

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	53,649,146	39,872,313	13,776,833
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>53,649,146</u>	<u>39,872,313</u>	<u>13,776,833</u>
G-APL	Gas Net Adjusted Rate Base	<u>776,739,626</u>	<u>556,890,274</u>	<u>219,849,352</u>
	RATE OF RETURN	<u>6.907%</u>	<u>7.160%</u>	<u>6.266%</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
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	06-01-2023 thru 05-31-2024	272,241 100.000%	177,451 65.182%	94,790 34.818%
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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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	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) - AMA Percent	05-01-2023 thru 05-31-2024	851,289,333	603,464,832	247,824,501	
			100.000%	70.888%	29.112%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2023 thru 05-31-2024	94,427,087	73,839,195	20,587,892	
			100.000%	78.197%	21.803%	
14	Net Allocated Schedule M's - AMA Percent	06-01-2023 thru 05-31-2024	-37,544,238	-26,813,468	-10,730,770	
			100.000%	71.418%	28.582%	
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 May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	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-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	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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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	84,025	84,025	0	54,769	54,769	0	29,256	29,256
2	902000	Meter Reading Expenses	340,333	74,030	414,363	237,737	48,254	285,991	102,596	25,776	128,372
2	903XXX	Customer Records & Collection Expenses	601,728	5,171,846	5,773,574	352,276	3,371,113	3,723,389	249,452	1,800,733	2,050,185
2	904000	Uncollectible Accounts	1,116,844	56,092	1,172,936	770,441	36,562	807,003	346,403	19,530	365,933
2	905000	Misc Customer Accounts	0	178,110	178,110	0	116,096	116,096	0	62,014	62,014
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,058,905	5,564,103	7,623,008	1,360,454	3,626,794	4,987,248	698,451	1,937,309	2,635,760
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	20,470,677	83,049	20,553,726	16,414,926	54,133	16,469,059	4,055,751	28,916	4,084,667
2	909000	Advertising	48,560	498,682	547,242	35,328	325,051	360,379	13,232	173,631	186,863
2	910000	Misc Customer Service & Info Exp	0	66,384	66,384	0	43,270	43,270	0	23,114	23,114
		TOTAL CUSTOMER SERVICE & INFO EXP	20,519,237	648,115	21,167,352	16,450,254	422,454	16,872,708	4,068,983	225,661	4,294,644
		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

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For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	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	234,351	276,985	30,757	166,127	196,884	11,877	68,224	80,101
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)	16,318,461	14,605,983	477,113	11,382,703	11,859,816	(2,189,591)	4,935,758	2,746,167
	TOTAL ADMIN & GENERAL EXPENSES	3,379,917	43,918,390	47,298,307	4,384,430	30,630,065	35,014,495	(1,004,513)	13,288,325	12,283,812
	TOTAL EXPENSES BEFORE FIT	333,551,398	68,234,995	401,786,393	237,551,560	47,342,404	284,893,964	95,999,838	20,892,591	116,892,429
	NET OPERATING INCOME (LOSS) BEFORE FIT			50,129,423			36,424,649			13,704,774
G-FIT	FEDERAL INCOME TAX			26,072,666			20,791,652			5,281,014
G-FIT	DEFERRED FEDERAL INCOME TAX			(29,592,389)			(24,239,316)			(5,353,073)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			53,649,146			39,872,313			13,776,833

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.182%	34.818%
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-495-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	139,022	83,049	222,071	83,790	54,133	137,923	55,232	28,916	84,148
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	54,133	16,469,059	4,055,751	28,916	4,084,667

