

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	55,961,172	40,920,938	15,040,234
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	55,961,172	40,920,938	15,040,234
G-APL	Gas Net Adjusted Rate Base	788,382,780	565,648,616	222,734,164
	RATE OF RETURN	7.098%	7.234%	6.753%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers - AMA Percent	09-01-2023 thru 08-31-2024	272,976 100.000%	177,751 65.116%	95,225 34.884%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2023 thru 08-31-2024	14,629,913 100.000%	10,193,375 69.675%	4,436,538 30.325%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000% 100.000%	278.949% 69.737%	121.051% 30.263%
6	Input	Actual Therms Purchased Percent	09-01-2023 thru 08-31-2024	291,672,465 100.000%	194,533,310 66.696%	97,139,155 33.304%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2024
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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Average of Monthly Averages Basis

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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2024
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AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	09-01-2023 thru 08-31-2024	31,621,040	22,796,433	8,824,607	
			100.000%	72.093%	27.907%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2023 thru 08-31-2024	862,192,023	611,761,677	250,430,346	
			100.000%	70.954%	29.046%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2023 thru 08-31-2024	95,644,425	74,751,326	20,893,099	
			100.000%	78.155%	21.845%	
14	Net Allocated Schedule M's - AMA Percent	09-01-2023 thru 08-31-2024	-36,682,321	-26,238,232	-10,444,089	
			100.000%	71.528%	28.472%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-OPS-12A

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	250,378,107	0	250,378,107	176,488,510	0	176,488,510	73,889,597	0	73,889,597
99	4812XX	Commercial - Firm & Interruptible	127,506,810	0	127,506,810	93,124,023	0	93,124,023	34,382,787	0	34,382,787
99	4813XX	Industrial-Firm	4,083,816	0	4,083,816	2,541,099	0	2,541,099	1,542,717	0	1,542,717
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	454,939	0	454,939	411,048	0	411,048	43,891	0	43,891
99	499XXX	Unbilled Revenue	1,209,449	0	1,209,449	872,618	0	872,618	336,831	0	336,831
TOTAL SALES TO ULTIMATE CUSTOMERS			383,633,121	0	383,633,121	273,437,298	0	273,437,298	110,195,823	0	110,195,823
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	47,120,340	0	47,120,340	31,262,787	0	31,262,787	15,857,553	0	15,857,553
4	488000	Miscellaneous Service Revenues	10,357	0	10,357	3,525	0	3,525	6,832	0	6,832
99	4893XX	Transportation Revenues	6,720,562	0	6,720,562	6,061,001	0	6,061,001	659,561	0	659,561
99	493000	Rent from Gas Property	1,050	0	1,050	1,000	0	1,000	50	0	50
99	495010	CCA Allowance Revenue	45,731,628	0	45,731,628	45,731,628	0	45,731,628	0	0	0
99	407310	CCA Allowance Revenue Deferral	(45,731,628)	0	(45,731,628)	(45,731,628)	0	(45,731,628)	0	0	0
4	495XXX	Other Gas Revenues	14,247,576	400,912	14,648,488	10,403,740	279,584	10,683,324	3,843,836	121,328	3,965,164
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			68,099,885	400,912	68,500,797	47,732,053	279,584	48,011,637	20,367,832	121,328	20,489,160
TOTAL GAS REVENUES			451,733,006	400,912	452,133,918	321,169,351	279,584	321,448,935	130,563,655	121,328	130,684,983
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	232,861,191	0	232,861,191	157,731,031	0	157,731,031	75,130,160	0	75,130,160
99	808XXX	Net Natural Gas Storage Transactions	5,544,810	0	5,544,810	3,760,388	0	3,760,388	1,784,422	0	1,784,422
99	811000	Gas Used for Products Extraction	(532,170)	0	(532,170)	(351,672)	0	(351,672)	(180,498)	0	(180,498)
10	813000	Other Gas Expenses	86,040	1,046,115	1,132,155	86,040	702,278	788,318	0	343,837	343,837
99	813010	Gas Technology Institute (GTI) Expenses	121,137	0	121,137	83,187	0	83,187	37,950	0	37,950
99	813100	CCA Emission Expense	35,882,897	0	35,882,897	35,882,897	0	35,882,897	0	0	0
99	407417	Regulatory Credits-CCA	(35,974,034)	0	(35,974,034)	(35,974,034)	0	(35,974,034)	0	0	0
TOTAL PRODUCTION EXPENSES			237,989,871	1,046,115	239,035,986	161,217,837	702,278	161,920,115	76,772,034	343,837	77,115,871
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	989,697	989,697	0	673,390	673,390	0	316,307	316,307
1	837000	Other Equipment	0	1,969,527	1,969,527	0	1,340,066	1,340,066	0	629,461	629,461
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,959,224	2,959,224	0	2,013,456	2,013,456	0	945,768	945,768
G-DEPX		Depreciation Expense-Underground Storage	0	783,723	783,723	0	533,245	533,245	0	250,478	250,478
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	286,384	286,384	0	194,856	194,856	0	91,528	91,528
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	1,070,107	1,070,107	0	728,101	728,101	0	342,006	342,006
TOTAL UNDERGROUND STORAGE EXPENSES			0	4,029,331	4,029,331	0	2,741,557	2,741,557	0	1,287,774	1,287,774

