

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended May 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	53,699,268	39,937,112	13,762,156
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>53,699,268</u>	<u>39,937,112</u>	<u>13,762,156</u>
G-APL	Gas Net Adjusted Rate Base	<u>784,962,605</u>	<u>563,882,920</u>	<u>221,079,685</u>
	RATE OF RETURN	<u>6.841%</u>	<u>7.083%</u>	<u>6.225%</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 Twelve Months Ended May 31, 2024
Ending Balance Basis

Report ID:
G-ALL-12E

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	5-01-2024 thru 05-31-2024	273,591 100.000%	177,977 65.052%	95,614 34.948%
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2023 thru 05-31-2024	14,642,967 100.000%	10,346,587 70.659%	4,296,380 29.341%
	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	06-01-2023 thru 05-31-2024	290,980,834 100.000%	194,239,424 66.753%	96,741,410 33.247%

RESULTS OF OPERATIONS
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Ending Balance Basis

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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended May 31, 2024
 Ending Balance Basis

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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 Twelve Months Ended May 31, 2024
Ending Balance Basis

Report ID:
G-ALL-12E

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	06-01-2023 thru 05-31-2024	31,615,605	22,667,914	8,947,691	
			100.000%	71.698%	28.302%	
12	Net Gas Plant (before ADFIT) Percent	5-01-2024 thru 05-31-2024	868,831,138	616,924,538	251,906,600	
			100.000%	71.006%	28.994%	
13	G-PLT Net Gas General Plant Percent	5-01-2024 thru 05-31-2024	97,304,628	76,133,683	21,170,945	
			100.000%	78.243%	21.757%	
14	Net Allocated Schedule M's Percent	06-01-2023 thru 05-31-2024	-37,544,239	-26,876,663	-10,667,576	
			100.000%	71.587%	28.413%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	245,020,311	0	245,020,311	174,053,767	0	174,053,767	70,966,544	0	70,966,544
99	4812XX	Commercial - Firm & Interruptible	124,001,325	0	124,001,325	90,358,128	0	90,358,128	33,643,197	0	33,643,197
99	4813XX	Industrial-Firm	4,055,955	0	4,055,955	2,552,847	0	2,552,847	1,503,108	0	1,503,108
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	439,939	0	439,939	396,422	0	396,422	43,517	0	43,517
99	499XXX	Unbilled Revenue	2,060,660	0	2,060,660	1,241,576	0	1,241,576	819,084	0	819,084
TOTAL SALES TO ULTIMATE CUSTOMERS			375,578,190	0	375,578,190	268,602,740	0	268,602,740	106,975,450	0	106,975,450
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	53,793,107	0	53,793,107	35,645,733	0	35,645,733	18,147,374	0	18,147,374
4	488000	Miscellaneous Service Revenues	10,396	0	10,396	3,480	0	3,480	6,916	0	6,916
99	4893XX	Transportation Revenues	6,029,464	0	6,029,464	5,332,241	0	5,332,241	697,223	0	697,223
99	493000	Rent from Gas Property	1,050	0	1,050	1,000	0	1,000	50	0	50
99	495010	CCA Allowance Revenue	40,983,862	0	40,983,862	40,983,862	0	40,983,862	0	0	0
99	407310	CCA Allowance Revenue Deferral	(40,983,862)	0	(40,983,862)	(40,983,862)	0	(40,983,862)	0	0	0
4	495XXX	Other Gas Revenues	16,110,502	393,107	16,503,609	11,459,278	274,141	11,733,419	4,651,224	118,966	4,770,190
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			75,944,519	393,107	76,337,626	52,441,732	274,141	52,715,873	23,502,787	118,966	23,621,753
TOTAL GAS REVENUES			451,522,709	393,107	451,915,816	321,044,472	274,141	321,318,613	130,478,237	118,966	130,597,203
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	244,672,118	0	244,672,118	165,827,920	0	165,827,920	78,844,198	0	78,844,198
99	808XXX	Net Natural Gas Storage Transactions	(1,101,274)	0	(1,101,274)	(542,970)	0	(542,970)	(558,304)	0	(558,304)
99	811000	Gas Used for Products Extraction	(454,320)	0	(454,320)	(301,434)	0	(301,434)	(152,886)	0	(152,886)
10	813000	Other Gas Expenses	85,730	1,021,186	1,106,916	85,730	685,543	771,273	0	335,643	335,643
99	813010	Gas Technology Institute (GTI) Expenses	120,301	0	120,301	82,684	0	82,684	37,617	0	37,617
99	813100	CCA Emission Expense	34,916,448	0	34,916,448	34,916,448	0	34,916,448	0	0	0
99	407417	Regulatory Credits-CCA	(35,007,584)	0	(35,007,584)	(35,007,584)	0	(35,007,584)	0	0	0
TOTAL PRODUCTION EXPENSES			243,231,419	1,021,186	244,252,605	165,060,794	685,543	165,746,337	78,170,625	335,643	78,506,268
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	816,570	816,570	0	555,594	555,594	0	260,976	260,976
1	837000	Other Equipment	0	1,600,228	1,600,228	0	1,088,795	1,088,795	0	511,433	511,433
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,416,798	2,416,798	0	1,644,389	1,644,389	0	772,409	772,409
G-DEPX		Depreciation Expense-Underground Storage	0	776,085	776,085	0	528,048	528,048	0	248,037	248,037
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	285,598	285,598	0	194,321	194,321	0	91,277	91,277
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/			0	1,061,683	1,061,683	0	722,369	722,369	0	339,314	339,314
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,478,481	3,478,481	0	2,366,758	2,366,758	0	1,111,723	1,111,723

