

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12E</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended September 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	56,067,810	40,887,398	15,180,412
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>56,067,810</u>	<u>40,887,398</u>	<u>15,180,412</u>
G-APL Gas Net Adjusted Rate Base	<u>804,569,507</u>	<u>580,418,316</u>	<u>224,151,191</u>
RATE OF RETURN	<u>6.969%</u>	<u>7.044%</u>	<u>6.772%</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  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	<b>100.000%</b>	<b>68.040%</b>	<b>31.960%</b>
2	Input	Number of Customers Percent	9-01-2024 thru 09-30-2024	274,216 <b>100.000%</b>	178,183 <b>64.979%</b>	96,033 <b>35.021%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2023 thru 09-30-2024	14,653,917 <b>100.000%</b>	10,098,921 <b>68.916%</b>	4,554,996 <b>31.084%</b>
	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%
				<b>100.000%</b>	<b>69.737%</b>	<b>30.263%</b>
6	Input	Actual Therms Purchased Percent	10-01-2023 thru 09-30-2024	291,833,202 <b>100.000%</b>	194,592,312 <b>66.679%</b>	97,240,890 <b>33.321%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2024  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

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			
	<b>Total</b>	<b>135,565,074</b>	<b>115,155,464</b>	<b>14,007,349</b>	<b>6,402,261</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>84.944%</b>	<b>10.333%</b>	<b>4.723%</b>
	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
	<b>Total</b>	<b>100,099,953</b>	<b>74,273,808</b>	<b>17,265,118</b>	<b>8,561,027</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>74.200%</b>	<b>17.248%</b>	<b>8.552%</b>
	Number of Customers at	797,628	416,479	273,638	107,511
	<b>Percentage</b>	<b>100.000%</b>	<b>52.215%</b>	<b>34.306%</b>	<b>13.479%</b>
	Net Direct Plant	4,635,600,983	3,454,855,358	784,053,033	396,692,592
	<b>Percentage</b>	<b>100.000%</b>	<b>74.528%</b>	<b>16.914%</b>	<b>8.558%</b>
	<b>Total Percentages</b>	<b>400.000%</b>	<b>285.887%</b>	<b>78.801%</b>	<b>35.312%</b>
	<b>Average (CD AA)</b>	<b>100.000%</b>	<b>71.472%</b>	<b>19.700%</b>	<b>8.828%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended September 30, 2024  
 Ending Balance Basis

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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)	<b>100.000%</b>	<b>0.000%</b>	<b>68.824%</b>	<b>31.176%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
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**G-ALL-12E**

AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.323%</b>	<b>21.677%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>67.132%</b>	<b>32.868%</b>	
11	Book Depreciation Percent	10-01-2023 thru 09-30-2024	31,624,236	22,844,489	8,779,747	
			<b>100.000%</b>	<b>72.237%</b>	<b>27.763%</b>	
12	Net Gas Plant (before ADFIT) Percent	9-01-2024 thru 09-30-2024	887,866,178	632,713,816	255,152,362	
			<b>100.000%</b>	<b>71.262%</b>	<b>28.738%</b>	
13	G-PLT Net Gas General Plant Percent	9-01-2024 thru 09-30-2024	98,360,769	76,908,753	21,452,016	
			<b>100.000%</b>	<b>78.190%</b>	<b>21.810%</b>	
14	Net Allocated Schedule M's Percent	10-01-2023 thru 09-30-2024	-36,272,184	-26,108,573	-10,163,611	
			<b>100.000%</b>	<b>71.980%</b>	<b>28.020%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance 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
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>384,363,892</b>	<b>0</b>	<b>384,363,892</b>	<b>273,764,326</b>	<b>0</b>	<b>273,764,326</b>	<b>110,599,566</b>	<b>0</b>	<b>110,599,566</b>
		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
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>67,441,254</b>	<b>408,856</b>	<b>67,850,110</b>	<b>47,228,820</b>	<b>285,124</b>	<b>47,513,944</b>	<b>20,212,434</b>	<b>123,732</b>	<b>20,336,166</b>
		<b>TOTAL GAS REVENUES</b>	<b>451,805,146</b>	<b>408,856</b>	<b>452,214,002</b>	<b>320,993,146</b>	<b>285,124</b>	<b>321,278,270</b>	<b>130,812,000</b>	<b>123,732</b>	<b>130,935,732</b>
		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
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>236,705,275</b>	<b>1,046,309</b>	<b>237,751,584</b>	<b>160,171,726</b>	<b>702,408</b>	<b>160,874,134</b>	<b>76,533,549</b>	<b>343,901</b>	<b>76,877,450</b>
		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
		<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>3,198,541</b>	<b>3,198,541</b>	<b>0</b>	<b>2,176,287</b>	<b>2,176,287</b>	<b>0</b>	<b>1,022,254</b>	<b>1,022,254</b>
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
		<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/</b>	<b>0</b>	<b>1,072,478</b>	<b>1,072,478</b>	<b>0</b>	<b>729,714</b>	<b>729,714</b>	<b>0</b>	<b>342,764</b>	<b>342,764</b>
		<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>4,271,019</b>	<b>4,271,019</b>	<b>0</b>	<b>2,906,001</b>	<b>2,906,001</b>	<b>0</b>	<b>1,365,018</b>	<b>1,365,018</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	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

