OR	(133,652)			(133,652)									
Total Miscellaneous IT Intangible Plant - 3031X		(197,451,365)	(147,346,980)	(34,565,115)	(15,539,270)	(144,011)	(34,615,589)	(34,759,600)	(144,011)	(24,139,874)	(24,283,885)	0	(10,475,715)	(10,475,715)
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	
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	
9	CD-WA	0	0	0		0	0	0	0	0		0	0	
4	ED-AN	(1,878,787)	(1,878,787)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,878,787)	(1,878,787)	0	0	0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(227,070,375)	(174,608,399)	(36,275,297)	(16,186,679)	(687,408)	(35,782,374)	(36,469,782)	(502,085)	(24,953,555)	(25,455,640)	(185,323)	(10,828,819)	(11,014,142)

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-1A
For Month Ended September 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	1,083,006	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	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	1,113,368
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	19,938,615	811,230	704,722	10,403,728	11,919,680	3,261,722	94,782	2,703,546	6,060,050	845,517	1,113,368	1,958,885
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,541,975	8,518,340	3,397,622	9,626,013	21,541,975	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	6,141,766	0	0	0	0	0	0	0	0	6,141,766	0	6,141,766
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	133,345,535	0	0	95,304,721	95,304,721	0	0	26,269,070	26,269,070	0	11,771,744	11,771,744
9	CD-WA / ID / AN	32,641,013	9,656,410	6,549,309	9,359,375	25,565,094	2,672,706	1,812,721	2,590,492	7,075,919	0	0	0
	TOTAL ACCOUNT	218,720,889	18,174,750	9,946,931	114,290,109	142,411,790	27,723,306	1,812,721	28,859,562	58,395,589	6,141,766	11,771,744	17,913,510
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,447,373	1,833,081	7,798	2,606,494	4,447,373	0	0	0	0	0	0	0
99	GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	112,036	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	62,069,415	0	0	44,362,252	44,362,252	0	0	12,227,675	12,227,675	0	5,479,488	5,479,488
9	CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	0
	TOTAL ACCOUNT	67,359,589	2,278,857	15,537	47,029,341	49,323,735	235,418	2,142	12,295,624	12,533,184	0	5,502,670	5,502,670
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	63,187,180	25,398,639	12,787,464	25,001,077	63,187,180	0	0	0	0	0	0	0
99	GD-WA / ID / AN	17,014,646	0	0	0	0	10,846,029	3,334,850	2,833,767	17,014,646	0	0	0
99	GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	676,971
9	CD-WA / ID / AN	6,731,038	1,452,364	720,868	3,098,652	5,271,884	401,986	199,522	857,646	1,459,154	0	0	0
	TOTAL ACCOUNT	99,475,012	26,851,003	13,508,332	33,580,527	73,939,862	11,248,015	3,534,372	5,268,987	20,051,374	4,776,506	707,270	5,483,776

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 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	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	52,097	0	0	0	0	0	0	0	0	52,097	0	52,097
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	6,211,224	660,695	192,603	4,011,456	4,864,754	182,868	53,309	1,110,293	1,346,470	0	0	0
	TOTAL ACCOUNT	6,970,980	719,561	192,603	4,434,323	5,346,487	405,221	53,309	1,112,760	1,571,290	52,097	1,106	53,203
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	10,148,612	2,231,516	709,876	7,207,220	10,148,612	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,089,330	0	0	0	0	3,150,662	604,064	334,604	4,089,330	0	0	0
99	GD-OR / AS	1,578,783	0	0	0	0	0	0	0	0	1,578,783	0	1,578,783
8	GD-AA	5,902,784	0	0	0	0	0	0	4,062,532	4,062,532	0	1,840,252	1,840,252
7	CD-AA	16,082,625	0	0	11,494,574	11,494,574	0	0	3,168,277	3,168,277	0	1,419,774	1,419,774
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
	TOTAL ACCOUNT	39,815,647	2,260,178	1,463,487	19,496,545	23,220,210	3,158,595	812,649	7,785,384	11,756,628	1,578,783	3,260,026	4,838,809
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,331,293	398,866	2,211	2,930,216	3,331,293	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
	TOTAL ACCOUNT	5,042,402	398,866	2,211	3,827,013	4,228,090	110,331	0	502,134	612,465	18,586	183,261	201,847