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.182%	34.818%
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 May 31, 2024 Average of Monthly Averages 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	776,739,626	556,890,274	219,849,352
	Interest Deduction for FIT Calculation	22,549,778	16,160,956	6,388,822
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 May 31, 2024	
Average of Monthly Averages 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	336,344,232	232,325,661	104,018,571
G-OPS	Book Deprec/Amort and Reg Amortizations	38,106,445	28,497,844	9,608,601
G-OTX	Taxes Other than FIT	27,335,716	24,070,459	3,265,257
	Net Operating Income Before FIT	50,129,423	36,424,649	13,704,774
G-INT	Less: Interest Expense	22,549,778	16,160,956	6,388,822
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	96,580,627	78,744,176	17,836,451
	Taxable Net Operating Income	124,155,553	99,007,869	25,147,684
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	26,072,666	20,791,652	5,281,014
G-DTE	Deferred FIT	(22,041,582)	(17,768,810)	(4,272,772)
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	(3,519,723)	(3,447,664)	(72,059)
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 May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	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	1,541,044	1,541,044	0	1,092,415	1,092,415	0	448,629	448,629
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(331,025)	(331,025)	0	(234,657)	(234,657)	0	(96,368)	(96,368)
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	15,723	15,723	0	6,457	6,457
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	(301,526)	(301,526)	0	(123,830)	(123,830)
12	997027	Customer Uncollectibles	126,896	(882,317)	(755,421)	(137,487)	(625,457)	(762,944)	264,383	(256,860)	7,523
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	1,483,910	1,483,910	0	609,406	609,406
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	(116,615)	(116,615)	0	(47,891)	(47,891)
12	997049	Tax Depreciation	0	(40,841,547)	(40,841,547)	0	(28,951,756)	(28,951,756)	0	(11,889,791)	(11,889,791)
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	3,132,613	3,132,613	0	1,286,489	1,286,489
12	997081	Deferred Compensation	0	(10,036)	(10,036)	0	(7,114)	(7,114)	0	(2,922)	(2,922)
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	141,104	141,104	0	57,948	57,948
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	(2,103,609)	(2,103,609)	0	(863,902)	(863,902)
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	56,950	56,950	158,334	23,388	181,722
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,864)	(21,864)	0	(8,979)	(8,979)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,534	27,534	0	11,308	11,308
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	565,996	565,996	0	232,441	232,441
12	997120	Transportation Tax Disallowance	0	36,740	36,740	0	26,044	26,044	0	10,696	10,696
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	(75,365)	(75,365)	0	(53,425)	(53,425)	0	(21,940)	(21,940)
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	(9,349,036)	(9,349,036)	0	(3,839,425)	(3,839,425)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,324,168)	(4,324,168)	0	(1,775,832)	(1,775,832)
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	94,300	94,300	0	38,727	38,727
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	2,100,157	2,100,157	0	1,488,759	1,488,759	0	611,398	611,398
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	(37,544,235)	96,580,627	105,557,643	(26,813,467)	78,744,176	28,567,219	(10,730,768)	17,836,451

