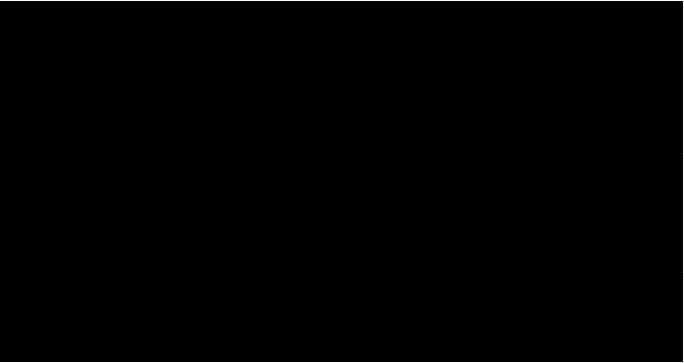


RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

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.

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

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%
2	Input	Number of Customers Percent	12-01-2024 thru 12-31-2024	275,488	178,840	96,648
				100.000%	64.918%	35.082%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2024 thru 12-31-2024	976,804	649,168	327,636
				100.000%	66.458%	33.542%
4	Input	Jurisdictional 4-Factor Ratio	01-01-2024 thru 12-31-2024			
		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		100.000%	69.950%	30.050%
		Direct Labor				
		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		771,733,231	548,944,045	222,789,186
		Percentage		100.000%	71.131%	28.869%
4		Total Four Factor Allocators Percent		400.000%	277.088%	122.912%
				100.000%	69.272%	30.728%
6	Input	Actual Therms Purchased Percent	12-01-2024 thru 12-31-2024	42,937,796	28,892,843	14,044,953
				100.000%	67.290%	32.710%

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

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

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			Report ID: G-ALL-1A	AVISTA UTILITIES			
GAS ALLOCATION PERCENTAGES							
For Month Ended December 31, 2024 Average of Monthly Averages Basis							
9	Input	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
	Percentage			100.000%	81.607%	18.393%	0.000%
	Total Percentages			400.000%	313.290%	86.710%	0.000%
	Average (CD AN/ID/WA)			100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %		01-01-2024 thru 12-31-2024	Total	Electric	Gas North	Oregon Gas
				100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput		01-01-2024 thru 12-31-2024	System	Washington	Idaho	
	Percent			281,413,812	186,878,088	94,535,724	
				100.000%	66.407%	33.593%	
11	Book Depreciation		12-01-2024 thru 12-31-2024	2,724,614	1,980,022	744,592	
	Percent			100.000%	72.672%	27.328%	
12	Net Gas Plant (before ADFIT) - AMA		11-01-2024 thru 12-31-2024	893,339,542	635,205,982	258,133,560	
	Percent			100.000%	71.105%	28.895%	
13	G-PLT Net Gas General Plant - AMA		11-01-2024 thru 12-31-2024	100,750,648	78,321,567	22,429,081	
	Percent			100.000%	77.738%	22.262%	
14	Net Allocated Schedule M's - AMA		12-01-2024 thru 12-31-2024	-5,214,667	-3,736,286	-1,478,381	
	Percent			100.000%	71.650%	28.350%	
99	Input	Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential									
99	4812XX	Commercial - Firm & Interruptible									
99	4813XX	Industrial-Firm									
99	481400	Interruptible									
99	484000	Interdepartmental Revenue									
99	499XXX	Unbilled Revenue									
		TOTAL SALES TO ULTIMATE CUSTOMERS									
		OTHER OPERATING REVENUES:									
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 Reform									
		TOTAL OTHER OPERATING REVENUES									
		TOTAL GAS REVENUES									
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases									
99	808XXX	Net Natural Gas Storage Transactions									
99	811000	Gas Used for Products Extraction									
10	813000	Other Gas Expenses									
99	813010	Gas Technology Institute (GTI) Expenses									
99	813100	CCA Emission Expense									
99	407417	Regulatory Credits-CCA									
		TOTAL PRODUCTION EXPENSES									
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering									
1	824000	Other Expenses									
1	837000	Other Equipment									
		TOTAL UNDERGROUND STORAGE OPER EXP									
G-DEPX		Depreciation Expense-Underground Storage									
G-AMTX		Amortization Expense-Underground Storage									
G-OTX		Taxes Other Than FIT									
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA									
		TOTAL UNDERGROUND STORAGE EXPENSES									