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For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	86,819	86,819	0	56,414	56,414	0	30,405	30,405
2	902000	Meter Reading Expenses	342,083	88,402	430,485	240,295	57,443	297,738	101,788	30,959	132,747
2	903XXX	Customer Records & Collection Expenses	663,279	5,195,728	5,859,007	375,062	3,376,132	3,751,194	288,217	1,819,596	2,107,813
2	904000	Uncollectible Accounts	1,007,521	56,092	1,063,613	565,383	36,448	601,831	442,138	19,644	461,782
2	905000	Misc Customer Accounts	0	107,918	107,918	0	70,124	70,124	0	37,794	37,794
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,012,883	5,534,959	7,547,842	1,180,740	3,596,561	4,777,301	832,143	1,938,398	2,770,541
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	20,989,443	58,796	21,048,239	16,904,978	38,205	16,943,183	4,084,465	20,591	4,105,056
2	909000	Advertising	82,117	532,177	614,294	59,218	345,803	405,021	22,899	186,374	209,273
2	910000	Misc Customer Service & Info Exp	0	58,012	58,012	0	37,696	37,696	0	20,316	20,316
TOTAL CUSTOMER SERVICE & INFO EXP			21,071,560	648,985	21,720,545	16,964,196	421,704	17,385,900	4,107,364	227,281	4,334,645
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:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,599,464	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	157,673	180,980	11,479	63,585	75,064
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	11,392,094	14,740,668	(2,079,588)	4,938,861	2,859,273
	TOTAL ADMIN & GENERAL EXPENSES	6,768,833	43,311,279	50,080,112	7,583,039	30,207,362	37,790,401	(814,206)	13,103,917	12,289,711
	TOTAL EXPENSES BEFORE FIT	330,652,943	68,168,595	398,821,538	236,215,970	47,037,278	283,253,248	94,436,973	21,131,317	115,568,290
	NET OPERATING INCOME (LOSS) BEFORE FIT			53,392,464			38,025,022			15,367,442
G-FIT	FEDERAL INCOME TAX			25,611,368			19,345,328			6,266,040
G-FIT	DEFERRED FEDERAL INCOME TAX			(28,286,714)			(22,207,704)			(6,079,010)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			56,067,810			40,887,398			15,180,412

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	64.979%	35.021%
G-ALL	3	Direct Distribution Operating Expense	100.000%	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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>14,238,989</b>	<b>408,856</b>	<b>14,647,845</b>	<b>10,258,345</b>	<b>285,124</b>	<b>10,543,469</b>	<b>3,980,644</b>	<b>123,732</b>	<b>4,104,376</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>231,217,623</b>	<b>0</b>	<b>231,217,623</b>	<b>156,447,245</b>	<b>0</b>	<b>156,447,245</b>	<b>74,770,378</b>	<b>0</b>	<b>74,770,378</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	147,597	58,796	206,393	90,850	38,205	129,055	56,747	20,591	77,338
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	58,796	21,048,239	16,904,978	38,205	16,943,183	4,084,465	20,591	4,105,056

