RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	
	•

Ref/Basis Account Description System Washington Idaho

G-OPS Gas Net Operating Income (Loss)

Adjustments

Adjusted Gas Net Operating Income (Loss)

G-APL Gas Net Adjusted Rate Base

RATE OF RETURN



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.

RESULT	ALLOCATION PERCENTAGES Onth Ended December 31, 2024 ge of Monthly Averages Basis Ref Description Input System Contract Demand Input Number of Customers Percent G-OPS Direct Distribution Operating Expense Percent	RATIONS	Report ID:		А	VISTA UTILITIES
GAS AL	LOCATION	PERCENTAGES	G-ALL-1A			
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2021 thru 12-31-2023	100.000%	66.630%	33.370%
	Input	Number of Customers	12-01-2024 thru 12-31-2024	275,488	178,840	96,648
2		Percent	=	100.000%	64.918%	35.082%
	G-OPS	Direct Distribution Operating Expense	12-01-2024 thru 12-31-2024	976,804	649,168	327,636
3		· · · · · · · · · · · · · · · · · · ·		100.000%	66.458%	33.542%
	Input	Jurisdictional 4-Factor Ratio	01-01-2024 thru 12-31-2024	7.000.040		2 2 2 4 2 2 2
		Direct O & M Accounts 798 - 894		7,090,943	4,696,913	2,394,030
		Direct O & M Accounts 901 - 935	_	3,692,764	2,846,243	846,521
		Total	-	10,783,707	7,543,156	3,240,551
		Percentage Direct Labor		100.000%	69.950%	30.050%
		Amount: Accounts 798 - 894		7,641,708	5,417,414	2,224,294
		Amount: Accounts 901 - 935		3,692,640	2,640,101	1,052,539
		Total	_	11,334,348	8,057,515	3,276,833
		Percentage	_	100.000%	71.089%	28.911%
		Total Number of Customers	_	275,488	178,840	96,648
		Percentage		100.000%	64.918%	35.082%
		Total Direct Plant	<u></u>	771,733,231	548,944,045	222,789,186
		Percentage		100.000%	71.131%	28.869%
		Total Four Factor Allocators	_	400.000%	277.088%	122.912%
4		Percent		100.000%	69.272%	30.728%
	Input	Actual Therms Purchased	12-01-2024 thru 12-31-2024	42,937,796	28,892,843	14,044,953
6	input	Percent	12 01 2024 tillu 12-01-2024	100.000%	67.290%	32.710%
J		1 0.00m	=	100.000 /0	01.20070	02.11 TO /0

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

7

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	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
				<u> </u>	· · · · · · · · · · · · · · · · · · ·	
	Percentage		100.000%	74.528%	16.914%	8.558%
	Total Percentages		400.000%	285.887%	78.801%	35.312%
	Average (CD AA)		100.000%	71.472%	19.700%	8.828%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

8

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,730,176	0	9,527,830	4,202,346
	Direct O & M Accts 901 - 935		3,580,140	0	1,946,392	1,633,748
	Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031	XXXXXX
	Total		18,939,347	0	13,103,253	5,836,094
	Percentage		100.000%	0.000%	69.185%	30.815%
	Direct Labor Accts 580 - 894		12,843,901	0	9,337,229	3,506,672
	Direct Labor Accts 901 - 935		4,309,521	0	1,859,734	2,449,787
	Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187	XXXXXX
	Total		18,747,609	0	12,791,150	5,956,459
	Percentage		100.000%	0.000%	68.228%	31.772%
	Number of Customers at		381,149	0	273,638	107,511
	Percentage		100.000%	0.000%	71.793%	28.207%
	Net Direct Plant		1,165,275,737	0	770,125,934	395,149,803
	Percentage		100.000%	0.000%	66.090%	33.910%
	Total Percentages		400.000%	0.000%	275.296%	124.704%
	Average (GD AA)		100.000%	0.000%	68.824%	31.176%