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

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

DirectAllocatedTotalDirectAllocatedTotalDirectAllocatedTotal

DISTRIBUTION EXPENSES:
OPERATION

- 3870000Supervision & Engineering
- 3871000Distribution Load Dispatching
- 3874000Mains & Services Expenses
- 3875000Measuring & Reg Sta Exp-General
- 3876000Measuring & Reg Sta Exp-Industrial
- 3877000Measuring & Reg Sta Exp-City Gate
- 3878000Meter & House Regulator Expenses
- 3879000Customer Installation Expenses
- 3880000Other Expenses
- 3881000Rents

MAINTENANCE

- 3885000Supervision & Engineering
- 3887000Mains
- 3889000Measuring & Reg Sta Exp-General
- 3890000Measuring & Reg Sta Exp-Industrial
- 3891000Measuring & Reg Sta Exp-City Gate
- 3892000Services
- 3893000Meters & House Regulators
- 3894000Other Equipment

TOTAL DISTRIBUTION OPERATING EXP

- G-DEPXDepreciation Expense-Distribution
- G-OTXTaxes 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 Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

		CUSTOMER ACCOUNTS EXPENSES:
2	901000	Supervision
2	902000	Meter Reading Expenses
2	903XXX	Customer Records & Collection Expenses
2	904000	Uncollectible Accounts
2	905000	Misc Customer Accounts
		TOTAL CUSTOMER ACCOUNTS EXPENSES
		CUSTOMER SERVICE & INFO EXPENSES:
G-908	908XXX	Customer Assistance Expenses
2	909000	Advertising
2	910000	Misc Customer Service & Info Exp
		TOTAL CUSTOMER SERVICE & INFO EXP
		SALES EXPENSES:
2	912000	Demonstrating & Selling Expenses
2	913000	Advertising
2	916000	Miscellaneous Sales Expenses
		TOTAL SALES EXPENSES
		ADMINISTRATIVE & GENERAL EXPENSES:
4	920000	Salaries
4	921000	Office Supplies & Expenses
4	922000	Admin. Expenses Transferred - Credit
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 ADMIN & GEN OPERATING EXP

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plant									
G-AMTX		Amortization Expense - General Plant - 303000									
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX		Amortization Expense-General Plant - 390200, 390									
99	407230	Tax Reform Amortization									
99	407302	Amortization WA Excess Natural Gas Line Extens									
99	407305	Natural Gas Depreciation Study Deferral									
99	407306	Regulatory Debit - AMI Amortization									
99	407307	Regulatory Debit - Existing Meters Deferral Amorti									
99	407311	Regulatory Debit - AFUDC Amortization									
99	407314	Regulatory Debit - FISERVE Amortization									
99	407317	Regulatory Debit - CCA WA Gas Amortization									
99	407319	AFUDC Equity DFIT Deferral									
99	407332	Existing Meters/ERTs Excess Depreciation Deferr									
99	407337	Regulatory Debit - Depreciation Deferral									
99	407347	COVID-19 Deferred Costs									
99	407357	AMORT OF INTERVENOR FUND DEFER									
99	407359	Insurance Balance Acct O&M - Amort									
99	407381	Voluntary RNG Revenue Offset									
99	407407	Reg. Credits-Amortization Depreciation Benefit									
99	407413	Reg Credits - Williams Outage									
99	407416	Reg. Credits-CCA B&O Tax									
99	407419	Amortization AFUDC Equity Tax Credit									
99	407426	Reg Credits - CCA WA Gas Amortization									
99	407436	Regulatory Deferral - AMI									
99	407437	Depreciation Deferral									
99	407443	Regulatory Deferral - Reg. Fees									
99	407447	Regulatory Deferral - COVID-19									
99	407452	Regulatory Deferral - Intervenor Funding									
99	407454	Regulatory Deferral - Pension Settlement Deferral									
99	407459	Insurance Balancing									
99	407493	Amortization Remand Residual									
G-OTX		Taxes Other Than FIT--A&G									
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
		TOTAL ADMIN & GENERAL EXPENSES									
		TOTAL EXPENSES BEFORE FIT									
		NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME (LOSS)									