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended September 30, 2024 Ending Balance 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	804,569,507	580,418,316	224,151,191
	Interest Deduction for FIT Calculation	23,182,810	16,716,048	6,466,762
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended September 30, 2024 Ending Balance 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	227,529,491	103,125,123
G-OPS	Book Deprec/Amort and Reg Amortizations	41,374,975	31,754,961	9,620,014
G-OTX	Taxes Other than FIT	26,791,949	23,968,796	2,823,153
	Net Operating Income Before FIT	53,392,464	38,025,022	15,367,442
G-INT	Less: Interest Expense	23,182,810	16,716,048	6,466,762
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,720)	0	(4,720)
G-SCM	Schedule M Adjustments	91,753,960	70,811,634	20,942,326
	Taxable Net Operating Income	121,958,894	92,120,608	29,838,286
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	25,611,368	19,345,328	6,266,040
G-DTE	Deferred FIT	(21,353,309)	(16,360,399)	(4,992,910)
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	(2,675,346)	(2,862,376)	187,030
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,363,432	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	1,136,185	1,136,185	0	458,192	458,192
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(230,593)	(230,593)	0	(164,325)	(164,325)	0	(66,268)	(66,268)
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	15,545	15,545	0	6,269	6,269
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	(285,716)	(285,716)	0	(115,221)	(115,221)
12	997027	Customer Uncollectibles	(131,592)	(760,903)	(892,495)	(443,087)	(542,235)	(985,322)	311,495	(218,668)	92,827
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	2,040,136	2,040,136	0	1,453,842	1,453,842	0	586,294	586,294
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	(71,764)	(71,764)	0	(28,940)	(28,940)
12	997049	Tax Depreciation	0	(41,033,715)	(41,033,715)	0	(29,241,446)	(29,241,446)	0	(11,792,269)	(11,792,269)
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	3,651,961	3,651,961	0	1,472,735	1,472,735
12	997081	Deferred Compensation	0	(23,842)	(23,842)	0	(16,990)	(16,990)	0	(6,852)	(6,852)
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	208,091	208,091	0	148,290	148,290	0	59,801	59,801
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	(1,235,810)	(1,235,810)	0	(498,368)	(498,368)
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	58,009	58,009	145,140	23,393	168,533
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,979)	(21,979)	0	(8,864)	(8,864)
12	997114	AFUDC Debt CWIP	0	38,841	38,841	0	27,679	27,679	0	11,162	11,162
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	536,476	536,476	0	216,346	216,346
12	997120	Transportation Tax Disallowance	0	40,335	40,335	0	28,744	28,744	0	11,591	11,591
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	(75,364)	(75,364)	0	(53,706)	(53,706)	0	(21,658)	(21,658)
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	(10,164,451)	(10,164,451)	0	(4,099,043)	(4,099,043)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,346,982)	(4,346,982)	0	(1,753,018)	(1,753,018)
12	997138	Intervenor Funding	36,541	0	36,541	36,541	0	36,541	0	0	0
12	997139	Pension Settlement	0	131,687	131,687	0	93,843	93,843	0	37,844	37,844
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	1,683,795	1,683,795	0	679,028	679,028
99	997147	Energy Efficiency Program	(6,928)	0	(6,928)	(6,928)	0	(6,928)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>128,026,147</b>	<b>(36,272,187)</b>	<b>91,753,960</b>	<b>96,920,208</b>	<b>(26,108,574)</b>	<b>70,811,634</b>	<b>31,105,939</b>	<b>(10,163,613)</b>	<b>20,942,326</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	64.979%	35.021%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.679%	33.321%
G-ALL	11	Book Depreciation	100.000%	72.237%	27.763%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.262%	28.738%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended September 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,166,553	831,309	335,244
99	410100	Deferred Federal Income Tax Exp	(2,178,029)	(1,286,887)	(891,142)
		<b>SUBTOTAL</b>	<b>(1,011,476)</b>	<b>(455,578)</b>	<b>(555,898)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,784,867)	(2,697,172)	(1,087,695)
99	411100	Deferred Federal Income Tax Exp	(19,199,739)	(15,057,590)	(4,142,149)
		<b>SUBTOTAL</b>	<b>(22,984,606)</b>	<b>(17,754,762)</b>	<b>(5,229,844)</b>
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
		<b>SUBTOTAL</b>	<b>2,642,773</b>	<b>1,849,941</b>	<b>792,832</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(21,353,309)</b>	<b>(16,360,399)</b>	<b>(4,992,910)</b>
99	411193	Customer Tax Credit Amortization	(6,933,405)	(5,847,305)	(1,086,100)
		<b>SUBTOTAL</b>	<b>(6,933,405)</b>	<b>(5,847,305)</b>	<b>(1,086,100)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.262%	28.738%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-12E
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended September 30, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	292,239	61,101,417	61,393,656	292,239	42,610,295	42,902,534	0	18,491,122	18,491,122
		TOTAL INTANGIBLE PLANT	2,086,350	62,369,316	64,455,666	1,314,833	43,494,490	44,809,323	771,517	18,874,826	19,646,343
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,589,124	3,589,124	0	2,442,040	2,442,040	0	1,147,084	1,147,084
1	352XXX	Wells	0	24,210,287	24,210,287	0	16,472,679	16,472,679	0	7,737,608	7,737,608
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	16,104,916	16,104,916	0	10,957,785	10,957,785	0	5,147,131	5,147,131
1	355000	Measuring & Regulating Equipment	0	2,713,516	2,713,516	0	1,846,276	1,846,276	0	867,240	867,240
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,727,390	3,727,390	0	2,536,116	2,536,116	0	1,191,274	1,191,274
		TOTAL UNDERGROUND STORAGE PLANT	0	54,458,430	54,458,430	0	37,070,993	37,070,993	0	17,387,437	17,387,437
		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	732,714	0	732,714	542,758	0	542,758	189,956	0	189,956
6	375000	Structures & Improvements	1,740,392	0	1,740,392	1,060,801	0	1,060,801	679,591	0	679,591
6	376000	Mains	528,030,484	2,518,937	530,549,421	366,004,733	1,679,602	367,684,335	162,025,751	839,335	162,865,086
6	378000	Measuring & Reg Station Equip-General	7,801,515	0	7,801,515	4,916,359	0	4,916,359	2,885,156	0	2,885,156
6	379000	Measuring & Reg Station Equip-City Gate	7,145,434	0	7,145,434	2,093,353	0	2,093,353	5,052,081	0	5,052,081
6	380000	Services	368,311,649	0	368,311,649	249,850,597	0	249,850,597	118,461,052	0	118,461,052
6	381XXX	Meters	136,763,165	0	136,763,165	100,073,271	0	100,073,271	36,689,894	0	36,689,894
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	4,358,462	0	4,358,462	3,232,834	0	3,232,834	1,125,628	0	1,125,628
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,054,972,410	2,518,937	1,057,491,347	727,838,631	1,679,602	729,518,233	327,133,779	839,335	327,973,114
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,703,545	6,060,048	3,261,721	1,885,371	5,147,092	94,782	818,174	912,956
4	390XXX	Structures & Improvements	29,555,490	28,886,971	58,442,461	27,723,305	20,144,907	47,868,212	1,832,185	8,742,064	10,574,249
4	391XXX	Office Furniture & Equipment	237,560	12,162,716	12,400,276	235,418	8,481,913	8,717,331	2,142	3,680,803	3,682,945
4	392XXX	Transportation Equipment	14,920,233	5,303,855	20,224,088	11,385,861	3,698,749	15,084,610	3,534,372	1,605,106	5,139,478
4	393000	Stores Equipment	458,741	1,117,426	1,576,167	405,221	779,259	1,184,480	53,520	338,167	391,687
4	394000	Tools, Shop & Garage Equipment	4,003,348	7,788,125	11,791,473	3,176,235	5,431,205	8,607,440	827,113	2,356,920	3,184,033
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	4,563,693	1,061,792	5,625,485	3,559,670	740,462	4,300,132	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,128,881	26,116,813	30,245,694	3,821,848	18,213,082	22,034,930	307,033	7,903,731	8,210,764
4	398000	Miscellaneous Equipment	7,038	166,213	173,251	0	115,912	115,912	7,038	50,301	57,339
		TOTAL GENERAL PLANT	61,341,818	85,809,591	147,151,409	53,679,610	59,841,034	113,520,644	7,662,208	25,968,557	33,630,765