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	440,380	2,016,837	2,457,217	368,424	1,425,077	1,793,501	71,956	591,760	663,716
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,284,813	3,013,822	8,298,635	3,512,662	2,129,536	5,642,198	1,772,151	884,286	2,656,437
3	875000	Measuring & Reg Sta Exp-General	138,271	0	138,271	109,688	0	109,688	28,583	0	28,583
3	876000	Measuring & Reg Sta Exp-Industrial	4,573	0	4,573	3,375	0	3,375	1,198	0	1,198
3	877000	Measuring & Reg Sta Exp-City Gate	81,449	0	81,449	55,430	0	55,430	26,019	0	26,019
3	878000	Meter & House Regulator Expenses	489,901	0	489,901	290,798	0	290,798	199,103	0	199,103
3	879000	Customer Installation Expenses	2,329,274	5,209,471	7,538,745	1,522,179	3,680,960	5,203,139	807,095	1,528,511	2,335,606
3	880000	Other Expenses	1,913,246	2,387,353	4,300,599	1,500,194	1,686,880	3,187,074	413,052	700,473	1,113,525
3	881000	Rents	0	(1,459)	(1,459)	0	(1,031)	(1,031)	0	(428)	(428)
		MAINTENANCE									
3	885000	Supervision & Engineering	133,831	44	133,875	60,283	31	60,314	73,548	13	73,561
3	887000	Mains	1,232,926	0	1,232,926	979,468	0	979,468	253,458	0	253,458
3	889000	Measuring & Reg Sta Exp-General	265,827	20,275	286,102	185,770	14,326	200,096	80,057	5,949	86,006
3	890000	Measuring & Reg Sta Exp-Industrial	25,194	2,086	27,280	21,243	1,474	22,717	3,951	612	4,563
3	891000	Measuring & Reg Sta Exp-City Gate	92,578	2,658	95,236	69,291	1,878	71,169	23,287	780	24,067
3	892000	Services	1,238,843	0	1,238,843	987,432	0	987,432	251,411	0	251,411
3	893000	Meters & House Regulators	970,635	664,146	1,634,781	679,123	469,279	1,148,402	291,512	194,867	486,379
3	894000	Other Equipment	1,226	233,956	235,182	1,226	165,311	166,537	0	68,645	68,645
		TOTAL DISTRIBUTION OPERATING EXP	14,642,967	13,549,189	28,192,156	10,346,586	9,573,721	19,920,307	4,296,381	3,975,468	8,271,849
G-DEPX		Depreciation Expense-Distribution	24,413,606	55,542	24,469,148	17,314,263	37,076	17,351,339	7,099,343	18,466	7,117,809
G-OTX		Taxes Other Than FIT	25,305,347	0	25,305,347	22,634,779	0	22,634,779	2,670,568	0	2,670,568
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,718,953	55,542	49,774,495	39,949,042	37,076	39,986,118	9,769,911	18,466	9,788,377
		TOTAL DISTRIBUTION EXPENSES	64,361,920	13,604,731	77,966,651	50,295,628	9,610,797	59,906,425	14,066,292	3,993,934	18,060,226

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For Twelve Months Ended May 31, 2024	
Ending Balance 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	84,025	84,025	0	54,660	54,660	0	29,365	29,365
2	902000	Meter Reading Expenses	340,333	74,030	414,363	237,737	48,158	285,895	102,596	25,872	128,468
2	903XXX	Customer Records & Collection Expenses	601,728	5,171,846	5,773,574	352,276	3,364,389	3,716,665	249,452	1,807,457	2,056,909
2	904000	Uncollectible Accounts	1,116,844	56,092	1,172,936	770,441	36,489	806,930	346,403	19,603	366,006
2	905000	Misc Customer Accounts	0	178,110	178,110	0	115,864	115,864	0	62,246	62,246
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,058,905	5,564,103	7,623,008	1,360,454	3,619,560	4,980,014	698,451	1,944,543	2,642,994
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	20,470,677	83,049	20,553,726	16,414,926	54,025	16,468,951	4,055,751	29,024	4,084,775
2	909000	Advertising	48,560	498,681	547,241	35,328	324,402	359,730	13,232	174,279	187,511
2	910000	Misc Customer Service & Info Exp	0	66,384	66,384	0	43,184	43,184	0	23,200	23,200
		TOTAL CUSTOMER SERVICE & INFO EXP	20,519,237	648,114	21,167,351	16,450,254	421,611	16,871,865	4,068,983	226,503	4,295,486
		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	(11)	(11)	0	(7)	(7)	0	(4)	(4)
		TOTAL SALES EXPENSES	0	(11)	(11)	0	(7)	(7)	0	(4)	(4)
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	538,895	8,470,776	9,009,671	282,121	5,907,265	6,189,386	256,774	2,563,511	2,820,285
4	921000	Office Supplies & Expenses	143	1,106,384	1,106,527	143	771,559	771,702	0	334,825	334,825
4	922000	Admin. Expenses Transferred - Credit	0	(19,053)	(19,053)	0	(13,287)	(13,287)	0	(5,766)	(5,766)
4	923000	Outside Services Employed	603,067	3,471,576	4,074,643	494,820	2,420,973	2,915,793	108,247	1,050,603	1,158,850
4	924000	Property Insurance Premium	0	704,189	704,189	0	491,080	491,080	0	213,109	213,109
4	925XXX	Injuries and Damages	21,856	2,121,109	2,142,965	16,986	1,479,198	1,496,184	4,870	641,911	646,781
4	926XXX	Employee Pensions and Benefits	1,930,338	6,152,109	8,082,447	1,439,474	4,290,296	5,729,770	490,864	1,861,813	2,352,677
4	928000	Regulatory Commission Expenses	1,334,485	241,674	1,576,159	1,111,690	168,536	1,280,226	222,795	73,138	295,933
4	930000	Miscellaneous General Expenses	36,544	1,948,584	1,985,128	27,980	1,358,884	1,386,864	8,564	589,700	598,264
4	931000	Rents	0	155,576	155,576	0	108,494	108,494	0	47,082	47,082
4	935000	Maintenance of General Plant	627,067	3,247,005	3,874,072	534,103	2,264,364	2,798,467	92,964	982,641	1,075,605
		TOTAL ADMIN & GEN OPERATING EXP	5,092,395	27,599,929	32,692,324	3,907,317	19,247,362	23,154,679	1,185,078	8,352,567	9,537,645

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	1,635,270	4,735,102	6,370,372	1,486,408	3,302,118	4,788,526	148,862	1,432,984	1,581,846
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 - 3	349,035	10,164,072	10,513,107	349,035	7,088,119	7,437,154	0	3,075,953	3,075,953
G-AMTX	Amortization Expense-General Plant - 390200, 390	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	317,913	0	317,913	317,913	0	317,913	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	42,634	234,352	276,986	30,757	166,404	197,161	11,877	67,948	79,825
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	5,612,924	0	5,612,924	5,612,924	0	5,612,924	0	0	0
99 407319	AFUDC Equity DFIT Deferral	22,470	0	22,470	0	0	0	22,470	0	22,470
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	444,412	0	444,412	285,917	0	285,917	158,495	0	158,495
99 407347	COVID-19 Deferred Costs	(17,695)	0	(17,695)	0	0	0	(17,695)	0	(17,695)
99 407357	AMORT OF INTERVENOR FUND DEFER	34,038	0	34,038	34,038	0	34,038	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(6,515)	0	(6,515)	(6,515)	0	(6,515)	0	0	0
99 407381	Voluntary RNG Revenue Offset	41,098	0	41,098	35,009	0	35,009	6,089	0	6,089
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(9,307,972)	0	(9,307,972)	(6,599,445)	0	(6,599,445)	(2,708,527)	0	(2,708,527)
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	(2,542,618)	0	(2,542,618)	(2,542,618)	0	(2,542,618)	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	(618,786)	0	(618,786)	(618,786)	0	(618,786)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(465,901)	0	(465,901)	(461,055)	0	(461,055)	(4,846)	0	(4,846)
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	(183,005)	0	(183,005)	(120,839)	0	(120,839)	(62,166)	0	(62,166)
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	643,667	1,101,104	1,744,771	473,482	767,877	1,241,359	170,185	333,227	503,412
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,712,478)	16,318,462	14,605,984	477,113	11,382,980	11,860,093	(2,189,591)	4,935,482	2,745,891
	TOTAL ADMIN & GENERAL EXPENSES	3,379,917	43,918,391	47,298,308	4,384,430	30,630,342	35,014,772	(1,004,513)	13,288,049	12,283,536
	TOTAL EXPENSES BEFORE FIT	333,551,398	68,234,995	401,786,393	237,551,560	47,334,604	284,886,164	95,999,838	20,900,391	116,900,229
	NET OPERATING INCOME (LOSS) BEFORE FIT			50,129,423			36,432,449			13,696,974
G-FIT	FEDERAL INCOME TAX			26,022,543			20,737,405			5,285,138
G-FIT	DEFERRED FEDERAL INCOME TAX			(29,592,388)			(24,242,068)			(5,350,320)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			53,699,268			39,937,112			13,762,156