ALLOCATION RATIOS:

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 Expense	100.000%	66.458%	33.542%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	10	Actual Annual Throughput	100.000%	66.407%	33.593%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-495-1A
GAS ALLOCATION OF OTHER REVENUE	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous									
4	495028	Deferred Exchange Reservation									
4	495100	Entitlement Penalties									
4	495280	Other Gas Rev-Decoupling Mechanism									
99	495311	Contra Decoupling Deferral									
4	495328	Residential Decoupling Deferral									
4	495329	Amortization Res Decoupling Deferral									
4	495338	Non-Res Decoupling Deferred Rev									
4	495339	Amortization Non-Res Decoupling									
4	495600	Other Gas Revenue-DSM Lost Margin									
4	495680	Other Gas Revenue-Margin Reduction									
4	495711	Other Gas Revenue-Glendale System									
4	495780	Other Gas Revenue-PPP Recovery									
4	495900	Gas Customers-Other Gas Revenues									
		TOTAL OTHER GAS REVENUES									

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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 Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

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%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis/Account		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense									
99	908600 Public Purpose Tariff Rider Expense Offset									
99	908610 Limited Income Tax Refund Program									
99	908690 Schedule 91 Amortization included in Unbilled									
99	908990 DSM Amortization									
Total Account 908										

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	64.918%	35.082%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Debt

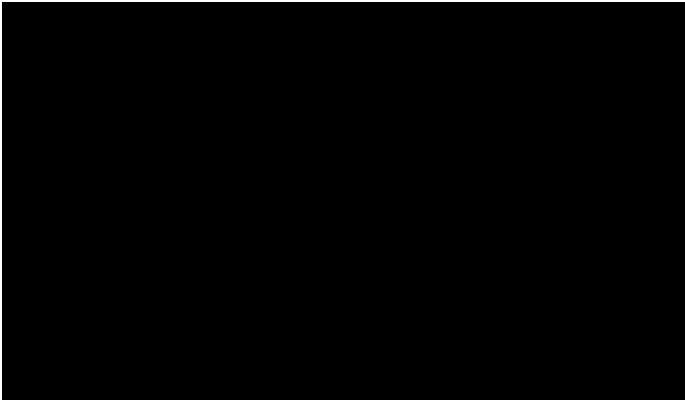
- 1 Capital Structure - Debt Ratio
- 2 Cost of Debt
- Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