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.182%	34.818%
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) - AMA	100.000%	70.888%	29.112%
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 May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	768,059	544,462	223,597
99	410100	Deferred Federal Income Tax Exp	(2,623,240)	(1,608,431)	(1,014,809)
		SUBTOTAL	(1,855,181)	(1,063,969)	(791,212)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,100,381)	(2,197,798)	(902,583)
99	411100	Deferred Federal Income Tax Exp	(20,019,691)	(16,560,613)	(3,459,078)
		SUBTOTAL	(23,120,072)	(18,758,411)	(4,361,661)
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	(22,041,582)	(17,768,810)	(4,272,772)
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) - AMA	100.000%	70.888%	29.112%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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-12A
For Twelve Months Ended May 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	2,381,330	59,627,303	62,008,633	2,381,330	41,582,292	43,963,622	0	18,045,011	18,045,011
		TOTAL INTANGIBLE PLANT	4,175,441	60,895,202	65,070,643	3,403,924	42,466,487	45,870,411	771,517	18,428,715	19,200,232
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,337,266	1,337,266	0	924,435	924,435	0	412,831	412,831
1	351XXX	Structures & Improvements	0	3,159,741	3,159,741	0	2,149,888	2,149,888	0	1,009,853	1,009,853
1	352XXX	Wells	0	23,780,891	23,780,891	0	16,180,518	16,180,518	0	7,600,373	7,600,373
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	15,675,519	15,675,519	0	10,665,623	10,665,623	0	5,009,896	5,009,896
1	355000	Measuring & Regulating Equipment	0	2,284,120	2,284,120	0	1,554,115	1,554,115	0	730,005	730,005
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,297,993	3,297,993	0	2,243,954	2,243,954	0	1,054,039	1,054,039
		TOTAL UNDERGROUND STORAGE PLANT	0	52,139,462	52,139,462	0	35,490,248	35,490,248	0	16,649,214	16,649,214
		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	709,813	0	709,813	523,760	0	523,760	186,053	0	186,053
6	375000	Structures & Improvements	1,647,755	0	1,647,755	980,171	0	980,171	667,584	0	667,584
6	376000	Mains	501,205,369	2,518,937	503,724,306	343,748,742	1,681,466	345,430,208	157,456,627	837,471	158,294,098
6	378000	Measuring & Reg Station Equip-General	7,655,964	0	7,655,964	4,901,674	0	4,901,674	2,754,290	0	2,754,290
6	379000	Measuring & Reg Station Equip-City Gate	6,965,254	0	6,965,254	1,984,986	0	1,984,986	4,980,268	0	4,980,268
6	380000	Services	354,170,685	0	354,170,685	242,111,021	0	242,111,021	112,059,664	0	112,059,664
6	381XXX	Meters	127,912,482	0	127,912,482	91,468,614	0	91,468,614	36,443,868	0	36,443,868
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	4,242,725	0	4,242,725	3,175,252	0	3,175,252	1,067,473	0	1,067,473
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,004,598,642	2,518,937	1,007,117,579	688,958,145	1,681,466	690,639,611	315,640,497	837,471	316,477,968
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,607,875	5,964,378	3,261,721	1,818,654	5,080,375	94,782	789,221	884,003
4	390XXX	Structures & Improvements	29,489,648	28,473,004	57,962,652	27,716,463	19,856,219	47,572,682	1,773,185	8,616,785	10,389,970
4	391XXX	Office Furniture & Equipment	729,881	13,730,265	14,460,146	727,739	9,575,075	10,302,814	2,142	4,155,190	4,157,332
4	392XXX	Transportation Equipment	14,084,677	5,348,172	19,432,849	10,482,885	3,729,655	14,212,540	3,601,792	1,618,517	5,220,309
4	393000	Stores Equipment	435,758	1,084,697	1,520,455	383,897	756,435	1,140,332	51,861	328,262	380,123
4	394000	Tools, Shop & Garage Equipment	3,599,663	7,759,168	11,358,831	2,838,992	5,411,011	8,250,003	760,671	2,348,157	3,108,828
4	395XXX	Laboratory Equipment	109,822	510,815	620,637	109,822	356,227	466,049	0	154,588	154,588
4	396XXX	Power Operated Equipment	3,668,101	1,061,792	4,729,893	2,748,276	740,462	3,488,738	919,825	321,330	1,241,155
4	397XXX	Communications Equipment	4,317,276	22,565,918	26,883,194	3,571,002	15,736,794	19,307,796	746,274	6,829,124	7,575,398
4	398000	Miscellaneous Equipment	1,243	169,256	170,499	0	118,034	118,034	1,243	51,222	52,465
		TOTAL GENERAL PLANT	59,792,572	83,310,962	143,103,534	51,840,797	58,098,566	109,939,363	7,951,775	25,212,396	33,164,171

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended May 31, 2024		
Average of Monthly Averages Basis		

