

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months 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)	55,990,619	40,771,271	15,219,348
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>55,990,619</u>	<u>40,771,271</u>	<u>15,219,348</u>
G-APL	Gas Net Adjusted Rate Base	<u>791,807,958</u>	<u>568,325,377</u>	<u>223,482,581</u>
	RATE OF RETURN	<u>7.071%</u>	<u>7.174%</u>	<u>6.810%</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 September 30, 2024
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers - AMA Percent	10-01-2023 thru 09-30-2024	273,163 100.000%	177,822 65.097%	95,341 34.903%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2023 thru 09-30-2024	14,653,917 100.000%	10,098,921 68.916%	4,554,996 31.084%
	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	10-01-2023 thru 09-30-2024	291,833,202 100.000%	194,592,312 66.679%	97,240,890 33.321%

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

Report ID:
G-ALL-12A

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%

7

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

	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 September 30, 2024
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	10-01-2023 thru 09-30-2024	31,624,236	22,844,489	8,779,747	
			100.000%	72.237%	27.763%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2023 thru 09-30-2024	865,773,092	614,572,027	251,201,065	
			100.000%	70.985%	29.015%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2023 thru 09-30-2024	96,070,558	75,078,413	20,992,145	
			100.000%	78.149%	21.851%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2023 thru 09-30-2024	-36,272,184	-25,963,543	-10,308,641	
			100.000%	71.580%	28.420%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended 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	251,069,869	0	251,069,869	176,652,325	0	176,652,325	74,417,544	0	74,417,544
99	4812XX	Commercial - Firm & Interruptible	128,400,239	0	128,400,239	93,845,281	0	93,845,281	34,554,958	0	34,554,958
99	4813XX	Industrial-Firm	4,078,884	0	4,078,884	2,527,917	0	2,527,917	1,550,967	0	1,550,967
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	453,579	0	453,579	409,730	0	409,730	43,849	0	43,849
99	499XXX	Unbilled Revenue	361,321	0	361,321	329,073	0	329,073	32,248	0	32,248
TOTAL SALES TO ULTIMATE CUSTOMERS			384,363,892	0	384,363,892	273,764,326	0	273,764,326	110,599,566	0	110,599,566
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	46,266,276	0	46,266,276	30,677,420	0	30,677,420	15,588,856	0	15,588,856
4	488000	Miscellaneous Service Revenues	10,034	0	10,034	3,570	0	3,570	6,464	0	6,464
99	4893XX	Transportation Revenues	6,924,904	0	6,924,904	6,288,485	0	6,288,485	636,419	0	636,419
99	493000	Rent from Gas Property	1,050	0	1,050	1,000	0	1,000	50	0	50
99	495010	CCA Allowance Revenue	28,841,369	0	28,841,369	28,841,369	0	28,841,369	0	0	0
99	407310	CCA Allowance Revenue Deferral	(28,841,369)	0	(28,841,369)	(28,841,369)	0	(28,841,369)	0	0	0
4	495XXX	Other Gas Revenues	14,238,990	408,856	14,647,846	10,258,345	285,124	10,543,469	3,980,645	123,732	4,104,377
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			67,441,254	408,856	67,850,110	47,228,820	285,124	47,513,944	20,212,434	123,732	20,336,166
TOTAL GAS REVENUES			451,805,146	408,856	452,214,002	320,993,146	285,124	321,278,270	130,812,000	123,732	130,935,732
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	231,217,623	0	231,217,623	156,447,245	0	156,447,245	74,770,378	0	74,770,378
99	808XXX	Net Natural Gas Storage Transactions	5,932,361	0	5,932,361	4,016,393	0	4,016,393	1,915,968	0	1,915,968
99	811000	Gas Used for Products Extraction	(560,768)	0	(560,768)	(370,108)	0	(370,108)	(190,660)	0	(190,660)
10	813000	Other Gas Expenses	86,398	1,046,309	1,132,707	86,398	702,408	788,806	0	343,901	343,901
99	813010	Gas Technology Institute (GTI) Expenses	120,797	0	120,797	82,934	0	82,934	37,863	0	37,863
99	813100	CCA Emission Expense	35,086,849	0	35,086,849	35,086,849	0	35,086,849	0	0	0
99	407417	Regulatory Credits-CCA	(35,177,985)	0	(35,177,985)	(35,177,985)	0	(35,177,985)	0	0	0
TOTAL PRODUCTION EXPENSES			236,705,275	1,046,309	237,751,584	160,171,726	702,408	160,874,134	76,533,549	343,901	76,877,450
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	911,721	911,721	0	620,335	620,335	0	291,386	291,386
1	837000	Other Equipment	0	2,286,820	2,286,820	0	1,555,952	1,555,952	0	730,868	730,868
TOTAL UNDERGROUND STORAGE OPER EXP			0	3,198,541	3,198,541	0	2,176,287	2,176,287	0	1,022,254	1,022,254
G-DEPX		Depreciation Expense-Underground Storage	0	785,832	785,832	0	534,680	534,680	0	251,152	251,152
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	286,646	286,646	0	195,034	195,034	0	91,612	91,612
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/			0	1,072,478	1,072,478	0	729,714	729,714	0	342,764	342,764
TOTAL UNDERGROUND STORAGE EXPENSES			0	4,271,019	4,271,019	0	2,906,001	2,906,001	0	1,365,018	1,365,018

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	489,008	2,081,567	2,570,575	408,147	1,434,533	1,842,680	80,861	647,034	727,895
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,634,892	2,988,617	8,623,509	3,636,094	2,059,635	5,695,729	1,998,798	928,982	2,927,780
3	875000	Measuring & Reg Sta Exp-General	140,978	0	140,978	108,468	0	108,468	32,510	0	32,510
3	876000	Measuring & Reg Sta Exp-Industrial	2,926	0	2,926	2,092	0	2,092	834	0	834
3	877000	Measuring & Reg Sta Exp-City Gate	87,633	0	87,633	48,836	0	48,836	38,797	0	38,797
3	878000	Meter & House Regulator Expenses	564,503	0	564,503	316,544	0	316,544	247,959	0	247,959
3	879000	Customer Installation Expenses	2,245,687	5,099,378	7,345,065	1,472,558	3,514,287	4,986,845	773,129	1,585,091	2,358,220
3	880000	Other Expenses	1,938,890	2,359,712	4,298,602	1,488,492	1,626,219	3,114,711	450,398	733,493	1,183,891
3	881000	Rents	0	(2,522)	(2,522)	0	(1,738)	(1,738)	0	(784)	(784)
		MAINTENANCE									
3	885000	Supervision & Engineering	139,592	45	139,637	63,785	31	63,816	75,807	14	75,821
3	887000	Mains	996,792	0	996,792	799,226	0	799,226	197,566	0	197,566
3	889000	Measuring & Reg Sta Exp-General	265,947	30,318	296,265	179,614	20,894	200,508	86,333	9,424	95,757
3	890000	Measuring & Reg Sta Exp-Industrial	26,913	1,239	28,152	22,303	854	23,157	4,610	385	4,995
3	891000	Measuring & Reg Sta Exp-City Gate	140,023	3,626	143,649	70,396	2,499	72,895	69,627	1,127	70,754
3	892000	Services	1,061,361	0	1,061,361	869,116	0	869,116	192,245	0	192,245
3	893000	Meters & House Regulators	901,108	590,584	1,491,692	595,585	407,007	1,002,592	305,523	183,577	489,100
3	894000	Other Equipment	17,665	149,449	167,114	17,665	102,994	120,659	0	46,455	46,455
		TOTAL DISTRIBUTION OPERATING EXP	14,653,918	13,302,013	27,955,931	10,098,921	9,167,215	19,266,136	4,554,997	4,134,798	8,689,795
G-DEPX		Depreciation Expense-Distribution	24,600,105	54,031	24,654,136	17,626,254	36,027	17,662,281	6,973,851	18,004	6,991,855
G-OTX		Taxes Other Than FIT	24,840,369	0	24,840,369	22,591,094	0	22,591,094	2,249,275	0	2,249,275
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,440,474	54,031	49,494,505	40,217,348	36,027	40,253,375	9,223,126	18,004	9,241,130
		TOTAL DISTRIBUTION EXPENSES	64,094,392	13,356,044	77,450,436	50,316,269	9,203,242	59,519,511	13,778,123	4,152,802	17,930,925