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended December 31, 2024 Average of Monthly Averages Basis Input Elec/Gas North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Adjustments Total Percentage			Report ID:		А	VISTA UTILITIES	
GAS ALLO	CATION	PERCENTAGES	G-ALL-1A				
For Month I	Ended De	ecember 31, 2024					
Average of	Monthly A						
In	put	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		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
				100.000%	81.607%	18.393%	0.000%
		Percentage Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
9		Average (CD ANID/WA)		100.000 /6	70.323 /6	21.07770	0.000 /8
				Total	Electric	Gas North	Oregon Gas
ID		Con North/Orogon ID Factor 9/	•				
JP		Gas North/Oregon JP Factor %	01-01-2024 thru 12-31-2024	100.000%	0.000%	90.350%	9.650%
JP		Gas North/Oregon 3P Factor %	01-01-2024 thru 12-31-2024	100.000%	0.000%	90.350%	9.650%
JĽ		Gas North/Oregon JP Factor %	01-01-2024 thru 12-31-2024			90.350% Idaho	9.650%
JP		•	01-01-2024 thru 12-31-2024 01-01-2024 thru 12-31-2024	100.000% System 281,413,812	0.000% Washington 186,878,088		9.650%
JР 10		Actual Annual Throughput Percent	·	System	Washington	Idaho	9.650%
		Actual Annual Throughput Percent	01-01-2024 thru 12-31-2024	System 281,413,812 100.000%	Washington 186,878,088 66.407 %	Idaho 94,535,724 33.593 %	9.650%
10		Actual Annual Throughput Percent Book Depreciation	·	System 281,413,812 100.000% 2,724,614	Washington 186,878,088 66.407% 1,980,022	Idaho 94,535,724 33.593% 744,592	9.650%
		Actual Annual Throughput Percent	01-01-2024 thru 12-31-2024	System 281,413,812 100.000%	Washington 186,878,088 66.407 %	Idaho 94,535,724 33.593 %	9.650%
10		Actual Annual Throughput Percent Book Depreciation	01-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614	Washington 186,878,088 66.407% 1,980,022	Idaho 94,535,724 33.593% 744,592	9.650%
10		Actual Annual Throughput Percent Book Depreciation Percent	01-01-2024 thru 12-31-2024 12-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614 100.000%	Washington 186,878,088 66.407% 1,980,022 72.672%	Idaho 94,535,724 33.593% 744,592 27.328%	9.650%
10 11	G-PI T	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent	01-01-2024 thru 12-31-2024 12-01-2024 thru 12-31-2024 11-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614 100.000% 893,339,542 100.000%	Washington 186,878,088 66.407% 1,980,022 72.672% 635,205,982 71.105%	Idaho 94,535,724 33.593% 744,592 27.328% 258,133,560 28.895%	9.650%
10 11 12	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA	01-01-2024 thru 12-31-2024 12-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614 100.000% 893,339,542 100.000%	Washington 186,878,088 66.407% 1,980,022 72.672% 635,205,982 71.105% 78,321,567	Idaho 94,535,724 33.593% 744,592 27.328% 258,133,560 28.895% 22,429,081	9.650%
10 11	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent	01-01-2024 thru 12-31-2024 12-01-2024 thru 12-31-2024 11-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614 100.000% 893,339,542 100.000%	Washington 186,878,088 66.407% 1,980,022 72.672% 635,205,982 71.105%	Idaho 94,535,724 33.593% 744,592 27.328% 258,133,560 28.895%	9.650%
10 11 12	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA	01-01-2024 thru 12-31-2024 12-01-2024 thru 12-31-2024 11-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614 100.000% 893,339,542 100.000%	Washington 186,878,088 66.407% 1,980,022 72.672% 635,205,982 71.105% 78,321,567	Idaho 94,535,724 33.593% 744,592 27.328% 258,133,560 28.895% 22,429,081	9.650%
10 11 12	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent	01-01-2024 thru 12-31-2024 12-01-2024 thru 12-31-2024 11-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614 100.000% 893,339,542 100.000% 100,750,648 100.000%	Washington 186,878,088 66.407% 1,980,022 72.672% 635,205,982 71.105% 78,321,567 77.738%	Idaho 94,535,724 33.593% 744,592 27.328% 258,133,560 28.895% 22,429,081 22,262%	9.650%
10 11 12 13	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA	01-01-2024 thru 12-31-2024 12-01-2024 thru 12-31-2024 11-01-2024 thru 12-31-2024	System 281,413,812 100.000% 2,724,614 100.000% 893,339,542 100.000% 100,750,648 100.000% -5,214,667	Washington 186,878,088 66.407% 1,980,022 72.672% 635,205,982 71.105% 78,321,567 77.738% -3,736,286	Idaho 94,535,724 33.593% 744,592 27.328% 258,133,560 28.895% 22,429,081 22,262% -1,478,381	9.650%

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OPI	ERATING :	STATEMENT	G-OPS-1A									
		ecember 31, 2024										
		Averages Basis		*********	SYSTEM *****		********* W	ASHINGTON **	*****	********	IDAHO *******	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DEVENUE O										
		REVENUES										
00	480000	SALES OF GAS: Residential	Ī									
99 99	480000 4812XX											
99	4813XX	Industrial-Firm										
99	481400	Interruptible										
99	484000	Interruptible Interdepartmental Revenue										
99		•										
00	1007070	TOTAL SALES TO ULTIMATE CL	ISTOMERS									
		101712 071220 10 021111111112 00	or omerco									
		OTHER OPERATING REVENUES	S:									
99	483XXX	Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99	4893XX	Transportation Revenues										
99	493000	Rent from Gas Property										
99	495010	CCA Allowance Revenue										
99	407310	CCA Allowance Revenue Deferral										
4	495XXX	Other Gas Revenues										
99	496100	Provision for Rate Refund										
99	496110	Provision for Rate Refund-Tax Ref										
		TOTAL OTHER OPERATING REV	/ENUES									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99		Net Natural Gas Storage Transacti	ions									
99	811000	Gas Used for Products Extraction	.01.0									
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Ex	penses									
99	813100	CCA Emission Expense										
99	407417	Regulatory Credits-CCA										
		TOTAL PRODUCTION EXPENSE	S									
		UNDERGROUND STORAGE EXP	PENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORA	GE OPER EXP									
G-DEPX	•	Depreciation Expense-Undergroun	d Storage									
G-AMTX		Amortization Expense-Undergroun	-									
G-AMTA	•	Taxes Other Than FIT	a Glorage									
JOIN		TOTAL UG STORAGE DEPR/AMI	RT/NON-FIT TA									
			. 2									
		TOTAL UNDERGROUND STORA	GE EXPENSES									