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.052%	34.948%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.659%	29.341%
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-495-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	57,323	388,888	446,211	57,323	271,199	328,522	0	117,689	117,689
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,724,781	0	3,724,781	1,900,219	0	1,900,219
4	495100	Entitlement Penalties	76,938	4,218	81,156	61,957	2,942	64,899	14,981	1,276	16,257
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	10,257,416	0	10,257,416	8,807,832	0	8,807,832	1,449,584	0	1,449,584
4	495329	Amortization Res Decoupling Deferral	(39,393)	0	(39,393)	(845,286)	0	(845,286)	805,893	0	805,893
4	495338	Non-Res Decoupling Deferred Rev	2,326,240	0	2,326,240	1,946,985	0	1,946,985	379,255	0	379,255
4	495339	Amortization Non-Res Decoupling	(2,193,024)	0	(2,193,024)	(2,294,316)	0	(2,294,316)	101,292	0	101,292
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	16,110,500	393,106	16,503,606	11,459,276	274,141	11,733,417	4,651,224	118,965	4,770,189

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-804-12E
For Twelve Months Ended May 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	98,798,690	0	98,798,690	65,594,880	0	65,594,880	33,203,810	0	33,203,810
1	804001	Pipeline Demand Costs	28,332,243	0	28,332,243	19,324,089	0	19,324,089	9,008,154	0	9,008,154
1	804002	Transport Variable Charges	359,363	0	359,363	244,944	0	244,944	114,419	0	114,419
6	804010	Gas Costs - Fixed Hedge	(20,502)	0	(20,502)	(14,254)	0	(14,254)	(6,248)	0	(6,248)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	533,203	0	533,203	384,495	0	384,495	148,708	0	148,708
6	804018	Merchandise Processing Fee	146,666	0	146,666	97,096	0	97,096	49,570	0	49,570
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	30,604,221	0	30,604,221	20,463,987	0	20,463,987	10,140,234	0	10,140,234
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	4,931,065	0	4,931,065	3,256,412	0	3,256,412	1,674,653	0	1,674,653
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	73,089,075	0	73,089,075	51,396,957	0	51,396,957	21,692,118	0	21,692,118
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	7,898,094	0	7,898,094	5,079,314	0	5,079,314	2,818,780	0	2,818,780
		TOTAL PURCHASED GAS COSTS	244,672,118	0	244,672,118	165,827,920	0	165,827,920	78,844,198	0	78,844,198

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.753%	33.247%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended May 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	139,022	83,049	222,071	83,790	54,025	137,815	55,232	29,024	84,256
99	908600	Public Purpose Tariff Rider Expense Offset	20,101,436	0	20,101,436	16,133,077	0	16,133,077	3,968,359	0	3,968,359
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	205,088	0	205,088	172,928	0	172,928	32,160	0	32,160
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			20,470,677	83,049	20,553,726	16,414,926	54,025	16,468,951	4,055,751	29,024	4,084,775