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	86,820	86,820	0	56,517	56,517	0	30,303	30,303
2	902000	Meter Reading Expenses	342,083	88,402	430,485	240,295	57,547	297,842	101,788	30,855	132,643
2	903XXX	Customer Records & Collection Expenses	663,279	5,195,728	5,859,007	375,062	3,382,263	3,757,325	288,217	1,813,465	2,101,682
2	904000	Uncollectible Accounts	1,007,521	56,092	1,063,613	565,383	36,514	601,897	442,138	19,578	461,716
2	905000	Misc Customer Accounts	0	107,918	107,918	0	70,251	70,251	0	37,667	37,667
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,012,883	5,534,960	7,547,843	1,180,740	3,603,092	4,783,832	832,143	1,931,868	2,764,011
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	20,989,443	58,795	21,048,238	16,904,978	38,274	16,943,252	4,084,465	20,521	4,104,986
2	909000	Advertising	82,117	532,177	614,294	59,218	346,431	405,649	22,899	185,746	208,645
2	910000	Misc Customer Service & Info Exp	0	58,012	58,012	0	37,764	37,764	0	20,248	20,248
TOTAL CUSTOMER SERVICE & INFO EXP			21,071,560	648,984	21,720,544	16,964,196	422,469	17,386,665	4,107,364	226,515	4,333,879
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	618,647	7,517,004	8,135,651	370,584	5,242,133	5,612,717	248,063	2,274,871	2,522,934
4	921000	Office Supplies & Expenses	203	1,101,891	1,102,094	202	768,426	768,628	1	333,465	333,466
4	922000	Admin. Expenses Transferred - Credit	0	(16,592)	(16,592)	0	(11,571)	(11,571)	0	(5,021)	(5,021)
4	923000	Outside Services Employed	800,057	3,842,672	4,642,729	640,574	2,679,764	3,320,338	159,483	1,162,908	1,322,391
4	924000	Property Insurance Premium	0	724,549	724,549	0	505,279	505,279	0	219,270	219,270
4	925XXX	Injuries and Damages	24,252	2,324,051	2,348,303	18,721	1,620,723	1,639,444	5,531	703,328	708,859
4	926XXX	Employee Pensions and Benefits	2,009,306	6,169,593	8,178,899	1,495,257	4,302,489	5,797,746	514,049	1,867,104	2,381,153
4	928000	Regulatory Commission Expenses	1,440,134	221,327	1,661,461	1,209,514	154,347	1,363,861	230,620	66,980	297,600
4	930000	Miscellaneous General Expenses	36,721	1,597,396	1,634,117	28,437	1,113,976	1,142,413	8,284	483,420	491,704
4	931000	Rents	79	151,970	152,049	79	105,979	106,058	0	45,991	45,991
4	935000	Maintenance of General Plant	570,448	3,346,463	3,916,911	471,097	2,333,723	2,804,820	99,351	1,012,740	1,112,091
TOTAL ADMIN & GEN OPERATING EXP			5,499,847	26,980,324	32,480,171	4,234,465	18,815,268	23,049,733	1,265,382	8,165,056	9,430,438

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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-DEPX	Depreciation Expense-General Plant	1,599,464	4,584,804	6,184,268	1,450,223	3,197,305	4,647,528	149,241	1,387,499	1,536,740
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	124,206	10,395,182	10,519,388	124,206	7,249,289	7,373,495	0	3,145,893	3,145,893
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	317,976	0	317,976	317,976	0	317,976	0	0	0
99	407311 Regulatory Debit - AFUDC Amortization	34,786	221,258	256,044	23,307	157,060	180,367	11,479	64,198	75,677
99	407314 Regulatory Debit - FISERVE Amortization	145,140	0	145,140	0	0	0	145,140	0	145,140
99	407317 Regulatory Debit - CCA WA Gas Amortization	11,320,721	0	11,320,721	11,320,721	0	11,320,721	0	0	0
99	407319 AFUDC Equity DFIT Deferral	29,960	0	29,960	0	0	0	29,960	0	29,960
99	407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99	407337 Regulatory Debit - Depreciation Deferral	800,191	0	800,191	514,650	0	514,650	285,541	0	285,541
99	407347 COVID-19 Deferred Costs	(14,069)	0	(14,069)	0	0	0	(14,069)	0	(14,069)
99	407357 AMORT OF INTERVENOR FUND DEFER	36,457	0	36,457	36,457	0	36,457	0	0	0
99	407359 Insurance Balance Acct O&M - Amort	(6,973)	0	(6,973)	(6,973)	0	(6,973)	0	0	0
99	407381 Voluntary RNG Revenue Offset	41,519	0	41,519	35,794	0	35,794	5,725	0	5,725
99	407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413 Reg Credits - Williams Outage	(9,200,873)	0	(9,200,873)	(6,523,511)	0	(6,523,511)	(2,677,362)	0	(2,677,362)
99	407416 Reg. Credits-CCA B&O Tax	378,555	0	378,555	378,555	0	378,555	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	(5,690,370)	0	(5,690,370)	(5,690,370)	0	(5,690,370)	0	0	0
99	407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407437 Depreciation Deferral	(65,598)	0	(65,598)	0	0	0	(65,598)	0	(65,598)
99	407443 Regulatory Deferral - Reg. Fees	(668,011)	0	(668,011)	(668,011)	0	(668,011)	0	0	0
99	407447 Regulatory Deferral - COVID-19	(381,858)	0	(381,858)	(375,767)	0	(375,767)	(6,091)	0	(6,091)
99	407452 Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407454 Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459 Insurance Balancing	(366,975)	0	(366,975)	(242,874)	0	(242,874)	(124,101)	0	(124,101)
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	619,055	1,045,879	1,664,934	453,303	729,365	1,182,668	165,752	316,514	482,266
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,268,986	16,330,955	17,599,941	3,348,574	11,391,481	14,740,055	(2,079,588)	4,939,474	2,859,886
	TOTAL ADMIN & GENERAL EXPENSES	6,768,833	43,311,279	50,080,112	7,583,039	30,206,749	37,789,788	(814,206)	13,104,530	12,290,324
	TOTAL EXPENSES BEFORE FIT	330,652,943	68,168,595	398,821,538	236,215,970	47,043,961	283,259,931	94,436,973	21,124,634	115,561,607
	NET OPERATING INCOME (LOSS) BEFORE FIT			53,392,464			38,018,339			15,374,125
G-FIT	FEDERAL INCOME TAX			25,688,558			19,447,519			6,241,039
G-FIT	DEFERRED FEDERAL INCOME TAX			(28,286,713)			(22,200,451)			(6,086,262)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			55,990,619			40,771,271			15,219,348