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	484,379	2,072,314	2,556,693	408,015	1,443,885	1,851,900	76,364	628,429	704,793
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,625,586	3,024,287	8,649,873	3,675,671	2,107,172	5,782,843	1,949,915	917,115	2,867,030
3	875000	Measuring & Reg Sta Exp-General	147,342	0	147,342	113,808	0	113,808	33,534	0	33,534
3	876000	Measuring & Reg Sta Exp-Industrial	3,507	0	3,507	2,673	0	2,673	834	0	834
3	877000	Measuring & Reg Sta Exp-City Gate	83,712	0	83,712	49,670	0	49,670	34,042	0	34,042
3	878000	Meter & House Regulator Expenses	550,351	0	550,351	309,973	0	309,973	240,378	0	240,378
3	879000	Customer Installation Expenses	2,298,603	5,103,529	7,402,132	1,504,627	3,555,884	5,060,511	793,976	1,547,645	2,341,621
3	880000	Other Expenses	1,932,365	2,369,570	4,301,935	1,476,340	1,650,998	3,127,338	456,025	718,572	1,174,597
3	881000	Rents	0	(1,056)	(1,056)	0	(736)	(736)	0	(320)	(320)
		MAINTENANCE									
3	885000	Supervision & Engineering	158,640	45	158,685	88,687	31	88,718	69,953	14	69,967
3	887000	Mains	1,054,379	0	1,054,379	853,051	0	853,051	201,328	0	201,328
3	889000	Measuring & Reg Sta Exp-General	253,797	30,972	284,769	167,323	21,580	188,903	86,474	9,392	95,866
3	890000	Measuring & Reg Sta Exp-Industrial	25,669	1,612	27,281	21,121	1,123	22,244	4,548	489	5,037
3	891000	Measuring & Reg Sta Exp-City Gate	98,753	3,624	102,377	73,223	2,525	75,748	25,530	1,099	26,629
3	892000	Services	1,065,448	0	1,065,448	884,088	0	884,088	181,360	0	181,360
3	893000	Meters & House Regulators	846,158	610,797	1,456,955	563,880	425,573	989,453	282,278	185,224	467,502
3	894000	Other Equipment	1,226	141,214	142,440	1,226	98,391	99,617	0	42,823	42,823
		TOTAL DISTRIBUTION OPERATING EXP	14,629,915	13,356,908	27,986,823	10,193,376	9,306,426	19,499,802	4,436,539	4,050,482	8,487,021
G-DEPX		Depreciation Expense-Distribution	24,552,884	54,409	24,607,293	17,546,438	36,289	17,582,727	7,006,446	18,120	7,024,566
G-OTX		Taxes Other Than FIT	25,147,422	0	25,147,422	22,911,043	0	22,911,043	2,236,379	0	2,236,379
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,700,306	54,409	49,754,715	40,457,481	36,289	40,493,770	9,242,825	18,120	9,260,945
		TOTAL DISTRIBUTION EXPENSES	64,330,221	13,411,317	77,741,538	50,650,857	9,342,715	59,993,572	13,679,364	4,068,602	17,747,966