Report ID: G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,068,566,655	198,864,563	1,267,431,218	744,202,866	137,736,767	881,939,633	324,363,789	61,127,796	385,491,585
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,912,751)	(19,912,751)	0	(13,548,636)	(13,548,636)	0	(6,364,115)	(6,364,115)
G-ADEP		Distribution Plant	(308,421,030)	(2,075,755)	(310,496,785)	(200,965,097)	(1,385,629)	(202,350,726)	(107,455,933)	(690,126)	(108,146,059)
G-ADEP		General Plant	(19,607,340)	(29,069,107)	(48,676,447)	(15,828,245)	(20,271,923)	(36,100,168)	(3,779,095)	(8,797,184)	(12,576,279)
		TOTAL ACCUMULATED DEPRECIATION	(328,028,370)	(51,057,613)	(379,085,983)	(216,793,342)	(35,206,188)	(251,999,530)	(111,235,028)	(15,851,425)	(127,086,453)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(512,002)	(1,100,419)	(1,612,421)	(338,391)	(767,399)	(1,105,790)	(173,611)	(333,020)	(506,631)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,155,315)	(33,288,168)	(35,443,483)	(2,155,315)	(23,214,169)	(25,369,484)	0	(10,073,999)	(10,073,999)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(2,667,317)	(34,388,587)	(37,055,904)	(2,493,706)	(23,981,568)	(26,475,274)	(173,611)	(10,407,019)	(10,580,630)
		TOTAL ACCUMULATED DEPR/AMORT	(330,695,687)	(85,446,200)	(416,141,887)	(219,287,048)	(59,187,756)	(278,474,804)	(111,408,639)	(26,258,444)	(137,667,083)
		NET GAS UTILITY PLANT before DFIT	737,870,968	113,418,363	851,289,331	524,915,818	78,549,011	603,464,829	212,955,150	34,869,352	247,824,502
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,876,470)	(101,876,470)	0	(72,218,192)	(72,218,192)	0	(29,658,278)	(29,658,278)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,205,820)	(13,205,820)	0	(9,211,412)	(9,211,412)	0	(3,994,408)	(3,994,408)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,329,875)	(1,329,875)	0	(927,415)	(927,415)	0	(402,460)	(402,460)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	2,141	2,141	0	1,493	1,493	0	648	648
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(258,921)	(258,921)	0	(183,544)	(183,544)	0	(75,377)	(75,377)
		TOTAL ACCUMULATED DFIT	0	(116,668,945)	(116,668,945)	0	(82,539,070)	(82,539,070)	0	(34,129,875)	(34,129,875)
		NET GAS UTILITY PLANT	737,870,968	(3,250,582)	734,620,386	524,915,818	(3,990,059)	520,925,759	212,955,150	739,477	213,694,627

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) - AMA	100.000%	70.888%	29.112%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	737,870,968	(3,250,582)	734,620,386	524,915,818	(3,990,059)	520,925,759	212,955,150	739,477	213,694,627
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	1,382,965	2,075,931	3,458,896	860,906	1,447,692	2,308,598	522,059	628,239	1,150,298
4 182318 Accumulated Amortization - AFUDC	(264,378)	(919,963)	(1,184,341)	(177,555)	(641,577)	(819,132)	(86,823)	(278,386)	(365,209)
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	12,096,036	12,096,036	0	8,230,143	8,230,143	0	3,865,893	3,865,893
1 164115 Gas Inventory--Clay Basin	0	66,014	66,014	0	46,036	46,036	0	19,978	19,978
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,101,044	0	3,101,044	3,101,044	0	3,101,044	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,359,771	0	7,359,771	7,359,771	0	7,359,771	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,196,771)	0	(2,196,771)	(2,196,771)	0	(2,196,771)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(18,626,002)	0	(18,626,002)	(8,094,354)	0	(8,094,354)	(10,531,648)	0	(10,531,648)
99 190393 ADFIT-Customer Tax Credit	3,911,460	0	3,911,460	1,699,814	0	1,699,814	2,211,646	0	2,211,646
99 235199 Customer Deposits	(2,300)	0	(2,300)	(2,300)	0	(2,300)	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	2,712,443	0	2,712,443	2,712,443	0	2,712,443	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(569,613)	0	(569,613)	(569,613)	0	(569,613)	0	0	0
C-WKC Working Capital	26,261,539	0	26,261,539	18,289,420	0	18,289,420	7,972,119	0	7,972,119
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	23,070,158	19,049,082	42,119,240	22,982,805	12,981,710	35,964,515	87,353	6,067,372	6,154,725
NET RATE BASE	760,941,126	15,798,500	776,739,626	547,898,623	8,991,651	556,890,274	213,042,503	6,806,849	219,849,352