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.097%	34.903%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.916%	31.084%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	63,336	408,856	472,192	63,336	285,124	348,460	0	123,732	123,732
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,719,203	0	3,719,203	1,905,797	0	1,905,797
4	495100	Entitlement Penalties	56,804	0	56,804	55,644	0	55,644	1,160	0	1,160
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	8,861,149	0	8,861,149	7,901,183	0	7,901,183	959,966	0	959,966
4	495329	Amortization Res Decoupling Deferral	(48,158)	0	(48,158)	(870,804)	0	(870,804)	822,646	0	822,646
4	495338	Non-Res Decoupling Deferred Rev	1,763,021	0	1,763,021	1,622,445	0	1,622,445	140,576	0	140,576
4	495339	Amortization Non-Res Decoupling	(2,082,163)	0	(2,082,163)	(2,232,662)	0	(2,232,662)	150,499	0	150,499
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	14,238,989	408,856	14,647,845	10,258,345	285,124	10,543,469	3,980,644	123,732	4,104,376

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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	78,648,241	0	78,648,241	52,420,286	0	52,420,286	26,227,955	0	26,227,955
1	804001	Pipeline Demand Costs	28,843,229	0	28,843,229	19,634,424	0	19,634,424	9,208,805	0	9,208,805
1	804002	Transport Variable Charges	358,638	0	358,638	244,107	0	244,107	114,531	0	114,531
6	804010	Gas Costs - Fixed Hedge	10,551	0	10,551	5,613	0	5,613	4,938	0	4,938
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	513,868	0	513,868	371,405	0	371,405	142,463	0	142,463
6	804018	Merchandise Processing Fee	128,649	0	128,649	85,296	0	85,296	43,353	0	43,353
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	34,094,985	0	34,094,985	22,735,159	0	22,735,159	11,359,826	0	11,359,826
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	4,116,044	0	4,116,044	2,726,966	0	2,726,966	1,389,078	0	1,389,078
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	75,675,238	0	75,675,238	52,611,258	0	52,611,258	23,063,980	0	23,063,980
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	8,828,180	0	8,828,180	5,612,731	0	5,612,731	3,215,449	0	3,215,449
		TOTAL PURCHASED GAS COSTS	231,217,623	0	231,217,623	156,447,245	0	156,447,245	74,770,378	0	74,770,378

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.679%	33.321%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	147,597	58,795	206,392	90,850	38,274	129,124	56,747	20,521	77,268
99	908600 Public Purpose Tariff Rider Expense Offset	20,745,338	0	20,745,338	16,706,085	0	16,706,085	4,039,253	0	4,039,253
99	908610 Limited Income Tax Refund Program	97,511	0	97,511	97,511	0	97,511	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(1,003)	0	(1,003)	10,532	0	10,532	(11,535)	0	(11,535)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		20,989,443	58,795	21,048,238	16,904,978	38,274	16,943,252	4,084,465	20,521	4,104,986

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.097%	34.903%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	791,807,958	568,325,377	223,482,581
	Interest Deduction for FIT Calculation	22,815,243	16,367,771	6,447,472
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months 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	452,214,002	321,278,270	130,935,732
G-OPS	Operating & Maintenance Expense	330,654,614	227,536,787	103,117,827
G-OPS	Book Deprec/Amort and Reg Amortizations	41,374,975	31,754,348	9,620,627
G-OTX	Taxes Other than FIT	26,791,949	23,968,796	2,823,153
	Net Operating Income Before FIT	53,392,464	38,018,339	15,374,125
G-INT	Less: Interest Expense	22,815,243	16,367,771	6,447,472
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,720)	0	(4,720)
G-SCM	Schedule M Adjustments	91,753,965	70,956,667	20,797,298
	Taxable Net Operating Income	122,326,466	92,607,235	29,719,231
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	25,688,558	19,447,519	6,241,039
G-DTE	Deferred FIT	(21,353,308)	(16,353,146)	(5,000,162)
G-DTE	Customer Tax Credit Amortization	(6,933,405)	(5,847,305)	(1,086,100)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(2,598,155)	(2,752,932)	154,777
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12A
For Twelve Months Ended 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	26,363,432	15,903,681	42,267,113	19,225,545	11,075,762	30,301,307	7,137,887	4,827,919	11,965,806
12	997001	Contributions In Aid of Construction	0	1,594,377	1,594,377	0	1,131,769	1,131,769	0	462,608	462,608
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(230,592)	(230,592)	0	(163,686)	(163,686)	0	(66,906)	(66,906)
99	997010	Deferred Gas Credit and Refunds	84,503,417	0	84,503,417	58,223,988	0	58,223,988	26,279,429	0	26,279,429
12	997016	Redemption Expense Amortization	0	21,814	21,814	0	15,485	15,485	0	6,329	6,329
99	997018	DSM Tariff Rider	(1,935,744)	0	(1,935,744)	(3,760,023)	0	(3,760,023)	1,824,279	0	1,824,279
12	997020	FAS87 Current Pension Accrual	0	(400,937)	(400,937)	0	(284,605)	(284,605)	0	(116,332)	(116,332)
12	997027	Customer Uncollectibles	(131,592)	(760,903)	(892,495)	(443,087)	(540,127)	(983,214)	311,495	(220,776)	90,719
99	997031	Decoupling Mechanism	(8,493,850)	0	(8,493,850)	(6,420,162)	0	(6,420,162)	(2,073,688)	0	(2,073,688)
12	997032	Interest Rate Swaps	0	2,040,137	2,040,137	0	1,448,191	1,448,191	0	591,946	591,946
12	997035	Leases	0	(11,505)	(11,505)	0	(8,023)	(8,023)	0	(3,482)	(3,482)
12	997048	AFUDC	0	(100,704)	(100,704)	0	(71,485)	(71,485)	0	(29,219)	(29,219)
12	997049	Tax Depreciation	0	(41,033,714)	(41,033,714)	0	(29,127,782)	(29,127,782)	0	(11,905,932)	(11,905,932)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	512,195	0	512,195	523,730	0	523,730	(11,535)	0	(11,535)
12	997080	Book Transportation Depreciation	0	5,124,696	5,124,696	0	3,637,765	3,637,765	0	1,486,931	1,486,931
12	997081	Deferred Compensation	0	(23,842)	(23,842)	0	(16,924)	(16,924)	0	(6,918)	(6,918)
4	997082	Meal Disallowances	0	193,186	193,186	0	134,722	134,722	0	58,464	58,464
12	997083	Paid Time Off	0	208,092	208,092	0	147,714	147,714	0	60,378	60,378
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	(1,734,178)	(1,734,178)	0	(1,231,006)	(1,231,006)	0	(503,172)	(503,172)
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	145,140	81,402	226,542	0	57,783	57,783	145,140	23,619	168,759
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,894)	(21,894)	0	(8,949)	(8,949)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,572	27,572	0	11,270	11,270
12	997115	AFUDC Equity DFIR Deferral	29,960	0	29,960	0	0	0	29,960	0	29,960
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	752,822	752,822	0	534,391	534,391	0	218,431	218,431
12	997120	Transportation Tax Disallowance	0	40,335	40,335	0	28,632	28,632	0	11,703	11,703
12	997122	Regulatory Fees	(668,011)	0	(668,011)	(668,011)	0	(668,011)	0	0	0
12	997125	COVID-19	(173,746)	0	(173,746)	(218,238)	0	(218,238)	44,492	0	44,492
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,498)	(53,498)	0	(21,867)	(21,867)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(14,263,494)	(14,263,494)	0	(10,124,941)	(10,124,941)	0	(4,138,553)	(4,138,553)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,330,085)	(4,330,085)	0	(1,769,915)	(1,769,915)
12	997138	Intervenor Funding	36,541	0	36,541	36,541	0	36,541	0	0	0
12	997139	Pension Settlement	0	131,688	131,688	0	93,479	93,479	0	38,209	38,209
99	997140	Insurance Balancing	(373,841)	0	(373,841)	(249,740)	0	(249,740)	(124,101)	0	(124,101)
99	997141	CCA	34,181,246	0	34,181,246	34,181,246	0	34,181,246	0	0	0
99	997143	Depreciation Rate Deferral	744,718	0	744,718	524,775	0	524,775	219,943	0	219,943
99	997144	Williams Pipeline Outage	(9,200,873)	0	(9,200,873)	(6,523,511)	0	(6,523,511)	(2,677,362)	0	(2,677,362)
12	997145	Sec 174 Research Costs	0	2,362,823	2,362,823	0	1,677,250	1,677,250	0	685,573	685,573
99	997147	Energy Efficiency Program	(6,928)	0	(6,928)	(6,928)	0	(6,928)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	128,026,147	(36,272,182)	91,753,965	96,920,208	(25,963,541)	70,956,667	31,105,939	(10,308,641)	20,797,298