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.052%	34.948%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended May 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.44%	55.44%
2	Cost of Debt		5.235%	5.242%
	Total Cost of Debt		2.902%	2.906%
	Total Weighted Cost		2.902%	2.906%
G-APL	Net Rate Base	784,962,605	563,882,920	221,079,685
	Interest Deduction for FIT Calculation	22,788,458	16,363,882	6,424,576
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended May 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	451,915,816	321,318,613	130,597,203
G-OPS	Operating & Maintenance Expense	336,344,231	232,317,584	104,026,647
G-OPS	Book Deprec/Amort and Reg Amortizations	38,106,446	28,498,121	9,608,325
G-OTX	Taxes Other than FIT	27,335,716	24,070,459	3,265,257
	Net Operating Income Before FIT	50,129,423	36,432,449	13,696,974
G-INT	Less: Interest Expense	22,788,458	16,363,882	6,424,576
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	96,580,624	78,680,981	17,899,643
	Taxable Net Operating Income	123,916,870	98,749,548	25,167,322
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	26,022,543	20,737,405	5,285,138
G-DTE	Deferred FIT	(22,041,581)	(17,771,562)	(4,270,019)
G-DTE	Customer Tax Credit Amortization	(7,550,807)	(6,470,506)	(1,080,301)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(3,569,845)	(3,504,663)	(65,182)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12E
For Twelve Months Ended May 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,437,566	15,814,632	42,252,198	19,174,568	11,013,822	30,188,390	7,262,998	4,800,810	12,063,808
12	997001	Contributions In Aid of Construction	0	1,541,043	1,541,043	0	1,094,233	1,094,233	0	446,810	446,810
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(331,026)	(331,026)	0	(235,048)	(235,048)	0	(95,978)	(95,978)
99	997010	Deferred Gas Credit and Refunds	80,987,168	0	80,987,168	56,476,270	0	56,476,270	24,510,898	0	24,510,898
12	997016	Redemption Expense Amortization	0	22,180	22,180	0	15,749	15,749	0	6,431	6,431
99	997018	DSM Tariff Rider	492,962	0	492,962	(1,445,532)	0	(1,445,532)	1,938,494	0	1,938,494
12	997020	FAS87 Current Pension Accrual	0	(425,356)	(425,356)	0	(302,028)	(302,028)	0	(123,328)	(123,328)
12	997027	Customer Uncollectibles	126,896	(882,317)	(755,421)	(137,487)	(626,498)	(763,985)	264,383	(255,819)	8,564
99	997031	Decoupling Mechanism	(10,351,240)	0	(10,351,240)	(7,615,216)	0	(7,615,216)	(2,736,024)	0	(2,736,024)
12	997032	Interest Rate Swaps	0	2,093,316	2,093,316	0	1,486,380	1,486,380	0	606,936	606,936
12	997035	Leases	0	(6,014)	(6,014)	0	(4,194)	(4,194)	0	(1,820)	(1,820)
12	997048	AFUDC	0	(164,506)	(164,506)	0	(116,809)	(116,809)	0	(47,697)	(47,697)
12	997049	Tax Depreciation	0	(40,841,547)	(40,841,547)	0	(28,999,949)	(28,999,949)	0	(11,841,598)	(11,841,598)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	821,923	0	821,923	789,763	0	789,763	32,160	0	32,160
12	997080	Book Transportation Depreciation	0	4,419,102	4,419,102	0	3,137,828	3,137,828	0	1,281,274	1,281,274
12	997081	Deferred Compensation	0	(10,036)	(10,036)	0	(7,126)	(7,126)	0	(2,910)	(2,910)
4	997082	Meal Disallowances	0	201,879	201,879	0	140,784	140,784	0	61,095	61,095
12	997083	Paid Time Off	0	199,052	199,052	0	141,339	141,339	0	57,713	57,713
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	(2,967,511)	(2,967,511)	0	(2,107,111)	(2,107,111)	0	(860,400)	(860,400)
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	80,338	238,672	0	57,045	57,045	158,334	23,293	181,627
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,900)	(21,900)	0	(8,943)	(8,943)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,580	27,580	0	11,262	11,262
12	997115	AFUDC Equity DFIR Deferral	22,470	0	22,470	0	0	0	22,470	0	22,470
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	798,437	798,437	0	566,938	566,938	0	231,499	231,499
12	997120	Transportation Tax Disallowance	0	36,739	36,739	0	26,087	26,087	0	10,652	10,652
12	997122	Regulatory Fees	(618,786)	0	(618,786)	(618,786)	0	(618,786)	0	0	0
12	997125	COVID-19	(647,887)	0	(647,887)	(461,055)	0	(461,055)	(186,832)	0	(186,832)
12	997126	Prepaid Expenses	0	(75,364)	(75,364)	0	(53,513)	(53,513)	0	(21,851)	(21,851)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(13,188,461)	(13,188,461)	0	(9,364,599)	(9,364,599)	0	(3,823,862)	(3,823,862)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,331,366)	(4,331,366)	0	(1,768,634)	(1,768,634)
12	997138	Intervenor Funding	33,577	0	33,577	33,577	0	33,577	0	0	0
12	997139	Pension Settlement	0	133,027	133,027	0	94,457	94,457	0	38,570	38,570
99	997140	Insurance Balancing	(189,368)	0	(189,368)	(127,202)	0	(127,202)	(62,166)	0	(62,166)
99	997141	CCA	43,307,514	0	43,307,514	43,307,514	0	43,307,514	0	0	0
99	997143	Depreciation Rate Deferral	360,080	0	360,080	289,049	0	289,049	71,031	0	71,031
99	997144	Williams Pipeline Outage	(9,307,972)	0	(9,307,972)	(6,599,445)	0	(6,599,445)	(2,708,527)	0	(2,708,527)
12	997145	Sec 174 Research Costs	0	2,100,156	2,100,156	0	1,491,237	1,491,237	0	608,919	608,919
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			134,124,862	(37,544,238)	96,580,624	105,557,643	(26,876,662)	78,680,981	28,567,219	(10,667,576)	17,899,643

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.052%	34.948%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.753%	33.247%
G-ALL	11	Book Depreciation	100.000%	71.698%	28.302%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.006%	28.994%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended May 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	768,059	545,368	222,691
99	410100	Deferred Federal Income Tax Exp	(2,623,240)	(1,608,431)	(1,014,809)
		SUBTOTAL	(1,855,181)	(1,063,063)	(792,118)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,100,380)	(2,201,456)	(898,924)
99	411100	Deferred Federal Income Tax Exp	(20,019,691)	(16,560,613)	(3,459,078)
		SUBTOTAL	(23,120,071)	(18,762,069)	(4,358,002)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,933,671	2,053,570	880,101
		SUBTOTAL	2,933,671	2,053,570	880,101
		Total Deferred Federal Income Tax Expense	(22,041,581)	(17,771,562)	(4,270,019)
99	411193	Customer Tax Credit Amortization	(7,550,807)	(6,470,506)	(1,080,301)
		SUBTOTAL	(7,550,807)	(6,470,506)	(1,080,301)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.006%	28.994%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	285,598	285,598	0	194,321	194,321	0	91,277	91,277
		TOTAL UNDERGROUND STORAGE TAX	0	285,598	285,598	0	194,321	194,321	0	91,277	91,277
		DISTRIBUTION									
99	408110	State Excise Tax	10,416,169	0	10,416,169	10,416,169	0	10,416,169	0	0	0
99	408120	Municipal Occupation & License Tax	11,033,255	0	11,033,255	9,195,060	0	9,195,060	1,838,195	0	1,838,195
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	3,860,597	0	3,860,597	3,023,523	0	3,023,523	837,074	0	837,074
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	25,305,347	0	25,305,347	22,634,779	0	22,634,779	2,670,568	0	2,670,568
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	643,667	1,101,104	1,744,771	473,482	767,877	1,241,359	170,185	333,227	503,412
		TOTAL A&G TAX	643,667	1,101,104	1,744,771	473,482	767,877	1,241,359	170,185	333,227	503,412
		TOTAL TAXES OTHER THAN FIT	25,949,014	1,386,702	27,335,716	23,108,261	962,198	24,070,459	2,840,753	424,504	3,265,257