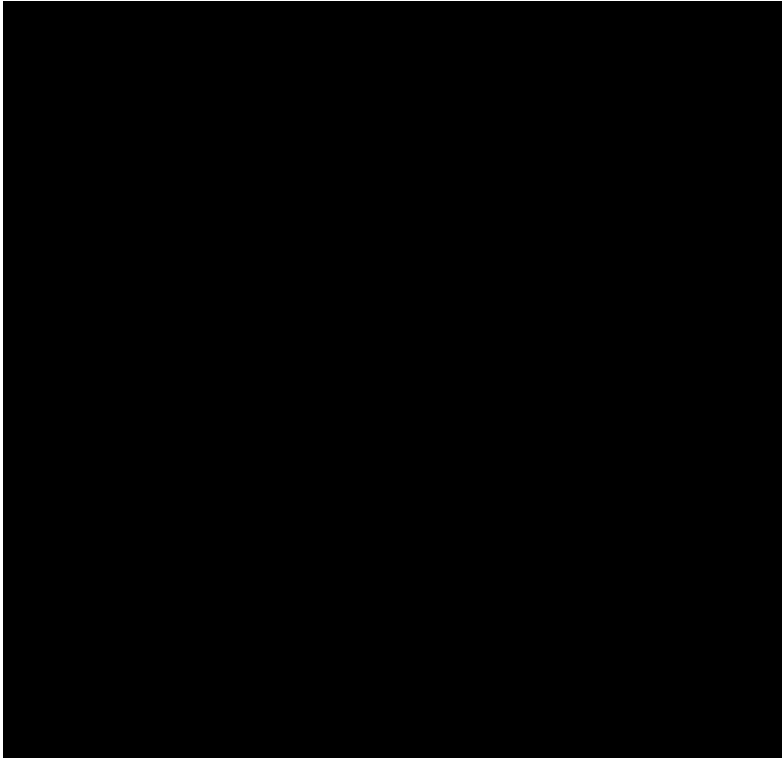
Interest Deduction for FIT Calculation

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



RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/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	Less: Interest Expense			
G-OTX	Less: Idaho ITC Deferral & Amortization			
G-SCM	Schedule M Adjustments			
	Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
G-DTE	Customer Tax Credit Amortization			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	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 Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
12	997002	Injuries and Damages									
12	997005	FAS106 Current Retiree Medical Accrual									
99	997010	Deferred Gas Credit and Refunds									
12	997016	Redemption Expense Amortization									
99	997018	DSM Tariff Rider									
12	997020	FAS87 Current Pension Accrual									
12	997027	Customer Uncollectibles									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
12	997035	Leases									
12	997048	AFUDC									
12	997049	Tax Depreciation									
12	997055	Deferred Gas Exchange									
99	997065	Amortization of Unbilled Revenue Add-Ins									
12	997080	Book Transportation Depreciation									
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	997107	MDM System									
99	997108	Provision for Rate Refund-Tax Reform									
99	997109	Tax Reform Amortization									
99	997110	FISERVE									
12	997111	Capitalized Transportation									
12	997114	AFUDC Debt CWIP									
12	997115	AFUDC Equity DFIR Deferral									
12	997118	Depreciation Study Deferral									
12	997119	AFUDC Tax CPI									
12	997120	Transportation Tax Disallowance									
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	997139	Pension Settlement									
99	997140	Insurance Balancing									
99	997141	CCA									
99	997143	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 ADJUSTMENTS											

ALLOCATION RATIOS:

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%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
-----------	---------	-------------	--------	------------	-------

12

410100

Deferred Federal Income Tax Expense - Allocated

99

410100

Deferred Federal Income Tax Exp

SUBTOTAL

12

411100

Deferred Federal Income Tax Expense - Allocated

99

411100

Deferred Federal Income Tax Exp

SUBTOTAL

12

410193

Deferred Federal Income Tax Expense - Allocated

99

410193

Deferred Federal Income Tax Exp

SUBTOTAL

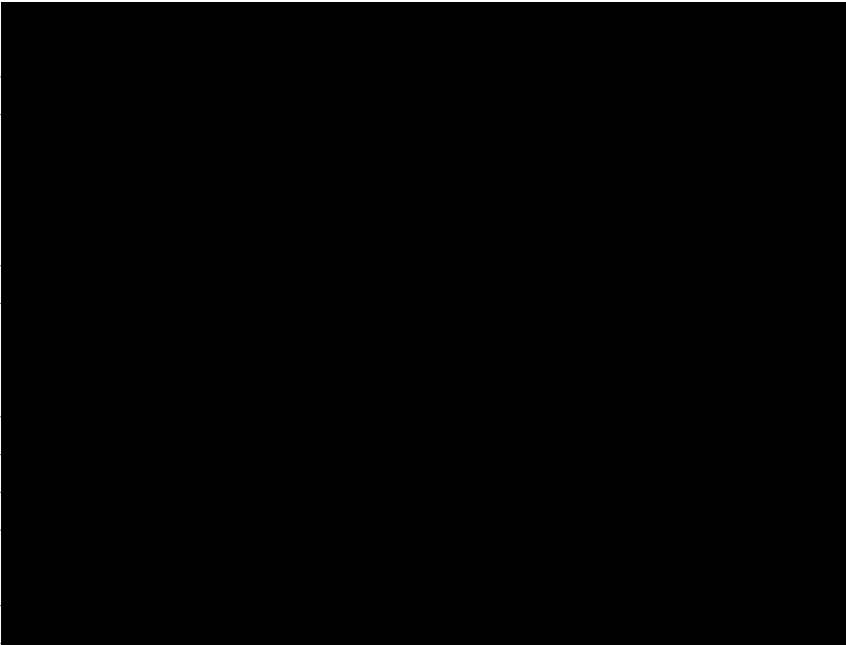
Total Deferred Federal Income Tax Expense