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended September 30, 2024  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,118,400,578	205,156,274	1,323,556,852	782,833,074	142,086,119	924,919,193	335,567,504	63,070,155	398,637,659
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,571,871)	(20,571,871)	0	(13,997,101)	(13,997,101)	0	(6,574,770)	(6,574,770)
G-ADEP		Distribution Plant	(326,262,214)	(2,120,608)	(328,382,822)	(213,697,116)	(1,414,000)	(215,111,116)	(112,565,098)	(706,608)	(113,271,706)
G-ADEP		General Plant	(19,854,505)	(28,936,135)	(48,790,640)	(16,432,698)	(20,179,193)	(36,611,891)	(3,421,807)	(8,756,942)	(12,178,749)
		TOTAL ACCUMULATED DEPRECIATION	(346,116,719)	(51,628,614)	(397,745,333)	(230,129,814)	(35,590,294)	(265,720,108)	(115,986,905)	(16,038,320)	(132,025,225)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(545,050)	(1,170,278)	(1,715,328)	(359,110)	(816,117)	(1,175,227)	(185,940)	(354,161)	(540,101)
G-AAMT		Misc IT Intangible Plant - 3031XX	(146,449)	(36,083,565)	(36,230,014)	(146,449)	(25,163,596)	(25,310,045)	0	(10,919,969)	(10,919,969)
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	(691,499)	(37,253,843)	(37,945,342)	(505,559)	(25,979,713)	(26,485,272)	(185,940)	(11,274,130)	(11,460,070)
		TOTAL ACCUMULATED DEPR/AMORT	(346,808,218)	(88,882,457)	(435,690,675)	(230,635,373)	(61,570,007)	(292,205,380)	(116,172,845)	(27,312,450)	(143,485,295)
		NET GAS UTILITY PLANT before DFIT	771,592,360	116,273,817	887,866,177	552,197,701	80,516,112	632,713,813	219,394,659	35,757,705	255,152,364
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,975,037)	(101,975,037)	0	(72,669,451)	(72,669,451)	0	(29,305,586)	(29,305,586)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(11,787,653)	(11,787,653)	0	(8,223,097)	(8,223,097)	0	(3,564,556)	(3,564,556)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(255,167)	(255,167)	0	(181,837)	(181,837)	0	(73,330)	(73,330)
		TOTAL ACCUMULATED DFIT	0	(114,017,857)	(114,017,857)	0	(81,074,385)	(81,074,385)	0	(32,943,472)	(32,943,472)
		NET GAS UTILITY PLANT	771,592,360	2,255,960	773,848,320	552,197,701	(558,273)	551,639,428	219,394,659	2,814,233	222,208,892

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)	100.000%	71.262%	28.738%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	771,592,360	2,255,960	773,848,320	552,197,701	(558,273)	551,639,428	219,394,659	2,814,233	222,208,892
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,340,787	1,977,719	3,318,506	817,757	1,379,202	2,196,959	523,030	598,517	1,121,547
4	182318 Accumulated Amortization - AFUDC	(233,086)	(930,467)	(1,163,553)	(136,750)	(648,938)	(785,688)	(96,336)	(281,529)	(377,865)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100 Gas Inventory--Jackson Prairie	0	9,894,843	9,894,843	0	6,732,451	6,732,451	0	3,162,392	3,162,392
1	164115 Gas Inventory--Clay Basin	0	7	7	0	5	5	0	2	2
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,835,997	0	2,835,997	2,835,997	0	2,835,997	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	6,730,731	0	6,730,731	6,730,731	0	6,730,731	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,009,013)	0	(2,009,013)	(2,009,013)	0	(2,009,013)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(14,177,709)	0	(14,177,709)	(4,018,731)	0	(4,018,731)	(10,158,978)	0	(10,158,978)
99	190393 ADFIT-Customer Tax Credit	2,977,319	0	2,977,319	843,934	0	843,934	2,133,385	0	2,133,385
99	235199 Customer Deposits	(8,078)	0	(8,078)	(8,078)	0	(8,078)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	1,420,451	0	1,420,451	1,420,451	0	1,420,451	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(298,295)	0	(298,295)	(298,295)	0	(298,295)	0	0	0
C-WKC	Working Capital	15,468,917	0	15,468,917	11,238,749	0	11,238,749	4,230,168	0	4,230,168
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	14,048,021	16,673,166	30,721,187	17,416,752	11,362,136	28,778,888	(3,368,731)	5,311,030	1,942,299
	NET RATE BASE	785,640,381	18,929,126	804,569,507	569,614,453	10,803,863	580,418,316	216,025,928	8,125,263	224,151,191