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-12E
For Twelve Months Ended May 31, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	739,956	60,822,691	61,562,647	739,956	42,415,920	43,155,876	0	18,406,771	18,406,771
		TOTAL INTANGIBLE PLANT	2,534,067	62,090,590	64,624,657	1,762,550	43,300,115	45,062,665	771,517	18,790,475	19,561,992
		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	3,394,600	3,394,600	0	2,309,686	2,309,686	0	1,084,914	1,084,914
1	352XXX	Wells	0	24,015,757	24,015,757	0	16,340,321	16,340,321	0	7,675,436	7,675,436
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	15,910,385	15,910,385	0	10,825,426	10,825,426	0	5,084,959	5,084,959
1	355000	Measuring & Regulating Equipment	0	2,518,986	2,518,986	0	1,713,918	1,713,918	0	805,068	805,068
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,532,859	3,532,859	0	2,403,757	2,403,757	0	1,129,102	1,129,102
		TOTAL UNDERGROUND STORAGE PLANT	0	53,485,784	53,485,784	0	36,409,205	36,409,205	0	17,076,579	17,076,579
		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	718,752	0	718,752	531,350	0	531,350	187,402	0	187,402
6	375000	Structures & Improvements	1,676,376	0	1,676,376	996,801	0	996,801	679,575	0	679,575
6	376000	Mains	513,920,129	2,518,937	516,439,066	354,023,922	1,681,466	355,705,388	159,896,207	837,471	160,733,678
6	378000	Measuring & Reg Station Equip-General	7,760,162	0	7,760,162	4,914,485	0	4,914,485	2,845,677	0	2,845,677
6	379000	Measuring & Reg Station Equip-City Gate	7,040,140	0	7,040,140	1,997,375	0	1,997,375	5,042,765	0	5,042,765
6	380000	Services	362,675,714	0	362,675,714	246,655,592	0	246,655,592	116,020,122	0	116,020,122
6	381XXX	Meters	132,716,077	0	132,716,077	95,988,032	0	95,988,032	36,728,045	0	36,728,045
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	4,311,514	0	4,311,514	3,234,379	0	3,234,379	1,077,135	0	1,077,135
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,030,907,459	2,518,937	1,033,426,396	708,405,861	1,681,466	710,087,327	322,501,598	837,471	323,339,069
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,609,636	5,966,139	3,261,721	1,819,882	5,081,603	94,782	789,754	884,536
4	390XXX	Structures & Improvements	29,502,300	28,666,054	58,168,354	27,723,245	19,990,846	47,714,091	1,779,055	8,675,208	10,454,263
4	391XXX	Office Furniture & Equipment	358,647	11,997,322	12,355,969	356,505	8,366,572	8,723,077	2,142	3,630,750	3,632,892
4	392XXX	Transportation Equipment	14,439,485	5,277,827	19,717,312	10,926,678	3,680,598	14,607,276	3,512,807	1,597,229	5,110,036
4	393000	Stores Equipment	454,734	1,106,056	1,560,790	403,418	771,330	1,174,748	51,316	334,726	386,042
4	394000	Tools, Shop & Garage Equipment	3,889,025	7,751,600	11,640,625	3,094,324	5,405,733	8,500,057	794,701	2,345,867	3,140,568
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	4,483,876	1,061,792	5,545,668	3,479,853	740,462	4,220,315	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,016,714	25,136,425	29,153,139	3,709,681	17,529,389	21,239,070	307,033	7,607,036	7,914,069
4	398000	Miscellaneous Equipment	990	168,799	169,789	0	117,715	117,715	990	51,084	52,074
		TOTAL GENERAL PLANT	60,612,605	84,277,646	144,890,251	53,065,756	58,772,701	111,838,457	7,546,849	25,504,945	33,051,794

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended May 31, 2024		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,094,054,131	202,372,957	1,296,427,088	763,234,167	140,163,487	903,397,654	330,819,964	62,209,470	393,029,434
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,305,794)	(20,305,794)	0	(13,816,062)	(13,816,062)	0	(6,489,732)	(6,489,732)
G-ADEP		Distribution Plant	(318,921,058)	(2,102,975)	(321,024,033)	(208,420,000)	(1,403,799)	(209,823,799)	(110,501,058)	(699,176)	(111,200,234)
G-ADEP		General Plant	(19,464,389)	(28,121,234)	(47,585,623)	(16,093,869)	(19,610,905)	(35,704,774)	(3,370,520)	(8,510,329)	(11,880,849)
		TOTAL ACCUMULATED DEPRECIATION	(338,385,447)	(50,530,003)	(388,915,450)	(224,513,869)	(34,830,766)	(259,344,635)	(113,871,578)	(15,699,237)	(129,570,815)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(531,830)	(1,142,335)	(1,674,165)	(350,822)	(796,630)	(1,147,452)	(181,008)	(345,705)	(526,713)
G-AAMT		Misc IT Intangible Plant - 3031XX	(574,705)	(36,431,627)	(37,006,332)	(574,705)	(25,406,323)	(25,981,028)	0	(11,025,304)	(11,025,304)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,106,535)	(37,573,962)	(38,680,497)	(925,527)	(26,202,953)	(27,128,480)	(181,008)	(11,371,009)	(11,552,017)
		TOTAL ACCUMULATED DEPR/AMORT	(339,491,982)	(88,103,965)	(427,595,947)	(225,439,396)	(61,033,719)	(286,473,115)	(114,052,586)	(27,070,246)	(141,122,832)
		NET GAS UTILITY PLANT before DFIT	754,562,149	114,268,992	868,831,141	537,794,771	79,129,768	616,924,539	216,767,378	35,139,224	251,906,602
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,572,932)	(101,572,932)	0	(72,122,876)	(72,122,876)	0	(29,450,056)	(29,450,056)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,390,231)	(12,390,231)	0	(8,642,857)	(8,642,857)	0	(3,747,374)	(3,747,374)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,380,700)	(1,380,700)	0	(962,859)	(962,859)	0	(417,841)	(417,841)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,344	6,344	0	4,424	4,424	0	1,920	1,920
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(256,670)	(256,670)	0	(182,251)	(182,251)	0	(74,419)	(74,419)
		TOTAL ACCUMULATED DFIT	0	(115,594,189)	(115,594,189)	0	(81,906,419)	(81,906,419)	0	(33,687,770)	(33,687,770)
		NET GAS UTILITY PLANT	754,562,149	(1,325,197)	753,236,952	537,794,771	(2,776,651)	535,018,120	216,767,378	1,451,454	218,218,832

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%	66.753%	33.247%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.006%	28.994%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	754,562,149	(1,325,197)	753,236,952	537,794,771	(2,776,651)	535,018,120	216,767,378	1,451,454	218,218,832
	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	1,340,186	2,105,000	3,445,186	817,146	1,467,964	2,285,110	523,040	637,036	1,160,076
4	182318 Accumulated Amortization - AFUDC	(224,936)	(1,002,760)	(1,227,696)	(132,324)	(699,332)	(831,656)	(92,612)	(303,428)	(396,040)
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	9,301,371	9,301,371	0	6,328,653	6,328,653	0	2,972,718	2,972,718
1	164115 Gas Inventory--Clay Basin	0	88,163	88,163	0	61,482	61,482	0	26,681	26,681
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,942,016	0	2,942,016	2,942,016	0	2,942,016	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	6,982,347	0	6,982,347	6,982,347	0	6,982,347	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,084,116)	0	(2,084,116)	(2,084,116)	0	(2,084,116)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(15,464,093)	0	(15,464,093)	(5,128,870)	0	(5,128,870)	(10,335,223)	0	(10,335,223)
99	190393 ADFIT-Customer Tax Credit	3,247,460	0	3,247,460	1,077,063	0	1,077,063	2,170,397	0	2,170,397
99	235199 Customer Deposits	(1,249)	0	(1,249)	(1,249)	0	(1,249)	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	1,937,248	0	1,937,248	1,937,248	0	1,937,248	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(406,822)	0	(406,822)	(406,822)	0	(406,822)	0	0	0
C-WKC	Working Capital	17,234,774	0	17,234,774	11,804,178	0	11,804,178	5,430,596	0	5,430,596
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,502,815	16,222,838	31,725,653	17,806,617	11,058,183	28,864,800	(2,303,802)	5,164,655	2,860,853
	NET RATE BASE	770,064,964	14,897,641	784,962,605	555,601,388	8,281,532	563,882,920	214,463,576	6,616,109	221,079,685