	S OF OPE		Report ID:		AVI	ISTA UTILIT	ΓIES					
GAS OP	ERATING	STATEMENT	G-OPS-1A									
		ecember 31, 2024										
		Averages Basis			SYSTEM *****			'ASHINGTON *	*****		* IDAHO ******	*****
Ref/Basi	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Tota
		DISTRIBUTION EXPENSES:										
		OPERATION										
3	870000	Supervision & Engineering										
3	871000	Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3	875000	Measuring & Reg Sta Exp-General										
3	876000	Measuring & Reg Sta Exp-Industria										
3	877000	Measuring & Reg Sta Exp-City Gat										
3	878000	Meter & House Regulator Expense	S									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
3	885000	Supervision & Engineering										
3	887000	Mains										
3	889000	Measuring & Reg Sta Exp-General										
3	890000	Measuring & Reg Sta Exp-Industria	al									
3	891000	Measuring & Reg Sta Exp-City Gat	e									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATION	NG EXP									
G-DEP	<	Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									

TOTAL DISTRIBUTION EXPENSES

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Rasis	

TOTAL ADMIN & GEN OPERATING EXP

AVISTA UTILITIES

		Assault Design		********	· 0\/0TEN4 *****	*****	*********	A OLUMOTONI **	*****	******	: ID A I IO ******	****
		Averages Basis			SYSTEM *****			ASHINGTON **			IDAHO ******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OLIOTOMED ACCOUNTS EVENIN	250									
0	004000	CUSTOMER ACCOUNTS EXPENS	SES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2		Customer Records & Collection Exp	penses									
2	904000	Uncollectible Accounts										
2	905000	Misc Customer Accounts	=\/D=\\0=0									
		TOTAL CUSTOMER ACCOUNTS	EXPENSES									
		CUSTOMER SERVICE & INFO EX	DENSES.									
G-908	908XXX	Customer Assistance Expenses	I LINOLO.									
2	909000	Advertising										
2	910000	Misc Customer Service & Info Exp										
2	310000	TOTAL CUSTOMER SERVICE & III	NEO EXP									
		TOTAL GOOT GIVIER GERVIOL & I	INI O EXI									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
		TOTAL SALES EXPENSES										
		ADMINISTRATIVE & GENERAL EX	XPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - Cre	edit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX	Injuries and Damages										
4	926XXX	Employee Pensions and Benefits										
4	928000	Regulatory Commission Expenses										
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMINIO OFNI ODEDATINI	C EVD									

RESULTS	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
		STATEMENT	G-OPS-1A									
For Month	n Ended D	ecember 31, 2024										
Average of	of Monthly	Averages Basis		********	SYSTEM *****	*****	********* W	ASHINGTON **	*****	********	* IDAHO ******	*****
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
,		•										
G-DEPX		Depreciation Expense-General Pla	int									
G-AMTX		Amortization Expense - General Pl										
G-AMTX		Amortization Expense - Misc IT Into	_									
G-AMTX		Amortization Expense-General Pla	int - 390200, 39									
99	407230	Tax Reform Amortization										
99	407302	Amortization WA Excess Natural G										
99	407305	Natural Gas Depreciation Study De										
99	407306	Regulatory Debit - AMI Amortizatio										
99	407307	Regulatory Debit - Existing Meters										
99	407311	Regulatory Debit - AFUDC Amortiz										
99	407314	Regulatory Debit - FISERVE Amor										
99	407317	Regulatory Debit - CCA WA Gas A	Amortization									
99	407319	AFUDC Equity DFIT Deferral	registion Deferr									
99 99	407332 407337	Existing Meters/ERTs Excess Dep										
99 99	407337	Regulatory Debit - Depreciation De COVID-19 Deferred Costs	elerral									
99 99	407347	AMORT OF INTERVENOR FUND	DEEED									
99 99	407357	Insurance Balance Acct O&M - Am										
99 99	407339		iort									
99	407407	Voluntary RNG Revenue Offset Reg. Credits-Amortization Deprecia	ation Ronofit									
99	407413	Reg Credits - Williams Outage	ation benefit									
99	407416	Reg. Credits-CCA B&O Tax										
99	407419	Amortization AFUDC Equity Tax C	redit									
99	407426	Reg Credits - CCA WA Gas Amort										
99	407436	Regulatory Deferral - AMI	ization									
99	407437	Depreciation Deferral										
99	407443	Regulatory Deferral - Reg. Fees										
99	407447	Regulatory Deferral - COVID-19										
99	407452	Regulatory Deferral - Intervenor Fu	ındina									
99	407454	Regulatory Deferral - Pension Settl	_									
99	407459	Insurance Balancing	iomoni Bolomar									
99	407493	Amortization Remand Residual										
G-OTX		Taxes Other Than FITA&G										
0 0 . / .		TOTAL A&G DEPR/AMRT/NON-F	TIT TAXES									
		TOTAL ADMIN & GENERAL EXPE	ENSES									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOCA	0) DEEODE EIT									
		NET OPERATING INCOME (LOSS	S) BEFORE FII									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME T	ΓΔΥ									
G-FIT		AMORTIZED INVESTMENT TAX										
J		GAS NET OPERATING INCOME (
			- /									
ALLOCAT	ΓΙΟΝ RAT	IOS:										
G-ALL	1	System Contract Demand			100.000%			66.630%			33.370%	
G-ALL	2	Number of Customers			100.000%			64.918%			35.082%	
G-ALL	3	Direct Distribution Operating Exper	nse		100.000%			66.458%			33.542%	
G-ALI	1	Jurisdictional 4-Factor Ratio			100 000%			69 272%			30 728%	