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.097%	34.903%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.679%	33.321%
G-ALL	11	Book Depreciation	100.000%	72.237%	27.763%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.985%	29.015%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	1,166,554	828,078	338,476
99	410100	Deferred Federal Income Tax Exp	(2,178,029)	(1,286,887)	(891,142)
		SUBTOTAL	(1,011,475)	(458,809)	(552,666)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,784,867)	(2,686,688)	(1,098,179)
99	411100	Deferred Federal Income Tax Exp	(19,199,739)	(15,057,590)	(4,142,149)
		SUBTOTAL	(22,984,606)	(17,744,278)	(5,240,328)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,642,773	1,849,941	792,832
		SUBTOTAL	2,642,773	1,849,941	792,832
		Total Deferred Federal Income Tax Expense	(21,353,308)	(16,353,146)	(5,000,162)
99	411193	Customer Tax Credit Amortization	(6,933,405)	(5,847,305)	(1,086,100)
		SUBTOTAL	(6,933,405)	(5,847,305)	(1,086,100)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.985%	29.015%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-12A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Twelve Months Ended 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	286,646	286,646	0	195,034	195,034	0	91,612	91,612
		TOTAL UNDERGROUND STORAGE TAX	0	286,646	286,646	0	195,034	195,034	0	91,612	91,612
		DISTRIBUTION									
99	408110	State Excise Tax	10,222,226	0	10,222,226	10,222,226	0	10,222,226	0	0	0
99	408120	Municipal Occupation & License Tax	11,296,518	0	11,296,518	9,385,699	0	9,385,699	1,910,819	0	1,910,819
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	3,326,300	0	3,326,300	2,983,142	0	2,983,142	343,158	0	343,158
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	(4,728)	0	(4,728)	0	0	0	(4,728)	0	(4,728)
		TOTAL DISTRIBUTION TAX	24,840,369	0	24,840,369	22,591,094	0	22,591,094	2,249,275	0	2,249,275
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	619,055	1,045,879	1,664,934	453,303	729,365	1,182,668	165,752	316,514	482,266
		TOTAL A&G TAX	619,055	1,045,879	1,664,934	453,303	729,365	1,182,668	165,752	316,514	482,266
		TOTAL TAXES OTHER THAN FIT	25,459,424	1,332,525	26,791,949	23,044,397	924,399	23,968,796	2,415,027	408,126	2,823,153