99

411193

Customer Tax Credit Amortization

SUBTOTAL



ALLOCATION RATIOS:

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%

RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
99	411410	State Income Tax-ITC Deferred									
99	411420	State Income Tax-ITC Amortization									
		TOTAL DISTRIBUTION TAX									
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes									
		TOTAL A&G TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
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RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381XXX	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									
4	395XXX	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									

RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE									
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage									
G-ADEP		Distribution Plant									
G-ADEP		General Plant									
		TOTAL ACCUMULATED DEPRECIATION									
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000									
G-AAMT		Misc IT Intangible Plant - 3031XX									
G-AAMT		Underground Storage									
G-AAMT		General Plant - 390200, 396200									
		TOTAL ACCUMULATED AMORTIZATION									
		TOTAL ACCUMULATED DEPR/AMORT									
		NET GAS UTILITY PLANT before DFIT									
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282900 from C-DT									
12	283850	ADFIT - Gas portion of Bond Redemptions									
		TOTAL ACCUMULATED DFIT									
		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%

RESULTS OF OPERATIONS		Report ID: G-APL-1A
ADJUSTMENTS TO NET GAS UTILITY PLANT		
For Month Ended December 31, 2024		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE									
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D									
4	182332	Regulatory Asset - AFUDC									
4	182318	Accumulated Amortization - AFUDC									
1	117100	Gas Stored - Recoverable Base Gas									
1	164100	Gas Inventory--Jackson Prairie									
1	164115	Gas Inventory--Clay Basin									
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs									
99	182337	Regulatory Asset-Deferred AMI Costs									
99	283436	ADFIT-Deferred AMI Costs									
4	252000	Customer Advances									
99	254393	Regulatory Liability-Customer Tax Credit									
99	190393	ADFIT-Customer Tax Credit									
99	235199	Customer Deposits									
99	254911	Rate Base-Regulatory Liability-Nonplant Excess									
99	182302	WA Excess Nat Gas Line Extension									
99	283302	ADFIT - WA Excess Nat Gas Line Extension									
C-WKC		Working Capital									
99	186710	DSM Programs									
		TOTAL OTHER ADJUSTMENTS									
		NET RATE BASE									

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	99	Not Allocated	0.000%		0.000%	0.000%

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

AVISTA UTILITIES

		System	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
	Steam (ED-AN)													
	Steam (ED-ID)													
	Steam (ED-WA)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Electric Production														
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 Storage														
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:														
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			66.630%			33.370%	
8	Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio			69.272%			30.728%	
9	Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	6	Actual Therms Purchased			67.290%			32.710%	

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** Direct	GAS-NORTH Allocated	***** Total	***** Direct	WASHINGTON Allocated	***** Total	***** Direct	IDAHO Allocated	***** Total
Production/Transmission													
Franchises (302000)	ED-AN												
Misc Intangible Plt (303000)	ED-AN												
Total Production/Transmission													
Distribution													
Franchises (302000)	ED-WA												
Misc Intangible Plt (303000)	ED-WA												
Total Distribution													
General Plant - 303000													
7,4	CD-AA												
9,4	CD-AN												
	GD-ID												
	GD-WA												
	GD-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA												
9,4	CD-AN												
9,4	CD-ID												
9,4	CD-WA												
	ED-AN												
	ED-ID												
	ED-WA												
8,4	GD-AA												
4	GD-AN												
	GD-OR												
Total Miscellaneous IT Intangible Plant - 3031XX													
Gas Underground Storage													
1	GD-AN												
Total Gas Underground Storage													
General Plant - 390200, 396200													
7,4	CD-AA												
4	ED-AN												
	GD-OR												
Total General Plant- 390200, 396200													
Total Amortization Expense													

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	66.630%	33.370%	
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor 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	