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 May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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	
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	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	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	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
 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	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-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(80,691,424)	(80,691,424)											
	Steam (ED-ID)	(99,699,566)	(99,699,566)											
	Steam (ED-WA)	(196,261,655)	(196,261,655)											
	Hydro (ED-AN)	(202,688,908)	(202,688,908)											
	Other (ED-AN)	(179,169,028)	(179,169,028)											
	Total Electric Production	(758,510,581)	(758,510,581)											
Electric Transmission														
	ED-AN	(256,925,136)	(256,925,136)											
	ED-ID	(10,842,369)	(10,842,369)											
	ED-WA	(17,197,190)	(17,197,190)											
	Total Electric Transmission	(284,964,695)	(284,964,695)											
Electric Distribution														
	ED-AN	(570,332)	(570,332)											
	ED-ID	(294,172,730)	(294,172,730)											
	ED-WA	(489,636,161)	(489,636,161)											
	Total Electric Distribution	(784,379,223)	(784,379,223)											
Gas Underground Storage														
1	GD-AN	(19,912,751)	(19,912,751)			(19,912,751)	(19,912,751)		(13,548,636)	(13,548,636)		(6,364,115)	(6,364,115)	
	GD-OR	(1,762,699)		(1,762,699)										
	Total Gas Underground Storage	(21,675,450)	(19,912,751)	(1,762,699)		(19,912,751)	(19,912,751)		(13,548,636)	(13,548,636)		(6,364,115)	(6,364,115)	
Gas Distribution														
6	GD-AN	(2,075,755)	(2,075,755)			(2,075,755)	(2,075,755)		(1,385,629)	(1,385,629)		(690,126)	(690,126)	
	GD-ID	(107,455,933)	(107,455,933)		(107,455,933)	(107,455,933)					(107,455,933)		(107,455,933)	
	GD-WA	(200,965,097)	(200,965,097)		(200,965,097)	(200,965,097)		(200,965,097)		(200,965,097)				
	GD-OR	(148,909,215)		(148,909,215)										
	Total Gas Distribution	(459,406,000)	(310,496,785)	(148,909,215)	(308,421,030)	(2,075,755)	(310,496,785)	(200,965,097)	(1,385,629)	(202,350,726)	(107,455,933)	(690,126)	(108,146,059)	
General Plant														
	ED-AN	(36,826,878)	(36,826,878)											
	ED-ID	(13,674,953)	(13,674,953)											
	ED-WA	(27,264,185)	(27,264,185)											
7,4	CD-AA	(107,342,784)	(76,720,034)	(21,146,529)	(9,476,221)	(21,146,529)	(21,146,529)		(14,746,955)	(14,746,955)		(6,399,574)	(6,399,574)	
9,4	CD-AN	(9,057,301)	(7,093,860)	(1,963,441)		(1,963,441)	(1,963,441)		(1,369,245)	(1,369,245)		(594,196)	(594,196)	
9	CD-ID	(6,048,149)	(4,737,031)	(1,311,118)		(1,311,118)	(1,311,118)				(1,311,118)		(1,311,118)	
9	CD-WA	(10,245,447)	(8,024,439)	(2,221,008)		(2,221,008)	(2,221,008)	(2,221,008)		(2,221,008)				
8,4	GD-AA	(2,778,846)		(1,912,513)	(866,333)	(1,912,513)	(1,912,513)		(1,333,729)	(1,333,729)		(578,784)	(578,784)	
4	GD-AN	(4,046,624)		(4,046,624)		(4,046,624)	(4,046,624)		(2,821,994)	(2,821,994)		(1,224,630)	(1,224,630)	
	GD-ID	(2,467,977)		(2,467,977)		(2,467,977)	(2,467,977)				(2,467,977)		(2,467,977)	
	GD-WA	(13,607,237)		(13,607,237)		(13,607,237)	(13,607,237)	(13,607,237)		(13,607,237)				
	GD-OR	(5,901,242)		(5,901,242)										
	Total General Plant	(239,261,623)	(174,341,380)	(48,676,447)	(16,243,796)	(19,607,340)	(29,069,107)	(48,676,447)	(15,828,245)	(20,271,923)	(36,100,168)	(3,779,095)	(8,797,184)	(12,576,279)
Total Accumulated Depreciation		(2,548,197,572)	(2,002,195,879)	(379,085,983)	(166,915,710)	(328,028,370)	(51,057,613)	(379,085,983)	(216,793,342)	(35,206,188)	(251,999,530)	(111,235,028)	(15,851,425)	(127,086,453)