100.000%

100.000%

0.000%

Jurisdictional 4-Factor Ratio

Actual Annual Throughput

Not Allocated

G-ALL 4

G-ALL 10

G-ALL 99

Page 4 of 4 Print Date-Time: 2/12/2025 10:30 AM

30.728%

33.593%

0.000%

69.272%

66.407%

RESULTS	OF OPERATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS ALLO	CATION OF OTHER REVENUE	G-495-1A									
For Month	Ended December 31, 2024										
Average of	Monthly Averages Basis		********	SYSTEM *******	*****	****** W	ASHINGTON ****	*****	*******	* IDAHO ******	*****
Ref/Basis	Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		,									
4	495000 Other Gas Revenue-Miscellaneous	S									
4	495028 Deferred Exchange Reservation										
4	495100 Entitlement Penalties										
4	495280 Other Gas Rev-Decoupling Mecha	nism									
99	495311 Contra Decoupling Deferral										
4	495328 Residential Decoupling Deferral										
4	495329 Amortization Res Decoupling Defe	erral									
4	495338 Non-Res Decoupling Deferred Rev	/									
4	495339 Amortization Non-Res Decoupling										
4	495600 Other Gas Revenue-DSM Lost Ma	rgin									
4	495680 Other Gas Revenue-Margin Reduc	ction									
4	495711 Other Gas Revenue-Glendale Sys	tem									
4	495780 Other Gas Revenue-PPP Recover	у									
4	495900 Gas Customers-Other Gas Reven	ues									
	TOTAL OTHER GAS REVENUES										

0.000%

ALLOCATION RATIOS:

G-ALL G-ALL Jurisdictional 4-Factor Ratio

Not Allocated

69.272%

0.000%

30.728%

ALLOC	ATION C	PERATIONS F PURCHASED GAS COSTS I December 31, 2024	Report ID: G-804-1A		AV	'ISTA UTILI ⁻	ΓIES					
		nly Averages Basis		*******	SYSTEM *****	*****	********* W	ASHINGTON *	*****	******	IDAHO ******	*****
	: Account			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6	804010	Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804018	Merchandise Processing Fee										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Booko	ut									
6	804711	Gas Costs - Offsystem Booko	ut Offset									
6	804730	Gas Costs - Intracompany LD	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations	,									
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals	5									
		TOTAL PURCHASED GAS C	OSTS									
ALLOC	ATION R	ATIOS:										
G-ALL	1	System Contract Demand			100.000%			66.630%			33.370%	
G-ALL	6	Actual Therms Purchased			100.000%			67.290%			32.710%	

G-ALL

99

Not Allocated

0.000%

RESULTS OF OPERATIONS ALLOCATION OF ACCOUNT 908	Report ID: G-908-1A		AV	ISTA UTILI	TIES					
For Month Ended December 31, 2024 Average of Monthly Averages Basis		*****	SYSTEM *****	****	********	ASHINGTON *	*****	*****	* IDAHO ******	*****
Ref/Basi:Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 908000 Customer Assistance Expense										
99 908600 Public Purpose Tariff Rider Expe	ense Offset									
99 908610 Limited Income Tax Refund Prog	gram									
99 908690 Schedule 91 Amortization includ	ed in Unbille									
99 908990 DSM Amortization										
Total Account 908										
ALLOCATION RATIOS: G-ALL 2 Number of Customers			100.000%			64.918%			35.082%	
G-ALL 2 Number of Customers G-ALL 99 Not Allocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:	A	VISTA UTILITIES	
INTEREST DEDUCTION FOR FITGAS NORTH	G-İNT-1A			
For Month Ended December 31, 2024				
Average of Monthly Averages Basis				
Ref/Basis Description		System	Washington	Idaho

Debt

- 1 Capital Structure Debt Ratio
- 2 Cost of DebtTotal Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



For Month End	OME TAXESGAS ed December 31, 2024	A۱	/ISTA UTILITIES	
Ref/Basis	nthly Averages Basis Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amortization Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE G-DTE 99 4114	Deferred FIT Customer Tax Credit Amortization Of Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC			