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	1,165,664	60,520,012	61,685,676	1,165,664	42,204,841	43,370,505	0	18,315,171	18,315,171
		TOTAL INTANGIBLE PLANT	2,959,775	61,787,911	64,747,686	2,188,258	43,089,036	45,277,294	771,517	18,698,875	19,470,392
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,409,686	1,409,686	0	974,939	974,939	0	434,747	434,747
1	351XXX	Structures & Improvements	0	3,332,059	3,332,059	0	2,267,133	2,267,133	0	1,064,926	1,064,926
1	352XXX	Wells	0	23,953,214	23,953,214	0	16,297,767	16,297,767	0	7,655,447	7,655,447
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	15,847,843	15,847,843	0	10,782,872	10,782,872	0	5,064,971	5,064,971
1	355000	Measuring & Regulating Equipment	0	2,456,443	2,456,443	0	1,671,364	1,671,364	0	785,079	785,079
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,470,316	3,470,316	0	2,361,203	2,361,203	0	1,109,113	1,109,113
		TOTAL UNDERGROUND STORAGE PLANT	0	53,073,493	53,073,493	0	36,126,993	36,126,993	0	16,946,500	16,946,500
		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	716,645	0	716,645	529,187	0	529,187	187,458	0	187,458
6	375000	Structures & Improvements	1,686,295	0	1,686,295	1,008,682	0	1,008,682	677,613	0	677,613
6	376000	Mains	511,492,898	2,518,937	514,011,835	352,096,805	1,679,602	353,776,407	159,396,093	839,335	160,235,428
6	378000	Measuring & Reg Station Equip-General	7,728,612	0	7,728,612	4,917,243	0	4,917,243	2,811,369	0	2,811,369
6	379000	Measuring & Reg Station Equip-City Gate	7,051,936	0	7,051,936	2,017,409	0	2,017,409	5,034,527	0	5,034,527
6	380000	Services	359,987,805	0	359,987,805	245,251,619	0	245,251,619	114,736,186	0	114,736,186
6	381XXX	Meters	131,461,618	0	131,461,618	94,760,924	0	94,760,924	36,700,694	0	36,700,694
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	4,297,515	0	4,297,515	3,223,691	0	3,223,691	1,073,824	0	1,073,824
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,024,511,919	2,518,937	1,027,030,856	703,869,485	1,679,602	705,549,087	320,642,434	839,335	321,481,769
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,637,416	5,993,919	3,261,721	1,839,255	5,100,976	94,782	798,161	892,943
4	390XXX	Structures & Improvements	29,507,844	28,638,277	58,146,121	27,726,168	19,971,475	47,697,643	1,781,676	8,666,802	10,448,478
4	391XXX	Office Furniture & Equipment	392,393	12,890,352	13,282,745	390,251	8,989,345	9,379,596	2,142	3,901,007	3,903,149
4	392XXX	Transportation Equipment	14,245,315	5,285,394	19,530,709	10,680,270	3,685,875	14,366,145	3,565,045	1,599,519	5,164,564
4	393000	Stores Equipment	451,493	1,095,394	1,546,887	399,681	763,895	1,163,576	51,812	331,499	383,311
4	394000	Tools, Shop & Garage Equipment	3,775,589	7,765,278	11,540,867	2,980,298	5,415,272	8,395,570	795,291	2,350,006	3,145,297
4	395XXX	Laboratory Equipment	110,331	506,186	616,517	110,331	352,999	463,330	0	153,187	153,187
4	396XXX	Power Operated Equipment	3,978,902	1,061,792	5,040,694	3,032,217	740,462	3,772,679	946,685	321,330	1,268,015
4	397XXX	Communications Equipment	4,142,317	24,248,914	28,391,231	3,657,644	16,910,465	20,568,109	484,673	7,338,449	7,823,122
4	398000	Miscellaneous Equipment	2,299	167,307	169,606	0	116,675	116,675	2,299	50,632	52,931
		TOTAL GENERAL PLANT	59,962,986	84,296,310	144,259,296	52,238,581	58,785,718	111,024,299	7,724,405	25,510,592	33,234,997

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months 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
		TOTAL PLANT IN SERVICE	1,087,434,680	201,676,651	1,289,111,331	758,296,324	139,681,349	897,977,673	329,138,356	61,995,302	391,133,658
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,175,212)	(20,175,212)	0	(13,727,214)	(13,727,214)	0	(6,447,998)	(6,447,998)
G-ADEP		Distribution Plant	(315,490,059)	(2,094,017)	(317,584,076)	(205,985,386)	(1,396,270)	(207,381,656)	(109,504,673)	(697,747)	(110,202,420)
G-ADEP		General Plant	(19,486,568)	(28,702,170)	(48,188,738)	(15,929,854)	(20,016,032)	(35,945,886)	(3,556,714)	(8,686,138)	(12,242,852)
		TOTAL ACCUMULATED DEPRECIATION	(334,976,627)	(50,971,399)	(385,948,026)	(221,915,240)	(35,139,516)	(257,054,756)	(113,061,387)	(15,831,883)	(128,893,270)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(525,221)	(1,128,362)	(1,653,583)	(346,679)	(786,885)	(1,133,564)	(178,542)	(341,477)	(520,019)
G-AAMT		Misc IT Intangible Plant - 3031XX	(977,012)	(34,759,617)	(35,736,629)	(977,012)	(24,240,315)	(25,217,327)	0	(10,519,302)	(10,519,302)
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	(1,502,233)	(35,887,979)	(37,390,212)	(1,323,691)	(25,027,200)	(26,350,891)	(178,542)	(10,860,779)	(11,039,321)
		TOTAL ACCUMULATED DEPR/AMORT	(336,478,860)	(86,859,378)	(423,338,238)	(223,238,931)	(60,166,716)	(283,405,647)	(113,239,929)	(26,692,662)	(139,932,591)
		NET GAS UTILITY PLANT before DFIT	750,955,820	114,817,273	865,773,093	535,057,393	79,514,633	614,572,026	215,898,427	35,302,640	251,201,067
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,791,037)	(101,791,037)	0	(72,256,368)	(72,256,368)	0	(29,534,669)	(29,534,669)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,620,336)	(12,620,336)	0	(8,803,287)	(8,803,287)	0	(3,817,049)	(3,817,049)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(257,420)	(257,420)	0	(182,730)	(182,730)	0	(74,690)	(74,690)
		TOTAL ACCUMULATED DFIT	0	(114,668,793)	(114,668,793)	0	(81,242,385)	(81,242,385)	0	(33,426,408)	(33,426,408)
		NET GAS UTILITY PLANT	750,955,820	148,480	751,104,300	535,057,393	(1,727,752)	533,329,641	215,898,427	1,876,232	217,774,659

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%	66.679%	33.321%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.985%	29.015%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	750,955,820	148,480	751,104,300	535,057,393	(1,727,752)	533,329,641	215,898,427	1,876,232	217,774,659
		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	1,351,132	2,083,141	3,434,273	828,343	1,452,720	2,281,063	522,789	630,421	1,153,210
4	182318	Accumulated Amortization - AFUDC	(235,897)	(962,240)	(1,198,137)	(145,185)	(671,071)	(816,256)	(90,712)	(291,169)	(381,881)
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	10,731,308	10,731,308	0	7,301,582	7,301,582	0	3,429,726	3,429,726
1	164115	Gas Inventory--Clay Basin	0	53,510	53,510	0	37,316	37,316	0	16,194	16,194
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,995,025	0	2,995,025	2,995,025	0	2,995,025	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,108,155	0	7,108,155	7,108,155	0	7,108,155	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,121,668)	0	(2,121,668)	(2,121,668)	0	(2,121,668)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(16,754,833)	0	(16,754,833)	(6,306,377)	0	(6,306,377)	(10,448,456)	0	(10,448,456)
99	190393	ADFIT-Customer Tax Credit	3,518,515	0	3,518,515	1,324,339	0	1,324,339	2,194,176	0	2,194,176
99	235199	Customer Deposits	(2,369)	0	(2,369)	(2,369)	0	(2,369)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	2,195,646	0	2,195,646	2,195,646	0	2,195,646	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(461,086)	0	(461,086)	(461,086)	0	(461,086)	0	0	0
C-WKC		Working Capital	25,474,255	0	25,474,255	17,560,950	0	17,560,950	7,913,305	0	7,913,305
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	23,066,875	17,636,783	40,703,658	22,975,773	12,019,963	34,995,736	91,102	5,616,820	5,707,922
		NET RATE BASE	774,022,695	17,785,263	791,807,958	558,033,166	10,292,211	568,325,377	215,989,529	7,493,052	223,482,581