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-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,493,621)	(16,493,621)											
Misc Intangible Plt (303000)	ED-AN	(3,060,035)	(3,060,035)											
Total Production/Transmission		(19,553,656)	(19,553,656)											
Distribution														
Franchises (302000)	ED-WA	(494,359)	(494,359)											
Misc Intangible Plt (303000)	ED-WA	(71,515)	(71,515)											
Total Distribution		(565,874)	(565,874)											
General Plant - 303000														
7,4	CD-AA	(5,416,053)	(3,870,961)	(1,066,963)	(478,129)		(1,066,963)	(1,066,963)		(744,068)	(744,068)		(322,895)	(322,895)
9,4	CD-AN	(154,331)	(120,875)	(33,456)			(33,456)	(33,456)		(23,331)	(23,331)		(10,125)	(10,125)
	GD-ID	(173,611)		(173,611)		(173,611)		(173,611)				(173,611)		(173,611)
	GD-WA	(338,391)		(338,391)		(338,391)		(338,391)	(338,391)		(338,391)			
	GD-OR	(135,057)			(135,057)									
Total General Plant - 303000		(6,217,443)	(3,991,836)	(1,612,421)	(613,186)	(512,002)	(1,100,419)	(1,612,421)	(338,391)	(767,399)	(1,105,790)	(173,611)	(333,020)	(506,631)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(167,314,548)	(119,583,053)	(32,960,967)	(14,770,528)		(32,960,967)	(32,960,967)		(22,985,989)	(22,985,989)		(9,974,978)	(9,974,978)
9,4	CD-AN	(397,424)	(311,270)	(86,154)			(86,154)	(86,154)		(60,081)	(60,081)		(26,073)	(26,073)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(9,942,405)	(7,787,090)	(2,155,315)		(2,155,315)		(2,155,315)	(2,155,315)		(2,155,315)		0	0
	ED-AN	(15,624,269)	(15,624,269)											
	ED-ID	0	0											
	ED-WA	(3,223,982)	(3,223,982)											
8,4	GD-AA	(294,940)		(202,990)	(91,950)		(241,047)	(241,047)		(168,099)	(168,099)		(72,948)	(72,948)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	(77,318)			(77,318)									
Total Miscellaneous IT Intangible Plant - 3031X		(196,874,886)	(146,529,664)	(35,405,426)	(14,939,796)	(2,155,315)	(33,288,168)	(35,443,483)	(2,155,315)	(23,214,169)	(25,369,484)	0	(10,073,999)	(10,073,999)
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	(1,546,478)	(1,546,478)											
	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		(1,546,478)	(1,546,478)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(224,758,337)	(172,187,508)	(37,017,847)	(15,552,982)	(2,667,317)	(34,388,587)	(37,055,904)	(2,493,706)	(23,981,568)	(26,475,274)	(173,611)	(10,407,019)	(10,580,630)