ALLOCATION RATIOS: G-ALL 99 Not Allocated

Page 1 of 1 Print Date-Time: 2/12/2025 10:31 AM

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Rasis	

For Month Ended		·										
Average of Month	nly Averag	es Basis	***	******	SYSTEM **********	***	****** W	ASHINGTON ******	****	******	IDAHO **********	**
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortizati	tion									
12	997001	Contributions In Aid of Constru										
12	997002		iction									
		Injuries and Damages										
12		FAS106 Current Retiree Medic										
99		Deferred Gas Credit and Refur										
12		Redemption Expense Amortiza	ation									
99	997018	DSM Tariff Rider										
12	997020	FAS87 Current Pension Accrua	al									
12	997027	Customer Uncollectibles										
99	997031	Decoupling Mechanism										
12	997032	Interest Rate Swaps										
12	997035	Leases										
12	997048	AFUDC										
12		Tax Depreciation										
12	997055	•										
		Deferred Gas Exchange	aug Add Ing									
99	997065	Amortization of Unbilled Reven										
12	997080	Book Transportation Depreciati	tion									
12	997081	Deferred Compensation										
4	997082	Meal Disallowances										
12	997083	Paid Time Off										
12	997084	Customer Uncollectibles										
99	997098	Provision for Rate Refund										
12	997101	Repairs 481 (a)										
99	997105	WA Nat Gas Line Extension										
99		MDM System										
99		Provision for Rate Refund-Tax	Reform									
99	997109	Tax Reform Amortization	a recomm									
99		FISERVE										
12		Capitalized Transportation										
12		AFUDC Debt CWIP										
12		AFUDC Equity DFIR Deferral										
12		Depreciation Study Deferral										
12		AFUDC Tax CPI										
12	997120	Transportation Tax Disallowand	ice									
12	997122	Regulatory Fees										
12	997125	COVID-19										
12	997126	Prepaid Expenses										
12	997127	CARES Act SS Deferral										
12	997128	Meters Expensed										
12	997129	Mixed Service Costs (IDD#5)										
12	997138	Intervenor Funding										
12		Pension Settlement										
99												
		Insurance Balancing										
99		CCA										
99		Depreciation Rate Deferral										
99	997144	Williams Pipeline Outage										
12	997145	Sec 174 Research Costs										
99	997147	Energy Efficiency Program										
12	997165	AFUDC Tax CPI CWIP										
		TOTAL SCHEDULE M ADJUS	STMENTS									
												_
ALLOCATION RA	ATIOS:											
G-ALL	1	Contract System Demand			100.000%			66.630%			33.370%	
G-ALL	2	Number of Customers			100.000%			64.918%			35.082%	
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			69.272%			30.728%	
G-ALL	6	Actual Therms Purchased			100.000%			67.290%			32.710%	
G-ALL	11	Book Depreciation			100.000%			72.672%			27.328%	
G-ALL	12	Net Gas Plant (before ADFIT) -	- AMA		100.000%			71.105%			28.895%	
G-ALL	99	Not Allocated			0.000%			0.000%			0.000%	
- · ·		 			2.000,0			2.22270			2.202,0	

	S OF OPE	RATIONS ME TAX EXPENSEGAS	Report ID: G-DTE-1A		AVIS	TA UTILITIES	
For Mont	th Ended D	ecember 31, 2024					
Average	of Monthly	Averages Basis					
Ref/Basis	s Account	Description		Syste	em	Washington	Idaho
12 99		Deferred Federal Income Tax Expendered Federal Income Tax ExposuBTOTAL	se - Allocated				
12 99		Deferred Federal Income Tax Expendered Federal Income Tax Exp SUBTOTAL	se - Allocated				
12 99		Deferred Federal Income Tax Expendered Federal Income Tax Exp SUBTOTAL	se - Allocated				
		Total Deferred Federal Income Tax	x Expense				
99	411193	Customer Tax Credit Amortization SUBTOTAL					
ALLOCA	TION RAT	IOS:					

G-ALL

G-ALL

99

Not Allocated

Net Gas Plant (before ADFIT) - AMA

Page 1 of 1 Print Date-Time: 2/12/2025 10:31 AM

71.105%

0.000%

28.895%

0.000%

100.000%

RESULTS	S OF OPE	RATIONS	Report ID:			AVI	ISTA UTILITIES					
TAXES O	THER TH	AN FEDERAL INCOME TAX	G-OTX-1A									
For Month	n Ended De	ecember 31, 2024										
Average of	of Monthly	Averages Basis		******* S	YSTEM *******	****	****** WASI	HINGTON *****	****	******	IDAHO *******	****
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE	<u>_</u>									
1	408190	R&P Property Tax - Storage										
		TOTAL UNDERGROUND	STORAGE TAX									
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	al Tax									
99	408170	R&P Property Tax - Distribu	tion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defer	rred									
99	411420	State Income Tax-ITC Amor	rtization									
		TOTAL DISTRIBUTION TA	ΑX									
		ADMINISTRATIVE & GENER	ΣΛΙ									
99	408115	Payroll Taxes	VAL									
99	400113	TOTAL A&G TAX										
		TOTAL AGG TAX										
		TOTAL TAXES OTHER THA	N FIT									
			•									
	TION RATI	06.										
G-ALL	I ION KATI 4				100 0000/			66 6200/			22 2700/	
G-ALL	ı	System Contract Demand			100.000%			66.630%			33.370%	

RESULTS (OF OPERA	TIONS	Report ID:		AVISTA UTILITIES							
GAS UTILIT	TY PLANT		G-PLT-1A									
For Month E	nded Dece	ember 31, 2024										
Average of	Monthly Av	erages Basis		********	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	*******	** IDAHO *******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (303000	0)									
4	3031XX	_										
·		TOTAL INTANGIBLE PLAN	-									
		UNDERGROUND STORAGE	F PI ANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme	ant									
1	355000	Measuring & Regulating Equ										
1	356000	Purification Equipment	іріпені									
1	357000	Other Equipment										
ı	337000	TOTAL UNDERGROUND ST	TORAGE DI AN									
		TOTAL ONDERGROOND 3	IONAGE I LAN									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Equ	uin-General									
6	379000	Measuring & Reg Station Equation Measuring & Reg Station Equation										
6	380000	Services	dip-Oity Gate									
6	381XXX	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installations										
6	385000	Industrial Measuring & Reg S										
6	387000	Other Equipment	ota Equip									
O	307000	TOTAL DISTRIBUTION PLA	NT									
		TOTAL DISTRIBUTION I LA	INI									
		GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipment	t									
4	392XXX	Transportation Equipment	•									
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equip	ment									
4	395XXX	Laboratory Equipment										
4	396XXX	Power Operated Equipment										
4	397XXX	Communications Equipment										
л Д	398000	Miscellaneous Equipment										
7	00000	TOTAL GENERAL PLANT										
		IOIAL OLINLIALI LANI										