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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)	3,599,712	3,599,712											
Steam (ED-ID)	4,611,031	4,611,031											
Steam (ED-WA)	11,799,269	11,799,269											
Hydro (ED-AN)	17,265,160	17,265,160											
Other (ED-AN)	10,375,471	10,375,471											
Total Electric Production	47,650,643	47,650,643											
Electric Transmission													
ED-AN	23,101,579	23,101,579											
ED-ID	232,777	232,777											
ED-WA	524,650	524,650											
Total Electric Transmission	23,859,006	23,859,006											
Electric Distribution													
ED-AN	85,941	85,941											
ED-ID	19,131,973	19,131,973											
ED-WA	41,609,128	41,609,128											
Total Electric Distribution	60,827,042	60,827,042											
Gas Underground Storage													
1 GD-AN	785,832		785,832			785,832	785,832		534,680	534,680		251,152	251,152
GD-OR	134,953			134,953									
Total Gas Underground Storage	920,785		785,832	134,953		785,832	785,832		534,680	534,680		251,152	251,152
Gas Distribution													
6 GD-AN	54,031		54,031				54,031		36,027	36,027		18,004	18,004
GD-ID	6,973,851		6,973,851		6,973,851	6,973,851					6,973,851		6,973,851
GD-WA	17,626,254		17,626,254		17,626,254			17,626,254					
GD-OR	11,656,664			11,656,664									
Total Gas Distribution	36,310,800		24,654,136	11,656,664	24,600,105	54,031	24,654,136	17,626,254	36,027	17,662,281	6,973,851	18,004	6,991,855
General Plant													
ED-AN	2,729,191	2,729,191											
ED-ID	612,286	612,286											
ED-WA	1,611,239	1,611,239											
7,4 CD-AA	20,975,863	14,991,869	4,132,245	1,851,749		4,132,245	4,132,245		2,881,704	2,881,704		1,250,541	1,250,541
9,4 CD-AN	952,753	746,215	206,538			206,538	206,538		144,033	144,033		62,505	62,505
9 CD-ID	434,057	339,962	94,095		94,095	94,095					94,095		94,095
9 CD-WA	1,460,935	1,144,234	316,701		316,701	316,701		316,701		316,701			
8,4 GD-AA	332,267		228,679	103,588		228,679	228,679		159,474	159,474		69,205	69,205
4 GD-AN	17,342		17,342			17,342	17,342		12,094	12,094		5,248	5,248
GD-ID	55,146		55,146		55,146	55,146					55,146		55,146
GD-WA	1,133,522		1,133,522		1,133,522	1,133,522		1,133,522		1,133,522			
GD-OR	199,992			199,992									
Total General Plant	30,514,593	22,174,996	6,184,268	2,155,329	1,599,464	4,584,804	6,184,268	1,450,223	3,197,305	4,647,528	149,241	1,387,499	1,536,740
Total Depreciation Expense	200,082,869	154,511,687	31,624,236	13,946,946	26,199,569	5,424,667	31,624,236	19,076,477	3,768,012	22,844,489	7,123,092	1,656,655	8,779,747

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			66.679%	33.321%			

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

Report ID:
G-AMTX-12A

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	113,937	113,937											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	119,803	119,803											
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	51,445,213	36,768,923	10,134,707	4,541,583		10,134,707	10,134,707		7,067,641	7,067,641		3,067,066	3,067,066
9,4 CD-AN	66,404	52,009	14,395			14,395	14,395		10,039	10,039		4,356	4,356
9,4 CD-ID	0	0	0		0	0	0				0		0
9,4 CD-WA	572,959	448,753	124,206		124,206	124,206	124,206	124,206		124,206			0
ED-AN	8,141,720	8,141,720											
ED-ID	0	0											
ED-WA	1,440,823	1,440,823											
8,4 GD-AA	357,550		246,080	111,470		246,080	246,080		171,609	171,609		74,471	74,471
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	71,075			71,075									
Total Miscellaneous IT Intangible Plant - 3031XX	62,095,744	46,852,228	10,519,388	4,724,128	124,206	10,395,182	10,519,388	124,206	7,249,289	7,373,495	0	3,145,893	3,145,893
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	422,431	422,431											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,431	422,431	0	0		0	0		0	0		0	0
Total Amortization Expense	64,290,411	48,880,178	10,642,877	4,767,356	163,863	10,479,014	10,642,877	149,068	7,307,751	7,456,819	14,795	3,171,263	3,186,058

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Rati	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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)	(80,330,847)	(80,330,847)											
	Steam (ED-ID)	(101,182,145)	(101,182,145)											
	Steam (ED-WA)	(200,077,665)	(200,077,665)											
	Hydro (ED-AN)	(207,581,990)	(207,581,990)											
	Other (ED-AN)	(182,496,308)	(182,496,308)											
	Total Electric Production	(771,668,955)	(771,668,955)											
Electric Transmission														
	ED-AN	(261,996,715)	(261,996,715)											
	ED-ID	(10,921,553)	(10,921,553)											
	ED-WA	(17,369,246)	(17,369,246)											
	Total Electric Transmission	(290,287,514)	(290,287,514)											
Electric Distribution														
	ED-AN	(596,879)	(596,879)											
	ED-ID	(299,819,163)	(299,819,163)											
	ED-WA	(500,536,844)	(500,536,844)											
	Total Electric Distribution	(800,952,886)	(800,952,886)											
Gas Underground Storage														
1	GD-AN	(20,175,212)	(20,175,212)			(20,175,212)	(20,175,212)		(13,727,214)	(13,727,214)		(6,447,998)	(6,447,998)	
	GD-OR	(1,807,492)		(1,807,492)										
	Total Gas Underground Storage	(21,982,704)	(20,175,212)	(1,807,492)		(20,175,212)	(20,175,212)		(13,727,214)	(13,727,214)		(6,447,998)	(6,447,998)	
Gas Distribution														
6	GD-AN	(2,094,017)	(2,094,017)			(2,094,017)	(2,094,017)		(1,396,270)	(1,396,270)		(697,747)	(697,747)	
	GD-ID	(109,504,673)	(109,504,673)		(109,504,673)	(109,504,673)					(109,504,673)		(109,504,673)	
	GD-WA	(205,985,386)	(205,985,386)		(205,985,386)	(205,985,386)	(205,985,386)			(205,985,386)				
	GD-OR	(151,965,163)		(151,965,163)										
	Total Gas Distribution	(469,549,239)	(317,584,076)	(151,965,163)	(315,490,059)	(2,094,017)	(317,584,076)	(205,985,386)	(1,396,270)	(207,381,656)	(109,504,673)	(697,747)	(110,202,420)	
General Plant														
	ED-AN	(37,004,161)	(37,004,161)											
	ED-ID	(13,956,661)	(13,956,661)											
	ED-WA	(27,555,748)	(27,555,748)											
7,4	CD-AA	(105,047,318)	(75,079,419)	(20,694,322)	(9,273,577)		(20,694,322)	(20,694,322)	(14,431,599)	(14,431,599)		(6,262,723)	(6,262,723)	
9,4	CD-AN	(9,066,108)	(7,100,757)	(1,965,351)			(1,965,351)	(1,965,351)	(1,370,577)	(1,370,577)		(594,774)	(594,774)	
9	CD-ID	(4,925,477)	(3,857,732)	(1,067,745)		(1,067,745)	(1,067,745)				(1,067,745)		(1,067,745)	
9	CD-WA	(9,214,957)	(7,217,339)	(1,997,618)		(1,997,618)	(1,997,618)	(1,997,618)		(1,997,618)				
8,4	GD-AA	(2,861,268)		(1,969,239)	(892,029)		(1,969,239)	(1,969,239)	(1,373,288)	(1,373,288)		(595,951)	(595,951)	
4	GD-AN	(4,073,258)		(4,073,258)			(4,073,258)	(4,073,258)	(2,840,568)	(2,840,568)		(1,232,690)	(1,232,690)	
	GD-ID	(2,488,969)		(2,488,969)		(2,488,969)	(2,488,969)				(2,488,969)		(2,488,969)	
	GD-WA	(13,932,236)		(13,932,236)		(13,932,236)	(13,932,236)	(13,932,236)		(13,932,236)				
	GD-OR	(6,023,562)		(6,023,562)										
	Total General Plant	(236,149,723)	(171,771,817)	(48,188,738)	(16,189,168)	(19,486,568)	(28,702,170)	(48,188,738)	(15,929,854)	(20,016,032)	(35,945,886)	(3,556,714)	(8,686,138)	(12,242,852)
Total Accumulated Depreciation		(2,590,591,021)	(2,034,681,172)	(385,948,026)	(169,961,823)	(334,976,627)	(50,971,399)	(385,948,026)	(221,915,240)	(35,139,516)	(257,054,756)	(113,061,387)	(15,831,883)	(128,893,270)