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	82,230	82,230	0	53,545	53,545	0	28,685	28,685
2	902000	Meter Reading Expenses	343,552	81,699	425,251	239,543	53,199	292,742	104,009	28,500	132,509
2	903XXX	Customer Records & Collection Expenses	664,052	5,233,239	5,897,291	380,327	3,407,676	3,788,003	283,725	1,825,563	2,109,288
2	904000	Uncollectible Accounts	975,386	56,092	1,031,478	608,160	36,525	644,685	367,226	19,567	386,793
2	905000	Misc Customer Accounts	0	119,130	119,130	0	77,573	77,573	0	41,557	41,557
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,982,990	5,572,390	7,555,380	1,228,030	3,628,518	4,856,548	754,960	1,943,872	2,698,832
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	20,942,983	66,368	21,009,351	16,848,856	43,216	16,892,072	4,094,127	23,152	4,117,279
2	909000	Advertising	65,390	478,438	543,828	47,979	311,540	359,519	17,411	166,898	184,309
2	910000	Misc Customer Service & Info Exp	0	59,534	59,534	0	38,766	38,766	0	20,768	20,768
		TOTAL CUSTOMER SERVICE & INFO EXP	21,008,373	604,340	21,612,713	16,896,835	393,522	17,290,357	4,111,538	210,818	4,322,356
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	(7)	(7)	0	(5)	(5)	0	(2)	(2)
		TOTAL SALES EXPENSES	0	(7)	(7)	0	(5)	(5)	0	(2)	(2)
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	604,220	7,830,532	8,434,752	355,783	5,460,778	5,816,561	248,437	2,369,754	2,618,191
4	921000	Office Supplies & Expenses	248	1,066,934	1,067,182	248	744,048	744,296	0	322,886	322,886
4	922000	Admin. Expenses Transferred - Credit	0	(17,334)	(17,334)	0	(12,088)	(12,088)	0	(5,246)	(5,246)
4	923000	Outside Services Employed	700,287	3,285,681	3,985,968	564,395	2,291,335	2,855,730	135,892	994,346	1,130,238
4	924000	Property Insurance Premium	0	719,833	719,833	0	501,990	501,990	0	217,843	217,843
4	925XXX	Injuries and Damages	24,107	2,220,534	2,244,641	18,828	1,548,534	1,567,362	5,279	672,000	677,279
4	926XXX	Employee Pensions and Benefits	1,980,550	6,035,237	8,015,787	1,482,429	4,208,793	5,691,222	498,121	1,826,444	2,324,565
4	928000	Regulatory Commission Expenses	1,389,882	223,336	1,613,218	1,171,182	155,748	1,326,930	218,700	67,588	286,288
4	930000	Miscellaneous General Expenses	37,396	2,051,823	2,089,219	28,957	1,430,880	1,459,837	8,439	620,943	629,382
4	931000	Rents	79	148,974	149,053	79	103,890	103,969	0	45,084	45,084
4	935000	Maintenance of General Plant	640,569	3,277,549	3,918,118	540,434	2,285,664	2,826,098	100,135	991,885	1,092,020
		TOTAL ADMIN & GEN OPERATING EXP	5,377,338	26,843,099	32,220,437	4,162,335	18,719,572	22,881,907	1,215,003	8,123,527	9,338,530

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended August 31, 2024
 Average of Monthly Averages Basis