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
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											
<b>Total Electric Production</b>	<b>47,650,643</b>	<b>47,650,643</b>											
<b>Electric Transmission</b>													
ED-AN	23,101,579	23,101,579											
ED-ID	232,777	232,777											
ED-WA	524,650	524,650											
<b>Total Electric Transmission</b>	<b>23,859,006</b>	<b>23,859,006</b>											
<b>Electric Distribution</b>													
ED-AN	85,941	85,941											
ED-ID	19,131,973	19,131,973											
ED-WA	41,609,128	41,609,128											
<b>Total Electric Distribution</b>	<b>60,827,042</b>	<b>60,827,042</b>											
<b>Gas Underground Storage</b>													
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									
<b>Total Gas Underground Storage</b>	<b>920,785</b>		<b>785,832</b>	<b>134,953</b>		<b>785,832</b>	<b>785,832</b>		<b>534,680</b>	<b>534,680</b>		<b>251,152</b>	<b>251,152</b>
<b>Gas Distribution</b>													
6 GD-AN	54,031		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		6,973,851
GD-WA	17,626,254		17,626,254		17,626,254	17,626,254	17,626,254	17,626,254					
GD-OR	11,656,664			11,656,664									
<b>Total Gas Distribution</b>	<b>36,310,800</b>		<b>24,654,136</b>	<b>11,656,664</b>	<b>24,600,105</b>	<b>54,031</b>	<b>24,654,136</b>	<b>17,626,254</b>	<b>36,027</b>	<b>17,662,281</b>	<b>6,973,851</b>	<b>18,004</b>	<b>6,991,855</b>
<b>General Plant</b>													
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		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		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									
<b>Total General Plant</b>	<b>30,514,593</b>	<b>22,174,996</b>	<b>6,184,268</b>	<b>2,155,329</b>	<b>1,599,464</b>	<b>4,584,804</b>	<b>6,184,268</b>	<b>1,450,223</b>	<b>3,197,305</b>	<b>4,647,528</b>	<b>149,241</b>	<b>1,387,499</b>	<b>1,536,740</b>
<b>Total Depreciation Expense</b>	<b>200,082,869</b>	<b>154,511,687</b>	<b>31,624,236</b>	<b>13,946,946</b>	<b>26,199,569</b>	<b>5,424,667</b>	<b>31,624,236</b>	<b>19,076,477</b>	<b>3,768,012</b>	<b>22,844,489</b>	<b>7,123,092</b>	<b>1,656,655</b>	<b>8,779,747</b>

<b>Allocation Ratios:</b>													
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  
 Ending Balance Basis

Report ID:  
**G-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	263,207	263,207											
<b>Total Production/Transmission</b>	<b>1,181,607</b>	<b>1,181,607</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	113,937	113,937											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>119,803</b>	<b>119,803</b>											
<b>General Plant - 303000</b>													
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									
<b>Total General Plant - 303000</b>	<b>470,826</b>	<b>304,109</b>	<b>123,489</b>	<b>43,228</b>	<b>39,657</b>	<b>83,832</b>	<b>123,489</b>	<b>24,862</b>	<b>58,462</b>	<b>83,324</b>	<b>14,795</b>	<b>25,370</b>	<b>40,165</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
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									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>62,095,744</b>	<b>46,852,228</b>	<b>10,519,388</b>	<b>4,724,128</b>	<b>124,206</b>	<b>10,395,182</b>	<b>10,519,388</b>	<b>124,206</b>	<b>7,249,289</b>	<b>7,373,495</b>	<b>0</b>	<b>3,145,893</b>	<b>3,145,893</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
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									
<b>Total General Plant- 390200, 396200</b>	<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>64,290,411</b>	<b>48,880,178</b>	<b>10,642,877</b>	<b>4,767,356</b>	<b>163,863</b>	<b>10,479,014</b>	<b>10,642,877</b>	<b>149,068</b>	<b>7,307,751</b>	<b>7,456,819</b>	<b>14,795</b>	<b>3,171,263</b>	<b>3,186,058</b>