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-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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)	3,881,523	3,881,523												
Steam (ED-ID)	4,494,163	4,494,163												
Steam (ED-WA)	11,486,339	11,486,339												
Hydro (ED-AN)	16,983,026	16,983,026												
Other (ED-AN)	10,657,486	10,657,486												
Total Electric Production	47,502,537	47,502,537												
Electric Transmission														
ED-AN	21,878,981	21,878,981												
ED-ID	248,787	248,787												
ED-WA	523,097	523,097												
Total Electric Transmission	22,650,865	22,650,865												
Electric Distribution														
ED-AN	86,509	86,509												
ED-ID	19,753,170	19,753,170												
ED-WA	40,873,593	40,873,593												
Total Electric Distribution	60,713,272	60,713,272												
Gas Underground Storage														
1 GD-AN	776,085		776,085			776,085	776,085		528,048	528,048		248,037	248,037	
GD-OR	132,444			132,444										
Total Gas Underground Storage	908,529		776,085	132,444		776,085	776,085		528,048	528,048		248,037	248,037	
Gas Distribution														
6 GD-AN	55,542		55,542				55,542	55,542		37,076	37,076		18,466	18,466
GD-ID	7,099,343		7,099,343		7,099,343	7,099,343	7,099,343	7,099,343				7,099,343	7,099,343	
GD-WA	17,314,263		17,314,263		17,314,263	17,314,263	17,314,263	17,314,263						
GD-OR	11,385,480			11,385,480										
Total Gas Distribution	35,854,628		24,469,148	11,385,480	24,413,606	55,542	24,469,148	24,469,148	17,314,263	37,076	17,351,339	7,099,343	18,466	7,117,809
General Plant														
ED-AN	2,738,931	2,738,931												
ED-ID	570,799	570,799												
ED-WA	1,524,827	1,524,827												
7,4 CD-AA	21,755,123	15,548,822	4,285,759	1,920,542		4,285,759	4,285,759		2,988,760	2,988,760		1,296,999	1,296,999	
9,4 CD-AN	878,574	688,117	190,457			190,457	190,457		132,819	132,819		57,638	57,638	
9 CD-ID	453,463	355,161	98,302		98,302	98,302	98,302				98,302		98,302	
9 CD-WA	1,697,026	1,329,145	367,881		367,881	367,881	367,881	367,881						
8,4 GD-AA	343,759		236,589	107,170		236,589	236,589		164,990	164,990		71,599	71,599	
4 GD-AN	22,297		22,297			22,297	22,297		15,549	15,549		6,748	6,748	
GD-ID	50,560		50,560		50,560	50,560	50,560				50,560		50,560	
GD-WA	1,118,527		1,118,527		1,118,527	1,118,527	1,118,527	1,118,527						
GD-OR	179,692			179,692										
Total General Plant	31,333,578	22,755,802	6,370,372	2,207,404	1,635,270	4,735,102	6,370,372	6,370,372	1,486,408	3,302,118	4,788,526	148,862	1,432,984	1,581,846
Total Depreciation Expense	198,963,409	153,622,476	31,615,605	13,725,328	26,048,876	5,566,729	31,615,605	31,615,605	18,800,671	3,867,242	22,667,913	7,248,205	1,699,487	8,947,692

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				66.753%	33.247%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended May 31, 2024
 Ending Balance Basis

Report ID:
G-AMTX-12E

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	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	263,207	263,207											
Total Production/Transmission	1,181,607	1,181,607											
Distribution													
Franchises (302000) ED-WA	111,408	111,408											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	117,274	117,274											
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		14,795
GD-WA	24,862		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	50,670,251	36,215,041	9,982,040	4,473,170		9,982,040	9,982,040		6,961,175	6,961,175		3,020,865	3,020,865
9,4 CD-AN	89,001	69,707	19,294			19,294	19,294		13,455	13,455		5,839	5,839
9,4 CD-ID	0	0	0		0	0	0				0		0
9,4 CD-WA	1,610,087	1,261,052	349,035		349,035	349,035	349,035	349,035		349,035			0
ED-AN	7,768,153	7,768,153											
ED-ID	0	0											
ED-WA	1,332,800	1,332,800											
8,4 GD-AA	236,455		162,738	73,717		162,738	162,738		113,489	113,489		49,249	49,249
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	71,608			71,608									
Total Miscellaneous IT Intangible Plant - 3031XX	61,778,355	46,646,753	10,513,107	4,618,495	349,035	10,164,072	10,513,107	349,035	7,088,119	7,437,154	0	3,075,953	3,075,953
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	63,970,493	48,672,174	10,636,596	4,661,723	388,692	10,247,904	10,636,596	373,897	7,146,581	7,520,478	14,795	3,101,323	3,116,118