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,603,526	4,626,498	6,230,024	1,454,080	3,226,381	4,680,461	149,446	1,400,117	1,549,563
G-AMTX Amortization Expense - General Plant - 303000	39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	160,282	10,342,621	10,502,903	160,282	7,212,634	7,372,916	0	3,129,987	3,129,987
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	(61,192)	0	(61,192)	(61,192)	0	(61,192)	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	1,550,390	0	1,550,390	1,550,390	0	1,550,390	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	754,848	0	754,848	754,848	0	754,848	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti.	317,976	0	317,976	317,976	0	317,976	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	36,014	225,188	261,202	24,435	159,780	184,215	11,579	65,408	76,987
99 407314 Regulatory Debit - FISERVE Amortization	158,334	0	158,334	0	0	0	158,334	0	158,334
99 407317 Regulatory Debit - CCA WA Gas Amortization	9,865,319	0	9,865,319	9,865,319	0	9,865,319	0	0	0
99 407319 AFUDC Equity DFIT Deferral	29,960	0	29,960	0	0	0	29,960	0	29,960
99 407332 Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407337 Regulatory Debit - Depreciation Deferral	711,059	0	711,059	457,467	0	457,467	253,592	0	253,592
99 407347 COVID-19 Deferred Costs	(21,212)	0	(21,212)	0	0	0	(21,212)	0	(21,212)
99 407357 AMORT OF INTERVENOR FUND DEFER	37,823	0	37,823	37,823	0	37,823	0	0	0
99 407359 Insurance Balance Acct O&M - Amort	(6,862)	0	(6,862)	(6,862)	0	(6,862)	0	0	0
99 407381 Voluntary RNG Revenue Offset	41,077	0	41,077	35,277	0	35,277	5,800	0	5,800
99 407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413 Reg Credits - Williams Outage	(9,200,873)	0	(9,200,873)	(6,523,511)	0	(6,523,511)	(2,677,362)	0	(2,677,362)
99 407416 Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407426 Reg Credits - CCA WA Gas Amortization	(4,917,212)	0	(4,917,212)	(4,917,212)	0	(4,917,212)	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437 Depreciation Deferral	(87,464)	0	(87,464)	0	0	0	(87,464)	0	(87,464)
99 407443 Regulatory Deferral - Reg. Fees	(655,705)	0	(655,705)	(655,705)	0	(655,705)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(419,595)	0	(419,595)	(413,504)	0	(413,504)	(6,091)	0	(6,091)
99 407452 Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454 Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459 Insurance Balancing	(320,094)	0	(320,094)	(214,225)	0	(214,225)	(105,869)	0	(105,869)
99 407493 Amortization Remand Residual	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
G-OTX Taxes Other Than FIT--A&G	635,405	1,136,093	1,771,498	468,601	792,277	1,260,878	166,804	343,816	510,620
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	183,441	16,414,232	16,597,673	2,291,129	11,449,534	13,740,663	(2,107,688)	4,964,698	2,857,010
TOTAL ADMIN & GENERAL EXPENSES	5,560,779	43,257,331	48,818,110	6,453,464	30,169,106	36,622,570	(892,685)	13,088,225	12,195,540
TOTAL EXPENSES BEFORE FIT	330,872,234	67,920,817	398,793,051	236,447,023	46,977,691	283,424,714	94,425,211	20,943,126	115,368,337
NET OPERATING INCOME (LOSS) BEFORE FIT			53,340,867			38,024,221			15,316,646
G-FIT FEDERAL INCOME TAX			28,609,454			22,594,311			6,015,143
G-FIT DEFERRED FEDERAL INCOME TAX			(31,229,759)			(25,491,028)			(5,738,731)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			55,961,172			40,920,938			15,040,234

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers - AMA	100.000%	65.116%	34.884%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.675%	30.325%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	62,841	400,912	463,753	62,841	279,584	342,425	0	121,328	121,328
4	495028	Deferred Exchange Reservation	5,625,001	0	5,625,001	3,722,063	0	3,722,063	1,902,938	0	1,902,938
4	495100	Entitlement Penalties	56,804	0	56,804	55,644	0	55,644	1,160	0	1,160
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	8,878,120	0	8,878,120	8,041,021	0	8,041,021	837,099	0	837,099
4	495329	Amortization Res Decoupling Deferral	46,463	0	46,463	(775,156)	0	(775,156)	821,619	0	821,619
4	495338	Non-Res Decoupling Deferred Rev	1,741,498	0	1,741,498	1,597,389	0	1,597,389	144,109	0	144,109
4	495339	Amortization Non-Res Decoupling	(2,163,149)	0	(2,163,149)	(2,300,061)	0	(2,300,061)	136,912	0	136,912
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
TOTAL OTHER GAS REVENUES			14,247,578	400,912	14,648,490	10,403,741	279,584	10,683,325	3,843,837	121,328	3,965,165

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	83,439,806	0	83,439,806	55,588,871	0	55,588,871	27,850,935	0	27,850,935
1	804001	Pipeline Demand Costs	28,742,130	0	28,742,130	19,574,873	0	19,574,873	9,167,257	0	9,167,257
1	804002	Transport Variable Charges	350,956	0	350,956	238,947	0	238,947	112,009	0	112,009
6	804010	Gas Costs - Fixed Hedge	(33,413)	0	(33,413)	(23,283)	0	(23,283)	(10,130)	0	(10,130)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	523,745	0	523,745	378,089	0	378,089	145,656	0	145,656
6	804018	Merchandise Processing Fee	131,221	0	131,221	87,036	0	87,036	44,185	0	44,185
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	32,991,750	0	32,991,750	22,016,619	0	22,016,619	10,975,131	0	10,975,131
6	804700	Gas Costs - Offsystem Bookout	24,536	0	24,536	16,242	0	16,242	8,294	0	8,294
6	804711	Gas Costs - Offsystem Bookout Offset	(24,536)	0	(24,536)	(16,242)	0	(16,242)	(8,294)	0	(8,294)
6	804730	Gas Costs - Intracompany LDC Gas	4,145,735	0	4,145,735	2,747,035	0	2,747,035	1,398,700	0	1,398,700
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	75,210,900	0	75,210,900	52,449,566	0	52,449,566	22,761,334	0	22,761,334
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	7,358,361	0	7,358,361	4,673,278	0	4,673,278	2,685,083	0	2,685,083
		TOTAL PURCHASED GAS COSTS	232,861,191	0	232,861,191	157,731,031	0	157,731,031	75,130,160	0	75,130,160