RESULTS		TIONS	Report ID:			AV	ISTA UTILITII	ES				
GAS UTILI			G-PLT-1A									
		ember 31, 2024										
		erages Basis			* SYSTEM *****			ASHINGTON **			* IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVIC	E									
G-AAMT General Plant - 303000												
ACCUMULATED AMORTIZATION												
		TOTAL ACCUMULATED D	EPR/AMORT									
		NET GAS UTILITY PLANT b	efore DFIT									
12 4, 12 12	282900 282900 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (282 ADFIT - Gas portion of Bond TOTAL ACCUMULATED D	900 from C-DT Redemptions									
		NET GAS UTILITY PLANT										
ALLOCATION RATIOS:												
G-ALL	1	System Contract Demand			100.000%			66.630%			33.370%	
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			69.272%			30.728%	
G-ALL	6	Actual Therms Purchased			100.000%			67.290%			32.710%	
G-ALL	12	Net Gas Plant (before ADFIT) - AMA		100.000%			71.105%			28.895%	

RESULT	S OF OF	PERATIONS	Report ID:			A'	VISTA UTILITIE	≣S				
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-1A									
		December 31, 2024										
		ly Averages Basis		********	SYSTEM ********	*****	****** W	ASHINGTON ****	*****	*******	*** IDAHO ******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE										
O-1 L1		NET GAST LANT IN SERVICE										
		OTHER ADJUSTMENTS:										
4	108121	AMI Existing Meters/ERTs Deferral	A/D									
4		Regulatory Asset - AFUDC										
4	182318	Accumulated Amortization - AFUDO	C									
1	117100	Gas Stored - Recoverable Base Ga	as									
1		Gas InventoryJackson Prairie										
1		Gas InventoryClay Basin										
99		Regulatory Asset-Deferred Pre-AM										
99		Regulatory Asset-Deferred AMI Co	sts									
99		ADFIT-Deferred AMI Costs										
4		Customer Advances										
99		Regulatory Liability-Customer Tax	Credit									
99		ADFIT-Customer Tax Credit										
99		Customer Deposits										
99		Rate Base-Regulatory Liability-Non	-									
99		WA Excess Nat Gas Line Extensio										
99	283302	ADFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS										
		NET RATE BASE										
ALLOCA	TION R	TIOS:										
G-ALL	1	System Contract Demand			100.000%			66.630%			33.370%	
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			69.272%			30.728%	
G-ALL	99	Not Allocated			0.000%			0.000%			0.000%	
O ALL	33	140t / Middatod			0.00070			0.00070			0.00070	

RESULTS OF OPERATIONS

GAS-NORTH DEPRECIATION EXPENSE
For Month Ended December 31, 2024
Average of Monthly Averages Basis

Report ID:
G-DEPX-1A

Service -

8

Elec/Gas North/Oregon 4-Factor

Gas North/Oregon 4-Factor

Elec/Gas North 4-Factor

Electric

71.472%

0.000%

78.323%

Gas-North

19.700%

68.824%

21.677%

Gas-South

8.828%

31.176%

0.000%

AVISTA UTILITIES

	•	Assigned or	Assigned or	Assigned or			hab.				ىلى بار دارد دارد دارد دارد دارد دارد دارد	+ ID 4110 ++++++++	
Dof/Dagio	System	Allocated	Allocated	Allocated		GAS-NORTH ******			ASHINGTON *****			* IDAHO ******	Total
Ref/Basis Electric Production	Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Steam (ED-AN)													
Steam (ED-ID)													
Steam (ED-WA)													
Hydro (ED-AN)													
Other (ED-AN)													
Total Electric Production													
Total Elocation Todaction													
Electric Transmission													
ED-AN													
ED-ID													
ED-WA													
Total Electric Transmission													
Electric Distribution													
ED-AN													
ED-ID													
ED-WA													
Total Electric Distribution													
Gas Underground Storage													
1 GD-AN													
GD-OR													
Total Gas Underground Storag													
Gas Distribution													
6 GD-AN													
GD-ID													
GD-WA													
GD-OR													
Total Gas Distribution													
General Plant													
ED-AN													
ED-ID													
ED-WA													
7,4 CD-AA													
9,4 CD-AN													
9 CD-ID													
9 CD-WA													
8,4 GD-AA													
4 GD-AN													
GD-ID													
GD-WA													
GD-OR													
Total General Plant													
Total Depreciation Expense													
Allocation Ratios:													
Comitos		ماسه ماسا	On a Manth	0 0		allatlan			\			م ما ما م	