AVISTA UTILITIES

		System	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production															
	Steam (ED-AN)														
	Steam (ED-ID)														
	Steam (ED-WA)														
	Hydro (ED-AN)														
	Other (ED-AN)														
Total Electric Production															
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 Storage															
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 Accumulated Depreciation															
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			66.630%			33.370%		
8	Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio			69.272%			30.728%		
9	Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	6	Actual Therms Purchased			67.290%			32.710%		

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

AVISTA UTILITIES

		System	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
	Franchises (302000)	ED-AN												
	Misc Intangible Plt (303000	ED-AN												
Total Production/Transmission														
Distribution														
	Franchises (302000)	ED-WA												
	Misc Intangible Plt (303000	ED-WA												
Total Distribution														
General Plant - 303000														
	7,4	CD-AA												
	9,4	CD-AN												
		GD-ID												
		GD-WA												
		GD-OR												
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
	7,4	CD-AA												
	9,4	CD-AN												
	9	CD-ID												
	9	CD-WA												
		ED-AN												
		ED-ID												
		ED-WA												
	8,4	GD-AA												
	4	GD-AN												
		GD-OR												
Total Miscellaneous IT Intangible Plant - 3031X														
Gas Underground Storage														
	1	GD-AN												
Total Gas Underground Storage														
General Plant - 390200, 396200														
	7,4	CD-AA												
	9	CD-ID												
	9	CD-WA												
	4	ED-AN												
		ED-WA												
		GD-WA												
		GD-OR												
Total General Plant - 390200, 396200														
Total Accumulated Amortization														

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	66.630%	33.370%	
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	69.272%	30.728%	
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%					

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

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
	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												
	<u>TOTAL ACCOUNT</u>												
	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												
	<u>TOTAL ACCOUNT</u>												
	391XXX Office Furniture & Equipment												
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												
	<u>TOTAL ACCOUNT</u>												
	392XXX Transportation Equipment												
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												
	<u>TOTAL ACCOUNT</u>												

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

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
	393000	Stores Equipment												
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												
	394000	Tools, Shop, & Garage Equip												
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												
	394100	Electric Charging Stations												
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												
	395000	Laboratory Equipment												
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												

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

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
	396XXX	Power Operated Equipment												
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												
	397XXX	Communication Equipment												
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												
	398000	Miscellaneous Equipment												
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												
		TOTAL GENERAL PLANT												

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID: C-IPL-1A		AVISTA UTILITIES												
COMMON INTANGIBLE PLANT					Gas-North Copy												
For Month Ended December 31, 2024 Average of Monthly Averages Basis																	
			***** 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															
99		GD-WA / ID / AN															
99		GD-OR / AS															
8		GD-AA															
7		CD-AA															
9		CD-WA / ID / AN															
		TOTAL ACCOUNT															
	303100	Misc Intangible Plant--Mai															
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															
	30310X	Misc Intangible Plant--Ter															
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															
	303110	Misc Intangible Plant--PC															
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															
		TOTAL ACCOUNT															
	303115	Misc Intangible Plant--PC															
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															
		TOTAL ACCOUNT															

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

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
	303120	Misc Intangible Plant--Soft												
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												
		TOTAL ACCOUNT												
	303121	Misc Intangible Plant--AM												
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												
	30313X	Misc Intangible Plant--Terr												
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												
		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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA				
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: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/BasisAccount Description		***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip									
1	151210 Fuel Stock Hog Ffuel-KFGS									
7/4	154100 Plant Materials & Oper Supplies									
1	154300 Plant Materials & Oper Supplies - CS2									
1	154400 Plant Materials & Oper Supplies - Colstrip									
7/4	154500 Supply Chain Receiving Inventory									
7/4	154550 Supply Chain Average Cost Variance									
7/4	154560 Supply Chain Invoice Price Variance									
99	163998 Common Working Capital									
99	163999 Investor-Supplied Working Capital									
TOTAL										

ALLOCATION RATIOS:						Idaho		
			Electric	Gas-North	Gas-South	Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios		71.472%	19.700%	8.828%	31.945%	30.728%	100.000%
99	Not Allocated							