**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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(79,107,860)	(79,107,860)											
	Steam (ED-ID)	(103,482,594)	(103,482,594)											
	Steam (ED-WA)	(206,021,131)	(206,021,131)											
	Hydro (ED-AN)	(215,125,817)	(215,125,817)											
	Other (ED-AN)	(187,183,207)	(187,183,207)											
	<b>Total Electric Production</b>	<b>(790,920,609)</b>	<b>(790,920,609)</b>											
<b>Electric Transmission</b>														
	ED-AN	(270,418,784)	(270,418,784)											
	ED-ID	(11,033,965)	(11,033,965)											
	ED-WA	(17,629,176)	(17,629,176)											
	<b>Total Electric Transmission</b>	<b>(299,081,925)</b>	<b>(299,081,925)</b>											
<b>Electric Distribution</b>														
	ED-AN	(637,794)	(637,794)											
	ED-ID	(307,916,411)	(307,916,411)											
	ED-WA	(516,958,236)	(516,958,236)											
	<b>Total Electric Distribution</b>	<b>(825,512,441)</b>	<b>(825,512,441)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(20,571,871)	(20,571,871)			(20,571,871)	(20,571,871)		(13,997,101)	(13,997,101)		(6,574,770)	(6,574,770)	
	GD-OR	(1,875,800)		(1,875,800)										
	<b>Total Gas Underground Storage</b>	<b>(22,447,671)</b>	<b>(20,571,871)</b>	<b>(1,875,800)</b>		<b>(20,571,871)</b>	<b>(20,571,871)</b>		<b>(13,997,101)</b>	<b>(13,997,101)</b>		<b>(6,574,770)</b>	<b>(6,574,770)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(2,120,608)	(2,120,608)			(2,120,608)	(2,120,608)		(1,414,000)	(1,414,000)		(706,608)	(706,608)	
	GD-ID	(112,565,098)	(112,565,098)		(112,565,098)	(112,565,098)					(112,565,098)		(112,565,098)	
	GD-WA	(213,697,116)	(213,697,116)		(213,697,116)	(213,697,116)	(213,697,116)			(213,697,116)				
	GD-OR	(156,625,315)		(156,625,315)										
	<b>Total Gas Distribution</b>	<b>(485,008,137)</b>	<b>(328,382,822)</b>	<b>(156,625,315)</b>	<b>(326,262,214)</b>	<b>(2,120,608)</b>	<b>(328,382,822)</b>	<b>(213,697,116)</b>	<b>(1,414,000)</b>	<b>(215,111,116)</b>	<b>(112,565,098)</b>	<b>(706,608)</b>	<b>(113,271,706)</b>	
<b>General Plant</b>														
	ED-AN	(37,403,987)	(37,403,987)											
	ED-ID	(14,368,053)	(14,368,053)											
	ED-WA	(28,473,022)	(28,473,022)											
7,4	CD-AA	(105,789,803)	(75,610,088)	(20,840,591)	(9,339,124)	(20,840,591)	(20,840,591)		(14,533,603)	(14,533,603)		(6,306,988)	(6,306,988)	
9,4	CD-AN	(9,181,099)	(7,190,820)	(1,990,279)		(1,990,279)	(1,990,279)		(1,387,961)	(1,387,961)		(602,318)	(602,318)	
9	CD-ID	(4,172,833)	(3,268,246)	(904,587)		(904,587)	(904,587)				(904,587)		(904,587)	
9	CD-WA	(9,548,586)	(7,478,644)	(2,069,942)		(2,069,942)	(2,069,942)	(2,069,942)		(2,069,942)				
8,4	GD-AA	(2,982,186)		(2,052,460)	(929,726)	(2,052,460)	(2,052,460)		(1,431,324)	(1,431,324)		(621,136)	(621,136)	
4	GD-AN	(4,052,805)		(4,052,805)		(4,052,805)	(4,052,805)		(2,826,305)	(2,826,305)		(1,226,500)	(1,226,500)	
	GD-ID	(2,517,220)		(2,517,220)		(2,517,220)	(2,517,220)				(2,517,220)		(2,517,220)	
	GD-WA	(14,362,756)		(14,362,756)		(14,362,756)	(14,362,756)	(14,362,756)		(14,362,756)				
	GD-OR	(6,211,894)		(6,211,894)										
	<b>Total General Plant</b>	<b>(239,064,244)</b>	<b>(173,792,860)</b>	<b>(48,790,640)</b>	<b>(16,480,744)</b>	<b>(19,854,505)</b>	<b>(28,936,135)</b>	<b>(48,790,640)</b>	<b>(16,432,698)</b>	<b>(20,179,193)</b>	<b>(36,611,891)</b>	<b>(3,421,807)</b>	<b>(8,756,942)</b>	<b>(12,178,749)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,662,035,027)</b>	<b>(2,089,307,835)</b>	<b>(397,745,333)</b>	<b>(174,981,859)</b>	<b>(346,116,719)</b>	<b>(51,628,614)</b>	<b>(397,745,333)</b>	<b>(230,129,814)</b>	<b>(35,590,294)</b>	<b>(265,720,108)</b>	<b>(115,986,905)</b>	<b>(16,038,320)</b>	<b>(132,025,225)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				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:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(17,258,955)	(17,258,955)											
Misc Intangible Plt (303000)	ED-AN	(3,279,375)	(3,279,375)											
<b>Total Production/Transmission</b>		<b>(20,538,330)</b>	<b>(20,538,330)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(589,693)	(589,693)											
Misc Intangible Plt (303000)	ED-WA	(76,403)	(76,403)											
<b>Total Distribution</b>		<b>(666,096)</b>	<b>(666,096)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,761,747)	(4,118,036)	(1,135,064)	(508,647)		(1,135,064)	(1,135,064)		(791,560)	(791,560)		(343,504)	(343,504)
9,4	CD-AN	(162,439)	(127,225)	(35,214)			(35,214)	(35,214)		(24,557)	(24,557)		(10,657)	(10,657)
	GD-ID	(185,940)		(185,940)		(185,940)	(185,940)	(185,940)				(185,940)		(185,940)
	GD-WA	(359,110)		(359,110)		(359,110)	(359,110)	(359,110)			(359,110)			
	GD-OR	(140,563)			(140,563)									
<b>Total General Plant - 303000</b>		<b>(6,609,799)</b>	<b>(4,245,261)</b>	<b>(1,715,328)</b>	<b>(649,210)</b>	<b>(545,050)</b>	<b>(1,170,278)</b>	<b>(1,715,328)</b>	<b>(359,110)</b>	<b>(816,117)</b>	<b>(1,175,227)</b>	<b>(185,940)</b>	<b>(354,161)</b>	<b>(540,101)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(180,783,356)	(129,209,481)	(35,614,321)	(15,959,554)		(35,614,321)	(35,614,321)		(24,836,359)	(24,836,359)		(10,777,962)	(10,777,962)
9,4	CD-AN	(211,197)	(165,414)	(45,783)			(45,783)	(45,783)		(31,928)	(31,928)		(13,855)	(13,855)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(675,564)	(529,115)	(146,449)		(146,449)	(146,449)	(146,449)			(146,449)		0	0
	ED-AN	(19,145,065)	(19,145,065)											
	ED-ID	0	0											
	ED-WA	(3,669,659)	(3,669,659)											
8,4	GD-AA	(323,766)		(222,829)	(100,937)		(423,461)	(423,461)		(295,309)	(295,309)		(128,152)	(128,152)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(136,614)			(136,614)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(204,945,221)</b>	<b>(152,718,734)</b>	<b>(36,029,382)</b>	<b>(16,197,105)</b>	<b>(146,449)</b>	<b>(36,083,565)</b>	<b>(36,230,014)</b>	<b>(146,449)</b>	<b>(25,163,596)</b>	<b>(25,310,045)</b>	<b>0</b>	<b>(10,919,969)</b>	<b>(10,919,969)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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	(1,896,389)	(1,896,389)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,896,389)</b>	<b>(1,896,389)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(234,655,835)</b>	<b>(180,064,810)</b>	<b>(37,744,710)</b>	<b>(16,846,315)</b>	<b>(691,499)</b>	<b>(37,253,843)</b>	<b>(37,945,342)</b>	<b>(505,559)</b>	<b>(25,979,713)</b>	<b>(26,485,272)</b>	<b>(185,940)</b>	<b>(11,274,130)</b>	<b>(11,460,070)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	1,113,368
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,938,615</b>	<b>811,230</b>	<b>704,722</b>	<b>10,403,728</b>	<b>11,919,680</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,703,546</b>	<b>6,060,050</b>	<b>845,517</b>	<b>1,113,368</b>	<b>1,958,885</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,543,916	8,517,504	3,397,622	9,628,790	21,543,916	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	6,171,683	0	0	0	0	0	0	0	0	6,171,683	0	6,171,683
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	133,455,585	0	0	95,383,376	95,383,376	0	0	26,290,750	26,290,750	0	11,781,459	11,781,459
9	CD-WA / ID / AN	32,757,226	9,656,410	6,619,631	9,380,073	25,656,114	2,672,706	1,832,185	2,596,221	7,101,112	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>218,979,010</b>	<b>18,173,914</b>	<b>10,017,253</b>	<b>114,392,239</b>	<b>142,583,406</b>	<b>27,723,306</b>	<b>1,832,185</b>	<b>28,886,971</b>	<b>58,442,462</b>	<b>6,171,683</b>	<b>11,781,459</b>	<b>17,953,142</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,419,511	1,833,401	7,798	2,578,312	4,419,511	0	0	0	0	0	0	0
99	GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	112,036	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	61,394,755	0	0	43,880,059	43,880,059	0	0	12,094,767	12,094,767	0	5,419,929	5,419,929
9	CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>66,657,067</b>	<b>2,279,177</b>	<b>15,537</b>	<b>46,518,966</b>	<b>48,813,680</b>	<b>235,418</b>	<b>2,142</b>	<b>12,162,716</b>	<b>12,400,276</b>	<b>0</b>	<b>5,443,111</b>	<b>5,443,111</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	63,177,713	25,398,639	12,767,658	25,011,416	63,177,713	0	0	0	0	0	0	0
99	GD-WA / ID / AN	17,181,927	0	0	0	0	10,983,875	3,334,850	2,863,202	17,181,927	0	0	0
99	GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	676,971
9	CD-WA / ID / AN	6,756,096	1,452,364	720,868	3,118,278	5,291,510	401,986	199,522	863,078	1,464,586	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>99,657,884</b>	<b>26,851,003</b>	<b>13,488,526</b>	<b>33,610,492</b>	<b>73,950,021</b>	<b>11,385,861</b>	<b>3,534,372</b>	<b>5,303,854</b>	<b>20,224,087</b>	<b>4,776,506</b>	<b>707,270</b>	<b>5,483,776</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	52,097	0	0	0	0	0	0	0	0	52,097	0	52,097
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,233,724	660,695	193,367	4,028,315	4,882,377	182,868	53,520	1,114,959	1,351,347	0	0	0
	TOTAL ACCOUNT	6,993,480	719,561	193,367	4,451,182	5,364,110	405,221	53,520	1,117,426	1,576,167	52,097	1,106	53,203
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	10,286,996	2,305,126	732,199	7,249,671	10,286,996	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,121,434	0	0	0	0	3,168,302	618,528	334,604	4,121,434	0	0	0
99	GD-OR / AS	1,585,629	0	0	0	0	0	0	0	0	1,585,629	0	1,585,629
8	GD-AA	5,909,234	0	0	0	0	0	0	4,066,971	4,066,971	0	1,842,263	1,842,263
7	CD-AA	16,074,005	0	0	11,488,413	11,488,413	0	0	3,166,579	3,166,579	0	1,419,013	1,419,013
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	TOTAL ACCOUNT	39,990,811	2,333,788	1,485,810	19,532,835	23,352,433	3,176,235	827,113	7,788,125	11,791,473	1,585,629	3,261,276	4,846,905
	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	3,356,379	398,866	2,211	2,955,302	3,356,379	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,067,488	398,866	2,211	3,852,099	4,253,176	110,331	0	502,134	612,465	18,586	183,261	201,847