Jurisdiction -

System Contract Demand

Actual Therms Purchased

Jurisdictional 4-Factor Ratio

Page 1 of 1 Print Date-Time: 2/12/2025 10:31 AM

Idaho

33.370%

30.728%

32.710%

Washington

66.630%

69.272%

67.290%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

	0	Assigned or	Assigned or	Assigned or	****	AAA MARTI		******	ACUNOTON *	· • • • • • • • • • • • • • • • • • • •	***		
Ref/Basis	System Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	SAS-NORTH Allocated		Direct	ASHINGTON * Allocated	Total	Direct	* IDAHO ******* Allocated	Total
Production/Transmission	Total	to Liectric	to Gas-North	to Gas-South	Direct	Allocated	i iotai	Direct	Allocated	Iotai	Direct	Allocated	Total
	D-AN												
Misc Intangible Plt (303000) El													
Total Production/Transmission													
Distribution													
,	D-WA												
Misc Intangible Plt (303000) El	D-WA												
Total Distribution													
O and and Bland access													
General Plant - 303000	D 4.4												
•	D-AA												
·	D-AN D-ID												
	D-WA												
	D-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant - 3031XX													
	D-AA												
	D-AN												
9,4 CI	D-ID												
·	D-WA												
	D-AN												
	D-ID												
	D-WA												
	D-AA												
	D-AN												
	D-OR												
Total Miscellaneous IT Intangible Plant - 30	J31XX												
Gas Underground Storage													
	D-AN												
Total Gas Underground Storage	D-AIN												
Total Gue Glidel glound Glorage													
General Plant - 390200, 396200													
	D-AA												
·	D-AN												
G	D-OR												
Total General Plant- 390200, 396200													
Total Amortization Expense													
Allocation Ratios:				•	_								
Service -		Electric		Gas-South		urisdiction			Washington			Idaho	
7 Elec/Gas North/Oregon 4-Fact	tor	71.472%		8.828%		1	System Contra		66.630%			33.370%	
8 Gas North/Oregon 4-Factor		0.000%				4	Jurisdictional 4	actor Rati	69.272%			30.728%	
9 Elec/Gas North 4-Factor		78.323%	21.677%	0.000%									

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor

8

71.472%

0.000%

78.323%

19.700%

68.824%

21.677%

8.828%

31.176%

0.000%

AVISTA UTILITIES

			Assigned or	Assigned or	Assigned or				adadada.			
Ref/Basis		System	Allocated	Allocated	Allocated	******** GAS-NORTH *******		******* WASHINGTON ****			** IDAHO ******	Total
Electric Pro		Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct Allocated	Total	Direct	Allocated	Total
Licotric i io	Steam (ED-AN)											
	Steam (ED-ID)											
	Steam (ED-WA)											
	Hydro (ED-AN)											
	Other (ED-AN)											
Total Electr	ic Production											
Electric Tra	nsmission											
	ED-AN											
	ED-ID											
	ED-WA											
Total Electr	ic Transmission											
Electric Dis	tribution											
	ED-AN											
	ED-ID											
	ED-WA											
Total Electr	ic Distribution											
Gas Underg	ground Storage											
1	GD-AN											
-	GD-OR											
Total Gas U	Inderground Storaç											
Gas Distrib												
6	GD-AN											
	GD-ID											
	GD-WA											
Total Gas D	GD-OR											
Total Gas D	distribution											
General Pla												
	ED-AN											
	ED-ID ED-WA											
7,4	CD-AA											
9,4	CD-AN											
9	CD-ID											
9	CD-WA											
8,4	GD-AA											
4	GD-AN											
	GD-ID											
	GD-WA											
Total Gener	GD-OR											
I otal Accur	mulated Depreciation											
Allocation F	Ratios:			_								
Service -	,		Electric					Washington			Idaho	
7	Floc/Gas North/Oro	aon 4-Eastar	71 /720/	10 700%	Q Q2Q0/	1 Systax	m Contract [Domand 66 630%			33 370%	

Page 1 of 1 Print Date-Time: 2/12/2025 10:31 AM

33.370%

30.728%

32.710%

66.630%

69.272%

67.290%

System Contract Demand
Jurisdictional 4-Factor Ratio

Actual Therms Purchased

			1							
RESULTS OF OPERATIONS		Report ID:			AVISTA UTILITIES					
GAS-NORTH ACCUMULATED AMORTIZATION	DN	G-AAMT-1A								
For Month Ended December 31, 2024										
Average of Monthly Averages Basis]							
		Assigned or								
	System	Allocated	Allocated	Allocated	******* GAS-NORTH *****		VASHINGTON ******		*** IDAHO *******	
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total Direct	Allocated	Total Direct	Allocated	Total
Production/Transmission										
Franchises (302000) ED-Al										
Misc Intangible Plt (303000 ED-Al	N									
Total Production/Transmission										
Distribution										
Franchises (302000) ED-W	A									
Misc Intangible Plt (303000 ED-W										
Total Distribution										
Total Distribution										
Conoral Plant 202000										
General Plant - 303000	^									
7,4 CD-A										
9,4 CD-Al										
GD-ID										
GD-W										
GD-O	R									
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4 CD-A	Α									
9,4 CD-AI	N									
9 CD-ID										
9 CD-W										
ED-AI										
ED-ID										
ED-W										
8,4 GD-A										
4 GD-A										
GD-O										
Total Miscellaneous IT Intangible Plant - 303										
Total Miscellaneous II Intangible Flant - 303										
Can Underground Stevens										
Gas Underground Storage										
1 GD-A	N									
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4 CD-A										
9 CD-ID										
9 CD-W	'A									
4 ED-AI	N									
ED-W	A									
GD-W	'A									
GD-O	R									
Total General Plant - 390200, 396200										
,										
Total Accumulated Amortization										
Allocation Ratios:										
		Electric	Coo Nowth	Coo Court	Jurisdiction -		Machinatan		ldaha	
Service -		Electric				om Control of Decree	Washington		Idaho	
7 Elec/Gas North/Oregon 4-Factor		71.472%				em Contract Demand	66.630%		33.370%	
8 Gas North/Oregon 4-Factor		0.000%				dictional 4-Factor Ratio	69.272%		30.728%	
9 Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	o .					