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-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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)	(78,807,636)	(78,807,636)											
	Steam (ED-ID)	(101,909,447)	(101,909,447)											
	Steam (ED-WA)	(201,967,296)	(201,967,296)											
	Hydro (ED-AN)	(210,206,441)	(210,206,441)											
	Other (ED-AN)	(184,117,211)	(184,117,211)											
	Total Electric Production	(777,008,031)	(777,008,031)											
Electric Transmission														
	ED-AN	(263,427,993)	(263,427,993)											
	ED-ID	(10,957,737)	(10,957,737)											
	ED-WA	(17,453,597)	(17,453,597)											
	Total Electric Transmission	(291,839,327)	(291,839,327)											
Electric Distribution														
	ED-AN	(609,435)	(609,435)											
	ED-ID	(302,454,523)	(302,454,523)											
	ED-WA	(507,164,617)	(507,164,617)											
	Total Electric Distribution	(810,228,575)	(810,228,575)											
Gas Underground Storage														
1	GD-AN	(20,305,794)	(20,305,794)			(20,305,794)	(20,305,794)		(13,816,062)	(13,816,062)		(6,489,732)	(6,489,732)	
	GD-OR	(1,829,975)		(1,829,975)										
	Total Gas Underground Storage	(22,135,769)	(20,305,794)	(1,829,975)		(20,305,794)	(20,305,794)		(13,816,062)	(13,816,062)		(6,489,732)	(6,489,732)	
Gas Distribution														
6	GD-AN	(2,102,975)	(2,102,975)			(2,102,975)	(2,102,975)		(1,403,799)	(1,403,799)		(699,176)	(699,176)	
	GD-ID	(110,501,058)	(110,501,058)		(110,501,058)	(110,501,058)					(110,501,058)		(110,501,058)	
	GD-WA	(208,420,000)	(208,420,000)		(208,420,000)	(208,420,000)	(208,420,000)			(208,420,000)				
	GD-OR	(153,330,432)		(153,330,432)										
	Total Gas Distribution	(474,354,465)	(321,024,033)	(153,330,432)	(318,921,058)	(2,102,975)	(321,024,033)	(208,420,000)	(1,403,799)	(209,823,799)	(110,501,058)	(699,176)	(111,200,234)	
General Plant														
	ED-AN	(36,733,566)	(36,733,566)											
	ED-ID	(14,062,298)	(14,062,298)											
	ED-WA	(27,607,547)	(27,607,547)											
7,4	CD-AA	(101,943,186)	(72,860,834)	(20,082,808)	(8,999,544)	(20,082,808)	(20,082,808)		(14,005,148)	(14,005,148)		(6,077,660)	(6,077,660)	
9,4	CD-AN	(8,969,598)	(7,025,168)	(1,944,430)		(1,944,430)	(1,944,430)		(1,355,987)	(1,355,987)		(588,443)	(588,443)	
9	CD-ID	(4,127,149)	(3,232,466)	(894,683)		(894,683)	(894,683)				(894,683)		(894,683)	
9	CD-WA	(9,050,913)	(7,088,856)	(1,962,057)		(1,962,057)	(1,962,057)	(1,962,057)		(1,962,057)				
8,4	GD-AA	(2,873,460)		(1,977,630)	(895,830)	(1,977,630)	(1,977,630)		(1,379,140)	(1,379,140)		(598,490)	(598,490)	
4	GD-AN	(4,116,366)		(4,116,366)		(4,116,366)	(4,116,366)		(2,870,630)	(2,870,630)		(1,245,736)	(1,245,736)	
	GD-ID	(2,475,837)		(2,475,837)		(2,475,837)	(2,475,837)				(2,475,837)		(2,475,837)	
	GD-WA	(14,131,812)		(14,131,812)		(14,131,812)	(14,131,812)	(14,131,812)		(14,131,812)				
	GD-OR	(6,055,843)		(6,055,843)										
	Total General Plant	(232,147,575)	(168,610,735)	(47,585,623)	(15,951,217)	(19,464,389)	(28,121,234)	(47,585,623)	(16,093,869)	(19,610,905)	(35,704,774)	(3,370,520)	(8,510,329)	(11,880,849)
Total Accumulated Depreciation		(2,607,713,742)	(2,047,686,668)	(388,915,450)	(171,111,624)	(338,385,447)	(50,530,003)	(388,915,450)	(224,513,869)	(34,830,766)	(259,344,635)	(113,871,578)	(15,699,237)	(129,570,815)

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			66.753%	33.247%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	(16,952,821)	(16,952,821)											
Misc Intangible Plt (303000)	ED-AN	(3,191,639)	(3,191,639)											
Total Production/Transmission		(20,144,460)	(20,144,460)											
Distribution														
Franchises (302000)	ED-WA	(550,516)	(550,516)											
Misc Intangible Plt (303000)	ED-WA	(74,448)	(74,448)											
Total Distribution		(624,964)	(624,964)											
General Plant - 303000														
7,4	CD-AA	(5,623,470)	(4,019,206)	(1,107,824)	(496,440)		(1,107,824)	(1,107,824)		(772,563)	(772,563)		(335,261)	(335,261)
9,4	CD-AN	(159,196)	(124,685)	(34,511)			(34,511)	(34,511)		(24,067)	(24,067)		(10,444)	(10,444)
	GD-ID	(181,008)		(181,008)		(181,008)		(181,008)				(181,008)		(181,008)
	GD-WA	(350,822)		(350,822)		(350,822)		(350,822)	(350,822)		(350,822)			
	GD-OR	(138,361)			(138,361)									
Total General Plant - 303000		(6,452,857)	(4,143,891)	(1,674,165)	(634,801)	(531,830)	(1,142,335)	(1,674,165)	(350,822)	(796,630)	(1,147,452)	(181,008)	(345,705)	(526,713)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(183,121,885)	(130,880,872)	(36,075,012)	(16,166,001)		(36,075,012)	(36,075,012)		(25,157,631)	(25,157,631)		(10,917,381)	(10,917,381)
9,4	CD-AN	(193,762)	(151,758)	(42,004)			(42,004)	(42,004)		(29,292)	(29,292)		(12,712)	(12,712)
9	CD-ID	0	0	0		0		0		0		0		0
9	CD-WA	(2,651,097)	(2,076,392)	(574,705)		(574,705)		(574,705)	(574,705)		(574,705)		0	0
	ED-AN	(19,252,626)	(19,252,626)											
	ED-ID	0	0											
	ED-WA	(3,911,108)	(3,911,108)											
8,4	GD-AA	(299,247)		(205,954)	(93,293)		(314,611)	(314,611)		(219,400)	(219,400)		(95,211)	(95,211)
4	GD-AN	0		0			0	0		0			0	0
	GD-OR	(112,921)			(112,921)									
Total Miscellaneous IT Intangible Plant - 3031X		(209,542,646)	(156,272,756)	(36,897,675)	(16,372,215)	(574,705)	(36,431,627)	(37,006,332)	(574,705)	(25,406,323)	(25,981,028)	0	(11,025,304)	(11,025,304)
Gas Underground Storage														
1	GD-AN	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
9	CD-ID	0	0	0		0		0		0		0		0
9	CD-WA	0	0	0		0		0	0		0			
4	ED-AN	(1,755,578)	(1,755,578)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,755,578)	(1,755,578)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(238,520,505)	(182,941,649)	(38,571,840)	(17,007,016)	(1,106,535)	(37,573,962)	(38,680,497)	(925,527)	(26,202,953)	(27,128,480)	(181,008)	(11,371,009)	(11,552,017)