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,401,337	12,246,524	7,583,364	4,571,449	24,401,337	0	0	0	0	0	0	0
99	GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>31,565,561</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,444,473</b>	<b>25,849,589</b>	<b>3,559,670</b>	<b>1,004,023</b>	<b>1,061,791</b>	<b>5,625,484</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,980,156	12,213,795	6,656,684	23,109,677	41,980,156	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,072,218	0	0	0	0	778,370	287,726	6,122	1,072,218	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	128,168,948	0	0	91,604,910	91,604,910	0	0	25,249,283	25,249,283	0	11,314,755	11,314,755
9	CD-WA / ID / AN	17,329,760	10,996,000	69,756	2,507,259	13,573,015	3,043,478	19,307	693,960	3,756,745	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>189,513,612</b>	<b>23,209,795</b>	<b>6,726,440</b>	<b>117,221,846</b>	<b>147,158,081</b>	<b>3,821,848</b>	<b>307,033</b>	<b>26,116,812</b>	<b>30,245,693</b>	<b>719,232</b>	<b>11,390,606</b>	<b>12,109,838</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	226,772	0	6,846	219,926	226,772	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	831,014	0	0	593,942	593,942	0	0	163,710	163,710	0	73,362	73,362
9	CD-WA / ID / AN	41,189	0	25,429	6,831	32,260	0	7,038	1,891	8,929	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,108,956</b>	<b>0</b>	<b>32,275</b>	<b>820,699</b>	<b>852,974</b>	<b>0</b>	<b>7,038</b>	<b>166,213</b>	<b>173,251</b>	<b>9,092</b>	<b>73,639</b>	<b>82,731</b>
	<b>TOTAL GENERAL PLANT</b>	<b>679,589,271</b>	<b>87,277,687</b>	<b>40,570,904</b>	<b>356,365,346</b>	<b>484,213,937</b>	<b>53,679,612</b>	<b>7,662,208</b>	<b>85,809,588</b>	<b>147,151,408</b>	<b>14,222,176</b>	<b>34,001,750</b>	<b>48,223,926</b>