	TS OF OPERATIONS	Report ID:		A	VISTA UTILITIES								
	ON GENERAL PLANT	C-GPL-1A		_									
	onth Ended December 31, 2024			G	as-North Copy								
Averag	e of Monthly Averages Basis		*********	***** EL ECTDI	C *******	*****	*******	*****	TH **********	*****	******	EGON GAS *****	*****
2of/Bac	sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
(CI/Das	ik Account Description	Total	Direct-V/A	Direct-ID	Allocated	Total	Direct-VVA	Direct-ID	Allocated	Total	Direct-Ort	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	390XXX Structures & Improvements												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	0047070/ 0/// 5 1/ 0.5 1												
00	391XXX Office Furniture & Equipmer	it .											
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
/	CD-AA												
9	CD-WA / ID / AN	_											
	TOTAL ACCOUNT												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD AA												

7 9

CD-AA

CD-WA / ID / AN
TOTAL ACCOUNT

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

Gas-North Copy

- word go or morning to end good and to				********	***** ELECTRIC	******	**************************************							
Ref/Basi	s Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	393000	Stores Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	394000	Tools, Shop, & Garage Equip ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	394100	Electric Charging Stations ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	395000	Laboratory Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												

	TS OF OPERATIONS ON GENERAL PLANT	Report ID: C-GPL-1A		A۱	VISTA UTILITIES								
	nth Ended December 31, 2024	C-GPL-IA		Ga	as-North Copy								
	e of Monthly Averages Basis					la de de de de de de de							
Dof/Doo	is Apparent Deparintion	Total			2 ************************************		Direct-WA		TH **********			EGON GAS *****	
Kei/Das	is Account Description	TOlai	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	396XXX Power Operated Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	397XXX Communication Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	398000 Miscellaneous Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT TOTAL GENERAL PLANT												
41100	MATION DATION												
ALLOC G-ALL	ATION RATIOS: . 7 Elec/Gas North/Oregon 4-Fac	etor	100.000%		71.472%				19.700%				8.828%
G-ALL	Lieu/Gas Noitii/Oregoti 4-Fat	7.01	100.000 /0		11.412/0				13.700/0				0.02070

78.323%

0.000%

G-ALL

G-ALL

G-ALL

8

9

99

Gas North/Oregon 4-Factor

Elec/Gas North 4-Factor

Not Allocated

100.000%

100.000%

0.000%

68.824%

21.677%

0.000%

31.176%

0.000%

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Month Ended December 31, 2024

Report ID:
C-IPL-1A

Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

Average of N	vioritily Av	erages Basis					de de				ada da da da da da da	*****		
					** ELECTRIC **	*******		*******	"* GAS NORTH	*******	*****		EGON GAS*****	****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	202000	Internalista Diant												
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
0														
0		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		101712710000111												
	000400	NAC A CONTRACTOR OF THE CONTRA												
	303100	Misc Intangible PlantMai												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
99														
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	20210V	Mica Intendible Plant Ton												
	303107	Misc Intangible PlantTeri												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7														
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303110	Misc Intangible PlantPC												
00	000110													
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
O														
		TOTAL ACCOUNT												
	303115	Misc Intangible PlantPC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
/		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

			*	**************************************			* *	**************************************				************** OREGON GAS************		
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 8	303120	Misc Intangible PlantSoft ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	303121	Misc Intangible PlantAMI ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	30313X	Misc Intangible PlantTeri ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
ALLOCATIC G-ALL G-ALL G-ALL G-ALL	ON RATIOS 7 8 9 99	Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor Not Allocated		100.000% 100.000% 100.000% 0.000%		71.472% 0.000% 78.323% 0.000%				19.700% 68.824% 21.677% 0.000%				8.828% 31.176% 0.000% 0.000%

Page 2 of 2 Print Date-Time: 2/12/2025 10:31 AM

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

Gas-North Copy

Ref/Basis Account Description Total Electric Gas North Oregon Gas

ADFIT - Common Plant (For Report APL)

- 7 282900 CD-AA
- 8 282900 GD-AA
- 9 282900 CD-WA/ID/AN

Total



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-1A				A	AVISTA UTIL	TIES					
· · · · · · · · · · · · · · · · · · ·			Gas-North Copy								
Average	e of Monthly Averages Basis	************ S`	YSTEM *	*****	***	***** ELECTRIC	****	l ***** GAS NOR	TH ****	*GAS SOUTH*	
Ref/BasisAccount Description			Washington	Idaho	Oregon	Total	Washington		Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Co	strip									
1	151210 Fuel Stock Hog Ffue										
7/4	154100 Plant Materials & O										
1	154300 Plant Materials & O	per Supplies - CS2									
1	154400 Plant Materials & O	per Supplies - Colstrip									
7/4	154500 Supply Chain Recei										
7/4	154550 Supply Chain Avera										
7/4	154560 Supply Chain Invoice										
99	163998 Common Working (
99	163999 Investor-Supplied Working Capital										
	TOTAL										
								Idaho			
	ALLOCATION RATIOS:	/		Electric	Gas-North	Gas-South		Electric		Idaho Gas	Oregon Gas
	7/4 Jur Roll 99 Not Allo	up/Jurisdictional 4-Fac cated	tor Ratios 7	71.472%	19.700%	8.828%		31.945%		30.728%	100.000%