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 COMMON GENERAL PLANT For Twelve Months Ended May 31, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	
99	GD-OR / AS	845,517	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	
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	
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	
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	0	0	0	0	0	0	
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	
99	GD-OR / AS	4,461,543	0	0	0	0	0	0	0	4,461,543	0	4,461,543	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	132,408,498	0	0	94,635,002	94,635,002	0	0	26,084,474	26,084,474	0	11,689,022	
9	CD-WA / ID / AN	32,444,321	9,656,190	6,427,675	9,327,176	25,411,041	2,672,645	1,779,055	2,581,580	7,033,280	0	0	
	TOTAL ACCOUNT	215,416,972	18,172,619	9,825,297	113,100,137	141,098,053	27,723,245	1,779,055	28,666,054	58,168,354	4,461,543	11,689,022	16,150,565
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,956,738	1,809,485	7,798	2,139,455	3,956,738	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	
99	GD-OR / AS	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	
7	CD-AA	60,555,192	0	0	43,280,007	43,280,007	0	0	11,929,373	11,929,373	0	5,345,812	
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	
	TOTAL ACCOUNT	65,475,818	2,255,261	15,537	45,480,057	47,750,855	356,505	2,142	11,997,322	12,355,969	0	5,368,994	5,368,994
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,755,512	25,563,779	12,247,643	24,944,090	62,755,512	0	0	0	0	0	0	
99	GD-WA / ID / AN	16,661,934	0	0	0	0	10,524,692	3,313,285	2,823,957	16,661,934	0	0	
99	GD-OR / AS	4,776,506	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	
7	CD-AA	7,668,252	0	0	5,480,653	5,480,653	0	0	1,510,646	1,510,646	0	676,953	
9	CD-WA / ID / AN	6,817,249	1,452,364	720,868	3,166,174	5,339,406	401,986	199,522	876,335	1,477,843	0	0	
	TOTAL ACCOUNT	98,776,640	27,016,143	12,968,511	33,590,917	73,575,571	10,926,678	3,512,807	5,277,826	19,717,311	4,776,506	707,252	5,483,758

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,162,793	654,182	185,405	3,987,236	4,826,823	181,065	51,316	1,103,589	1,335,970	0	0	0
	TOTAL ACCOUNT	6,882,744	713,048	185,405	4,410,103	5,308,556	403,418	51,316	1,106,056	1,560,790	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,626,300	1,876,977	644,268	7,105,055	9,626,300	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,007,111	0	0	0	0	3,086,391	586,116	334,604	4,007,111	0	0	0
99	GD-OR / AS	1,541,158	0	0	0	0	0	0	0	0	1,541,158	0	1,541,158
8	GD-AA	5,884,453	0	0	0	0	0	0	4,049,916	4,049,916	0	1,834,537	1,834,537
7	CD-AA	15,975,169	0	0	11,417,773	11,417,773	0	0	3,147,108	3,147,108	0	1,410,288	1,410,288
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	39,047,704	1,905,639	1,397,879	19,317,579	22,621,097	3,094,324	794,701	7,751,599	11,640,624	1,541,158	3,244,825	4,785,983
	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	3,273,642	398,866	2,211	2,872,565	3,273,642	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	4,984,751	398,866	2,211	3,769,362	4,170,439	110,331	0	502,134	612,465	18,586	183,261	201,847

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,458,443	12,246,524	7,583,364	4,628,555	24,458,443	0	0	0	0	0	0	
99	GD-WA / ID / AN	5,145,253	0	0	0	0	3,409,598	915,066	820,589	5,145,253	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	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	
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	
	TOTAL ACCOUNT	31,542,850	12,500,353	7,904,763	5,501,579	25,906,695	3,479,853	1,004,023	1,061,791	5,545,667	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,640,696	12,205,646	6,724,103	22,710,947	41,640,696	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,061,608	0	0	0	0	767,760	287,726	6,122	1,061,608	0	0	
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	
7	CD-AA	123,174,229	0	0	88,035,085	88,035,085	0	0	24,265,323	24,265,323	0	10,873,821	
9	CD-WA / ID / AN	16,877,757	10,629,077	69,756	2,520,164	13,218,997	2,941,921	19,307	697,532	3,658,760	0	0	
	TOTAL ACCOUNT	183,716,820	22,834,723	6,793,859	113,266,196	142,894,778	3,709,681	307,033	25,136,424	29,153,138	719,232	10,949,672	11,668,904
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	260,283	0	6,846	253,437	260,283	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	9,092	0	0	0	0	0	0	0	0	9,092	0	
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	
7	CD-AA	844,143	0	0	603,326	603,326	0	0	166,296	166,296	0	74,521	
9	CD-WA / ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	
	TOTAL ACCOUNT	1,127,696	0	10,423	863,594	874,017	0	990	168,799	169,789	9,092	74,798	83,890
	TOTAL GENERAL PLANT	666,550,701	86,607,882	39,808,607	349,479,335	475,895,824	53,065,757	7,546,849	84,277,641	144,890,247	12,427,760	33,336,870	45,764,630

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-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	30,043,533	5,434,977	0	24,608,556	30,043,533	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	111,882,978	0	0	79,965,002	79,965,002	0	0	22,040,947	22,040,947	0	9,877,029	
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	143,799,538	6,132,495	0	104,778,175	110,910,670	193,060	0	22,349,881	22,542,941	354,611	9,991,316	10,345,927
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,396,713	0	0	7,396,713	7,396,713	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	41,001,009	0	0	29,304,241	29,304,241	0	0	8,077,199	8,077,199	0	3,619,569	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	49,537,715	0	0	36,700,954	36,700,954	0	0	8,861,788	8,861,788	0	3,974,973	3,974,973
	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-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	1,770,425	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	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	0
		TOTAL ACCOUNT	4,376,485	3,746,344	0	59,497	3,805,841	546,896	0	16,399	563,295	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	415,300	0	0	415,300	415,300	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	22,873,167	0	0	16,347,910	16,347,910	0	0	4,506,014	4,506,014	0	2,019,243	2,019,243
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	23,288,467	0	0	16,763,210	16,763,210	0	0	4,506,014	4,506,014	0	2,019,243	2,019,243
		TOTAL	376,956,321	10,198,555	0	273,567,590	283,766,145	1,762,550	771,517	62,090,591	64,624,658	780,562	27,784,956	28,565,518

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-12E
For Twelve Months Ended May 31, 2024	
Ending Balance 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	(61,981,978)	(44,299,759)	(12,210,450)	(5,471,769)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
7	282919 CD-AA	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	(69,787,731)	(49,935,495)	(13,764,588)	(6,087,648)

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 May 31, 2024
 Ending Balance Basis

Report ID:
C-WKC-12E

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	7,306,257	7,306,257	0	0	0	0	7,306,257
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,339)	(1,339)	0	0	0	0	(1,339)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	99,850,381	40,185,781	0	140,036,162	88,046,203	34,755,185	11,804,178	5,430,596	0
TOTAL		99,850,381	40,185,781	7,305,021	147,341,183	88,046,203	34,755,185	11,804,178	5,430,596	7,305,021

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%		