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  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

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
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,430,441</b>	<b>16,750,157</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,267,899</b>	<b>3,062,010</b>	<b>425,951</b>	<b>549,322</b>	<b>975,273</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,289,088	5,215,732	0	22,073,356	27,289,088	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	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	114,287
7		CD-AA	100,551,112	0	0	71,865,891	71,865,891	0	0	19,808,569	19,808,569	0	8,876,652	8,876,652
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>129,713,227</b>	<b>5,913,250</b>	<b>0</b>	<b>94,143,864</b>	<b>100,057,114</b>	<b>193,060</b>	<b>0</b>	<b>20,117,503</b>	<b>20,310,563</b>	<b>354,611</b>	<b>8,990,939</b>	<b>9,345,550</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,522,373	0	0	7,522,373	7,522,373	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	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	355,404
7		CD-AA	44,196,773	0	0	31,588,318	31,588,318	0	0	8,706,764	8,706,764	0	3,901,691	3,901,691
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,859,139</b>	<b>0</b>	<b>0</b>	<b>39,110,691</b>	<b>39,110,691</b>	<b>0</b>	<b>0</b>	<b>9,491,353</b>	<b>9,491,353</b>	<b>0</b>	<b>4,257,095</b>	<b>4,257,095</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	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
		<b>TOTAL ACCOUNT</b>	<b>7,242,571</b>	<b>0</b>	<b>0</b>	<b>7,242,571</b>	<b>7,242,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>70,157,241</b>	<b>70,157,241</b>	<b>0</b>	<b>0</b>	<b>19,337,610</b>	<b>19,337,610</b>	<b>0</b>	<b>8,665,605</b>	<b>8,665,605</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
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	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,864,743</b>	<b>20,864,743</b>	<b>0</b>	<b>0</b>	<b>5,751,000</b>	<b>5,751,000</b>	<b>0</b>	<b>2,577,148</b>	<b>2,577,148</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	457,508	358,329	0	0	358,329	99,179	0	0	99,179	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,227,933</b>	<b>2,128,754</b>	<b>0</b>	<b>0</b>	<b>2,128,754</b>	<b>99,179</b>	<b>0</b>	<b>0</b>	<b>99,179</b>	<b>0</b>	<b>0</b>	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	1,846,950	1,018,716	0	828,234	1,846,950	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	32,507,366	0	0	23,233,665	23,233,665	0	0	6,403,951	6,403,951	0	2,869,750	2,869,750
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>34,354,316</b>	<b>1,018,716</b>	<b>0</b>	<b>24,061,899</b>	<b>25,080,615</b>	<b>0</b>	<b>0</b>	<b>6,403,951</b>	<b>6,403,951</b>	<b>0</b>	<b>2,869,750</b>	<b>2,869,750</b>
		<b>TOTAL</b>	<b>374,537,973</b>	<b>9,380,436</b>	<b>0</b>	<b>272,011,450</b>	<b>281,391,886</b>	<b>1,314,833</b>	<b>771,517</b>	<b>62,369,316</b>	<b>64,455,666</b>	<b>780,562</b>	<b>27,909,859</b>	<b>28,690,421</b>

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: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended September 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(58,923,202)	(42,113,591)	(11,607,871)	(5,201,740)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
	<b>Total</b>	<b>(59,752,531)</b>	<b>(42,763,138)</b>	<b>(11,787,653)</b>	<b>(5,201,740)</b>

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended September 30, 2024	
Ending Balance 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	7,857,234	7,857,234	0	0	0	0	7,857,234
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	1,897	1,897	0	0	0	0	1,897
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	6	6	0	0	0	0	6
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	84,891,092	30,311,493	0	115,202,585	73,652,343	26,081,325	11,238,749	4,230,168	0
<b>TOTAL</b>		<b>84,891,092</b>	<b>30,311,493</b>	<b>7,859,137</b>	<b>123,061,722</b>	<b>73,652,343</b>	<b>26,081,325</b>	<b>11,238,749</b>	<b>4,230,168</b>	<b>7,859,137</b>

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