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 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	1,101,834	122,220	362,279	617,335	1,101,834	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	12,126,152	0	0	8,666,803	8,666,803	0	0	2,388,852	2,388,852	0	1,070,497	1,070,497
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	19,471,810	811,230	704,722	10,075,464	11,591,416	3,261,722	94,782	2,607,876	5,964,380	845,517	1,070,497	1,916,014
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,905,067	8,511,541	3,252,486	9,141,040	20,905,067	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	4,382,846	0	0	0	0	0	0	0	0	4,382,846	0	4,382,846
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,878,032	0	0	94,255,867	94,255,867	0	0	25,979,972	25,979,972	0	11,642,193	11,642,193
9	CD-WA / ID / AN	31,977,491	9,631,689	6,406,468	9,007,254	25,045,411	2,665,863	1,773,185	2,493,032	6,932,080	0	0	0
	TOTAL ACCOUNT	214,194,036	18,143,230	9,658,954	112,404,161	140,206,345	27,716,463	1,773,185	28,473,004	57,962,652	4,382,846	11,642,193	16,025,039
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,864,959	1,525,023	7,798	2,332,138	3,864,959	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	10,596	0	0	0	0	0	0	0	0	10,596	0	10,596
8	GD-AA	150,603	0	0	0	0	0	0	103,651	103,651	0	46,952	46,952
7	CD-AA	68,887,048	0	0	49,234,951	49,234,951	0	0	13,570,748	13,570,748	0	6,081,349	6,081,349
9	CD-WA / ID / AN	2,549,239	1,787,037	7,739	201,839	1,996,615	494,617	2,142	55,865	552,624	0	0	0
	TOTAL ACCOUNT	75,695,568	3,312,060	15,537	51,768,928	55,096,525	727,740	2,142	13,730,264	14,460,146	10,596	6,128,301	6,138,897
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,410,465	25,763,622	12,249,222	24,397,621	62,410,465	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,301,514	0	0	0	0	10,045,658	3,382,951	2,872,905	16,301,514	0	0	0
99	GD-OR / AS	4,820,906	0	0	0	0	0	0	0	0	4,820,906	0	4,820,906
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,568,638	0	0	5,409,457	5,409,457	0	0	1,491,022	1,491,022	0	668,159	668,159
9	CD-WA / ID / AN	7,258,162	1,579,689	790,665	3,314,383	5,684,737	437,227	218,841	917,357	1,573,425	0	0	0
	TOTAL ACCOUNT	98,456,872	27,343,311	13,039,887	33,121,461	73,504,659	10,482,885	3,601,792	5,348,172	19,432,849	4,820,906	698,458	5,519,364

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	17,604	0	0	0	0	0	0	0	0	17,604	0	17,604
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	5,976,727	583,655	187,372	3,910,065	4,681,092	161,544	51,861	1,082,230	1,295,635	0	0	0
	TOTAL ACCOUNT	6,701,990	642,521	187,372	4,332,932	5,162,825	383,897	51,861	1,084,697	1,520,455	17,604	1,106	18,710
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,954,652	1,696,351	551,527	6,706,774	8,954,652	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,781,965	0	0	0	0	2,832,194	551,081	398,690	3,781,965	0	0	0
99	GD-OR / AS	1,258,858	0	0	0	0	0	0	0	0	1,258,858	0	1,258,858
8	GD-AA	5,826,571	0	0	0	0	0	0	4,010,079	4,010,079	0	1,816,492	1,816,492
7	CD-AA	15,886,179	0	0	11,354,170	11,354,170	0	0	3,129,577	3,129,577	0	1,402,432	1,402,432
9	CD-WA / ID / AN	2,016,836	24,560	757,242	797,824	1,579,626	6,798	209,590	220,822	437,210	0	0	0
	TOTAL ACCOUNT	37,725,061	1,720,911	1,308,769	18,858,768	21,888,448	2,838,992	760,671	7,759,168	11,358,831	1,258,858	3,218,924	4,477,782
	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	3,258,085	398,244	10,698	2,849,143	3,258,085	0	0	0	0	0	0	0
99	GD-WA / ID / AN	204,739	0	0	0	0	109,822	0	94,917	204,739	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	1,298,814	0	0	928,289	928,289	0	0	255,866	255,866	0	114,659	114,659
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,012,746	398,244	10,698	3,777,432	4,186,374	109,822	0	510,814	620,636	18,586	187,150	205,736