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 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	24,401,337	12,246,524	7,583,364	4,571,449	24,401,337	0	0	0	0	0	0	0
99	GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	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	31,565,561	12,500,353	7,904,763	5,444,473	25,849,589	3,559,670	1,004,023	1,061,791	5,625,484	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,029,882	12,202,559	6,658,214	23,169,109	42,029,882	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,072,218	0	0	0	0	778,370	287,726	6,122	1,072,218	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	127,532,999	0	0	91,150,385	91,150,385	0	0	25,124,001	25,124,001	0	11,258,613	11,258,613
9	CD-WA / ID / AN	17,313,769	10,987,216	69,756	2,503,518	13,560,490	3,041,047	19,307	692,925	3,753,279	0	0	0
	TOTAL ACCOUNT	188,911,398	23,189,775	6,727,970	116,823,012	146,740,757	3,819,417	307,033	25,990,495	30,116,945	719,232	11,334,464	12,053,696
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	227,245	0	6,846	220,399	227,245	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	838,324	0	0	599,167	599,167	0	0	165,150	165,150	0	74,007	74,007
9	CD-WA / ID / AN	37,022	0	22,165	6,831	28,996	0	6,135	1,891	8,026	0	0	0
	TOTAL ACCOUNT	1,112,572	0	29,011	826,397	855,408	0	6,135	167,653	173,788	9,092	74,284	83,376
	TOTAL GENERAL PLANT	679,029,452	87,184,573	40,495,567	356,272,255	483,952,395	53,521,695	7,627,166	85,747,936	146,896,797	14,185,413	33,994,847	48,180,260

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-1A
For Month Ended September 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	27,594,610	5,191,571	0	22,403,039	27,594,610	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	93,995,906	0	0	67,180,754	67,180,754	0	0	18,517,193	18,517,193	0	8,297,959	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	123,463,543	5,889,089	0	89,788,410	95,677,499	193,060	0	18,826,127	19,019,187	354,611	8,412,246	8,766,857
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,459,543	0	0	7,459,543	7,459,543	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	42,861,473	0	0	30,633,952	30,633,952	0	0	8,443,710	8,443,710	0	3,783,811	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	51,461,009	0	0	38,093,495	38,093,495	0	0	9,228,299	9,228,299	0	4,139,215	4,139,215
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,242,571	0	0	7,242,571	7,242,571	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	7,242,571	0	0	7,242,571	7,242,571	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-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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	1,770,425	1,770,425	0	0	1,770,425	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	457,508	358,329	0	0	358,329	99,179	0	0	99,179	0	0	
		TOTAL ACCOUNT	2,227,933	2,128,754	0	0	2,128,754	99,179	0	0	99,179	0	0	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	1,839,122	1,018,716	0	820,406	1,839,122	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	32,132,204	0	0	22,965,529	22,965,529	0	0	6,330,044	6,330,044	0	2,836,631	2,836,631
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	33,971,326	1,018,716	0	23,785,935	24,804,651	0	0	6,330,044	6,330,044	0	2,836,631	2,836,631
		TOTAL	366,507,169	9,356,275	0	266,362,836	275,719,111	1,314,833	771,517	60,740,979	62,827,329	780,562	27,180,167	27,960,729

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 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	(59,780,994)	(42,726,672)	(11,776,856)	(5,277,466)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
	Total	(60,610,323)	(43,376,219)	(11,956,638)	(5,277,466)

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 Month Ended September 30, 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	7,833,730	7,833,730	0	0	0	0	7,833,730
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	998	998	0	0	0	0	998
7/4	154550 Supply Chain Average Cost Variance	0	0	(3)	(3)	0	0	0	0	(3)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	83,905,185	32,180,847	0	116,086,032	73,623,386	27,732,068	10,281,799	4,448,779	0
TOTAL		83,905,185	32,180,847	7,834,732	123,920,764	73,623,386	27,732,068	10,281,799	4,448,779	7,834,732

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