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			66.679%	33.321%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	(16,799,755)	(16,799,755)											
Misc Intangible Plt (303000)	ED-AN	(3,147,771)	(3,147,771)											
Total Production/Transmission		(19,947,526)	(19,947,526)											
Distribution														
Franchises (302000)	ED-WA	(531,914)	(531,914)											
Misc Intangible Plt (303000)	ED-WA	(73,470)	(73,470)											
Total Distribution		(605,384)	(605,384)											
General Plant - 303000														
7,4	CD-AA	(5,554,329)	(3,969,790)	(1,094,203)	(490,336)		(1,094,203)	(1,094,203)		(763,064)	(763,064)		(331,139)	(331,139)
9,4	CD-AN	(157,574)	(123,415)	(34,159)			(34,159)	(34,159)		(23,821)	(23,821)		(10,338)	(10,338)
	GD-ID	(178,542)		(178,542)		(178,542)		(178,542)				(178,542)		(178,542)
	GD-WA	(346,679)		(346,679)		(346,679)		(346,679)	(346,679)		(346,679)			
	GD-OR	(137,259)			(137,259)									
Total General Plant - 303000		(6,374,383)	(4,093,205)	(1,653,583)	(627,595)	(525,221)	(1,128,362)	(1,653,583)	(346,679)	(786,885)	(1,133,564)	(178,542)	(341,477)	(520,019)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(174,570,430)	(124,768,977)	(34,390,375)	(15,411,078)		(34,390,375)	(34,390,375)		(23,982,816)	(23,982,816)		(10,407,559)	(10,407,559)
9,4	CD-AN	(310,452)	(243,152)	(67,300)			(67,300)	(67,300)		(46,933)	(46,933)		(20,367)	(20,367)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(4,506,928)	(3,529,916)	(977,012)		(977,012)		(977,012)	(977,012)		(977,012)		0	0
	ED-AN	(17,414,311)	(17,414,311)											
	ED-ID	0	0											
	ED-WA	(3,565,699)	(3,565,699)											
8,4	GD-AA	(302,586)		(208,252)	(94,334)		(301,942)	(301,942)		(210,566)	(210,566)		(91,376)	(91,376)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	(101,076)			(101,076)									
Total Miscellaneous IT Intangible Plant - 3031X		(200,771,482)	(149,522,055)	(35,642,939)	(15,606,488)	(977,012)	(34,759,617)	(35,736,629)	(977,012)	(24,240,315)	(25,217,327)	0	(10,519,302)	(10,519,302)
Gas Underground Storage														
1	GD-AN	0		0		0	0	0		0	0		0	0
Total Gas Underground Storage		0		0		0	0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,686,398)	(1,686,398)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(1,686,398)	(1,686,398)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(229,385,173)	(175,854,568)	(37,296,522)	(16,234,083)	(1,502,233)	(35,887,979)	(37,390,212)	(1,323,691)	(25,027,200)	(26,350,891)	(178,542)	(10,860,779)	(11,039,321)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand	68.040%	31.960%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	69.737%	30.263%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	1,112,976	122,220	362,279	628,477	1,112,976	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	12,276,106	0	0	8,773,978	8,773,978	0	0	2,418,393	2,418,393	0	1,083,735	1,083,735
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	19,632,906	811,230	704,722	10,193,781	11,709,733	3,261,722	94,782	2,637,417	5,993,921	845,517	1,083,735	1,929,252
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,066,416	8,516,576	3,346,406	9,203,434	21,066,416	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,647,348	0	0	0	0	0	0	0	0	4,647,348	0	4,647,348
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,420,421	0	0	94,643,523	94,643,523	0	0	26,086,823	26,086,823	0	11,690,075	11,690,075
9	CD-WA / ID / AN	32,330,923	9,666,750	6,437,146	9,218,329	25,322,225	2,675,568	1,781,676	2,551,454	7,008,698	0	0	0
	TOTAL ACCOUNT	215,515,708	18,183,326	9,783,552	113,065,286	141,032,164	27,726,168	1,781,676	28,638,277	58,146,121	4,647,348	11,690,075	16,337,423
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,049,262	1,696,456	7,798	2,345,008	4,049,262	0	0	0	0	0	0	0
99	GD-WA / ID / AN	207,896	0	0	0	0	207,896	0	0	207,896	0	0	0
99	GD-OR / AS	6,559	0	0	0	0	0	0	0	0	6,559	0	6,559
8	GD-AA	118,501	0	0	0	0	0	0	81,557	81,557	0	36,944	36,944
7	CD-AA	64,824,996	0	0	46,331,721	46,331,721	0	0	12,770,524	12,770,524	0	5,722,751	5,722,751
9	CD-WA / ID / AN	1,027,626	658,844	7,739	138,274	804,857	182,355	2,142	38,272	222,769	0	0	0
	TOTAL ACCOUNT	70,234,840	2,355,300	15,537	48,815,003	51,185,840	390,251	2,142	12,890,353	13,282,746	6,559	5,759,695	5,766,254
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,682,653	25,576,639	12,435,560	24,670,454	62,682,653	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,435,974	0	0	0	0	10,257,284	3,355,246	2,823,444	16,435,974	0	0	0
99	GD-OR / AS	4,806,554	0	0	0	0	0	0	0	0	4,806,554	0	4,806,554
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,599,761	0	0	5,431,701	5,431,701	0	0	1,497,153	1,497,153	0	670,907	670,907
9	CD-WA / ID / AN	7,061,043	1,528,237	757,998	3,244,115	5,530,350	422,986	209,799	897,908	1,530,693	0	0	0
	TOTAL ACCOUNT	98,683,172	27,104,876	13,193,558	33,346,270	73,644,704	10,680,270	3,565,045	5,285,393	19,530,708	4,806,554	701,206	5,507,760