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	25,488,924	12,574,003	7,615,462	5,299,459	25,488,924	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,329,479	0	0	0	0	2,678,022	830,868	820,589	4,329,479	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	31,757,557	12,827,832	7,936,861	6,172,483	26,937,176	2,748,277	919,825	1,061,791	4,729,893	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,382,446	12,581,486	6,537,882	23,263,078	42,382,446	0	0	0	0	0	0	0
99	GD-WA / ID / AN	952,541	0	0	0	0	658,693	287,726	6,122	952,541	0	0	0
99	GD-OR / AS	735,486	0	0	0	0	0	0	0	0	735,486	0	735,486
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	110,123,950	0	0	78,707,790	78,707,790	0	0	21,694,418	21,694,418	0	9,721,742	9,721,742
9	CD-WA / ID / AN	18,769,199	10,522,088	1,656,721	2,521,603	14,700,412	2,912,308	458,548	697,931	4,068,787	0	0	0
	TOTAL ACCOUNT	173,206,920	23,103,574	8,194,603	104,492,471	135,790,648	3,571,001	746,274	22,565,918	26,883,193	735,486	9,797,593	10,533,079
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	276,049	0	6,846	269,203	276,049	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	846,465	0	0	604,985	604,985	0	0	166,754	166,754	0	74,726	74,726
9	CD-WA / ID / AN	14,457	0	4,492	6,831	11,323	0	1,243	1,891	3,134	0	0	0
	TOTAL ACCOUNT	1,146,952	0	11,338	881,019	892,357	0	1,243	169,257	170,500	9,092	75,003	84,095
	TOTAL GENERAL PLANT	663,486,299	88,302,913	41,068,741	346,001,906	475,373,560	51,840,799	7,951,775	83,310,961	143,103,535	12,143,325	32,865,879	45,009,204

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,525,375	4,869,745	0	23,655,630	28,525,375	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	357,087	0	0	0	0	0	0	0	0	357,087	0	
8		GD-AA	400,219	0	0	0	0	0	0	275,447	275,447	0	124,772	
7		CD-AA	116,936,425	0	0	83,576,801	83,576,801	0	0	23,036,476	23,036,476	0	10,323,148	
9		CD-WA / ID / AN	1,193,167	542,079	0	392,433	934,512	150,037	0	108,618	258,655	0	0	
		TOTAL ACCOUNT	147,412,273	5,411,824	0	107,624,864	113,036,688	150,037	0	23,420,541	23,570,578	357,087	10,447,920	10,805,007
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,308,685	0	0	5,308,685	5,308,685	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	787,779	0	0	0	0	0	0	542,181	542,181	0	245,598	
7		CD-AA	33,339,836	0	0	23,828,647	23,828,647	0	0	6,567,948	6,567,948	0	2,943,241	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	39,436,300	0	0	29,137,332	29,137,332	0	0	7,110,129	7,110,129	0	3,188,839	3,188,839
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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	1,779,148	1,779,148	0	0	1,779,148	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	10,292,893	8,061,600	0	0	8,061,600	2,231,293	0	0	2,231,293	0	0	0
		TOTAL ACCOUNT	12,155,286	9,840,748	0	59,497	9,900,245	2,231,293	0	16,399	2,247,692	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	411,918	0	0	411,918	411,918	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	20,262,062	0	0	14,481,701	14,481,701	0	0	3,991,626	3,991,626	0	1,788,735	1,788,735
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	20,673,980	0	0	14,893,619	14,893,619	0	0	3,991,626	3,991,626	0	1,788,735	1,788,735
		TOTAL	375,631,955	15,572,288	0	266,981,066	282,553,354	3,403,924	771,517	60,895,204	65,070,645	783,038	27,224,918	28,007,956

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(66,122,021)	(47,258,731)	(13,026,038)	(5,837,252)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
7	282919 CD-AA	(6,750,633)	(4,824,812)	(1,329,875)	(595,946)
7	283750 CD-AA	10,869	7,768	2,141	960
	Total	(73,691,114)	(52,725,322)	(14,533,554)	(6,432,238)

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 May 31, 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	6,591,522	6,591,522	0	0	0	0	6,591,522
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	542	542	0	0	0	0	542
7/4	154550 Supply Chain Average Cost Variance	0	0	(188)	(188)	0	0	0	0	(188)
7/4	154560 Supply Chain Invoice Price Variance	0	0	15	15	0	0	0	0	15
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	110,932,874	48,834,554	0	159,767,428	92,643,454	40,862,435	18,289,420	7,972,119	0
TOTAL		110,932,874	48,834,554	6,591,891	166,359,319	92,643,454	40,862,435	18,289,420	7,972,119	6,591,891

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		