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	19,747	0	0	0	0	0	0	0	0	19,747	0	19,747
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	6,098,657	640,679	187,197	3,948,714	4,776,590	177,328	51,812	1,092,927	1,322,067	0	0	0
	TOTAL ACCOUNT	6,826,063	699,545	187,197	4,371,581	5,258,323	399,681	51,812	1,095,394	1,546,887	19,747	1,106	20,853
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,423,116	1,885,151	616,461	6,921,504	9,423,116	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,923,519	0	0	0	0	2,972,771	586,237	364,511	3,923,519	0	0	0
99	GD-OR / AS	1,405,516	0	0	0	0	0	0	0	0	1,405,516	0	1,405,516
8	GD-AA	5,866,355	0	0	0	0	0	0	4,037,460	4,037,460	0	1,828,895	1,828,895
7	CD-AA	15,953,066	0	0	11,401,975	11,401,975	0	0	3,142,754	3,142,754	0	1,408,337	1,408,337
9	CD-WA / ID / AN	2,016,486	27,195	755,306	796,851	1,579,352	7,527	209,054	220,553	437,134	0	0	0
	TOTAL ACCOUNT	38,588,058	1,912,346	1,371,767	19,120,330	22,404,443	2,980,298	795,291	7,765,278	11,540,867	1,405,516	3,237,232	4,642,748
	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	3,275,383	398,797	6,172	2,870,414	3,275,383	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	1,275,315	0	0	911,493	911,493	0	0	251,237	251,237	0	112,585	112,585
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,007,054	398,797	6,172	3,781,907	4,186,876	110,331	0	506,185	616,516	18,586	185,076	203,662

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	24,922,741	12,402,885	7,583,364	4,936,492	24,922,741	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,640,279	0	0	0	0	2,961,962	857,728	820,589	4,640,279	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	31,502,174	12,656,714	7,904,763	5,809,516	26,370,993	3,032,217	946,685	1,061,791	5,040,693	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,894,503	12,350,220	6,604,047	22,940,236	41,894,503	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,011,356	0	0	0	0	717,508	287,726	6,122	1,011,356	0	0	0
99	GD-OR / AS	727,837	0	0	0	0	0	0	0	0	727,837	0	727,837
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	118,672,765	0	0	84,817,798	84,817,798	0	0	23,378,535	23,378,535	0	10,476,432	10,476,432
9	CD-WA / ID / AN	17,685,632	10,622,625	711,562	2,517,553	13,851,740	2,940,135	196,947	696,810	3,833,892	0	0	0
	TOTAL ACCOUNT	180,235,391	22,972,845	7,315,609	110,275,587	140,564,041	3,657,643	484,673	24,248,914	28,391,230	727,837	10,552,283	11,280,120
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,349	0	6,846	251,503	258,349	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	836,569	0	0	597,913	597,913	0	0	164,804	164,804	0	73,852	73,852
9	CD-WA / ID / AN	19,328	0	8,307	6,831	15,138	0	2,299	1,891	4,190	0	0	0
	TOTAL ACCOUNT	1,124,227	0	15,153	856,247	871,400	0	2,299	167,307	169,606	9,092	74,129	83,221
	TOTAL GENERAL PLANT	667,466,380	87,094,979	40,498,030	349,752,295	477,345,304	52,238,581	7,724,405	84,296,309	144,259,295	12,530,590	33,331,191	45,861,781

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 INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	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	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	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	549,322
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	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	29,156,233	5,337,482	0	23,818,751	29,156,233	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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	382,282	0	0	0	0	0	0	263,102	263,102	0	119,180	119,180
7		CD-AA	111,526,959	0	0	79,710,548	79,710,548	0	0	21,970,811	21,970,811	0	9,845,600	9,845,600
9		CD-WA / ID / AN	1,256,298	679,909	0	304,049	983,958	188,185	0	84,155	272,340	0	0	0
		TOTAL ACCOUNT	142,676,383	6,017,391	0	103,833,348	109,850,739	188,185	0	22,318,068	22,506,253	354,611	9,964,780	10,319,391
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,471,543	0	0	6,471,543	6,471,543	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	1,123,313	0	0	0	0	0	0	773,109	773,109	0	350,204	350,204
7		CD-AA	38,092,025	0	0	27,225,132	27,225,132	0	0	7,504,129	7,504,129	0	3,362,764	3,362,764
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,686,881	0	0	33,696,675	33,696,675	0	0	8,277,238	8,277,238	0	3,712,968	3,712,968
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,694,421	0	0	7,694,421	7,694,421	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,694,421	0	0	7,694,421	7,694,421	0	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	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	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	1,776,114	1,776,114	0	0	1,776,114	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	65,903	0	0	47,102	47,102	0	0	12,983	12,983	0	5,818	5,818
9		CD-WA / ID / AN	4,509,083	3,531,604	0	0	3,531,604	977,479	0	0	977,479	0	0	0
		TOTAL ACCOUNT	6,351,100	5,307,718	0	47,102	5,354,820	977,479	0	12,983	990,462	0	5,818	5,818
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	656,764	127,340	0	529,424	656,764	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	24,482,813	0	0	17,498,356	17,498,356	0	0	4,823,114	4,823,114	0	2,161,343	2,161,343
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	25,139,577	127,340	0	18,027,780	18,155,120	0	0	4,823,114	4,823,114	0	2,161,343	2,161,343
		TOTAL	375,689,149	11,772,165	0	270,751,751	282,523,916	2,188,258	771,517	61,787,912	64,747,687	780,562	27,636,984	28,417,546

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(63,150,020)	(45,134,582)	(12,440,554)	(5,574,884)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
	Total	(63,979,349)	(45,784,129)	(12,620,336)	(5,574,884)

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2024	
Average of Monthly Averages Basis	

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	7,014,333	7,014,333	0	0	0	0	7,014,333
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	175	175	0	0	0	0	175
7/4	154550 Supply Chain Average Cost Variance	0	0	(235)	(235)	0	0	0	0	(235)
7/4	154560 Supply Chain Invoice Price Variance	0	0	17	17	0	0	0	0	17
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,518,481	46,586,483	0	156,104,964	91,957,531	38,673,178	17,560,950	7,913,305	0
TOTAL		109,518,481	46,586,483	7,014,290	163,119,254	91,957,531	38,673,178	17,560,950	7,913,305	7,014,290

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				Idaho		
					Electric		