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.696%	33.304%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	147,180	66,368	213,548	90,927	43,216	134,143	56,253	23,152	79,405
99	908600	Public Purpose Tariff Rider Expense Offset	20,649,343	0	20,649,343	16,613,565	0	16,613,565	4,035,778	0	4,035,778
99	908610	Limited Income Tax Refund Program	99,224	0	99,224	99,224	0	99,224	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	47,236	0	47,236	45,140	0	45,140	2,096	0	2,096
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			20,942,983	66,368	21,009,351	16,848,856	43,216	16,892,072	4,094,127	23,152	4,117,279

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.116%	34.884%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.34%	55.34%
2	Cost of Debt		5.217%	5.225%
	Total Cost of Debt		2.887%	2.892%
	Total Weighted Cost		2.887%	2.892%
G-APL	Net Rate Base	788,382,780	565,648,616	222,734,164
	Interest Deduction for FIT Calculation	22,771,748	16,330,276	6,441,472
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	452,133,918	321,448,935	130,684,983
G-OPS	Operating & Maintenance Expense	331,370,556	228,462,180	102,908,376
G-OPS	Book Deprec/Amort and Reg Amortizations	40,217,191	30,595,757	9,621,434
G-OTX	Taxes Other than FIT	27,205,304	24,366,777	2,838,527
	Net Operating Income Before FIT	53,340,867	38,024,221	15,316,646
G-INT	Less: Interest Expense	22,771,748	16,330,276	6,441,472
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	105,671,095	85,898,014	19,773,081
	Taxable Net Operating Income	136,235,495	107,591,959	28,643,536
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	28,609,454	22,594,311	6,015,143
G-DTE	Deferred FIT	(23,835,181)	(19,185,300)	(4,649,881)
G-DTE	Customer Tax Credit Amortization	(7,394,578)	(6,305,728)	(1,088,850)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(2,620,305)	(2,896,717)	276,412
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,356,350	15,891,081	42,247,431	19,185,663	11,067,009	30,252,672	7,170,687	4,824,072	11,994,759
12	997001	Contributions In Aid of Construction	0	1,581,044	1,581,044	0	1,121,814	1,121,814	0	459,230	459,230
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(269,968)	(269,968)	0	(191,553)	(191,553)	0	(78,415)	(78,415)
99	997010	Deferred Gas Credit and Refunds	82,569,261	0	82,569,261	57,122,844	0	57,122,844	25,446,417	0	25,446,417
12	997016	Redemption Expense Amortization	0	21,906	21,906	0	15,543	15,543	0	6,363	6,363
99	997018	DSM Tariff Rider	(1,217,260)	0	(1,217,260)	(3,075,528)	0	(3,075,528)	1,858,268	0	1,858,268
12	997020	FAS87 Current Pension Accrual	0	(401,464)	(401,464)	0	(284,855)	(284,855)	0	(116,609)	(116,609)
12	997027	Customer Uncollectibles	(207,505)	(773,930)	(981,435)	(443,788)	(549,134)	(992,922)	236,283	(224,796)	11,487
99	997031	Decoupling Mechanism	(8,502,931)	0	(8,502,931)	(6,563,193)	0	(6,563,193)	(1,939,738)	0	(1,939,738)
12	997032	Interest Rate Swaps	0	2,053,431	2,053,431	0	1,456,991	1,456,991	0	596,440	596,440
12	997035	Leases	0	(6,201)	(6,201)	0	(4,324)	(4,324)	0	(1,877)	(1,877)
12	997048	AFUDC	0	(116,654)	(116,654)	0	(82,771)	(82,771)	0	(33,883)	(33,883)
12	997049	Tax Depreciation	0	(40,985,673)	(40,985,673)	0	(29,080,974)	(29,080,974)	0	(11,904,699)	(11,904,699)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	511,066	0	511,066	508,970	0	508,970	2,096	0	2,096
12	997080	Book Transportation Depreciation	0	4,973,808	4,973,808	0	3,529,116	3,529,116	0	1,444,692	1,444,692
12	997081	Deferred Compensation	0	(17,062)	(17,062)	0	(12,106)	(12,106)	0	(4,956)	(4,956)
4	997082	Meal Disallowances	0	195,949	195,949	0	136,649	136,649	0	59,300	59,300
12	997083	Paid Time Off	0	62,049	62,049	0	44,026	44,026	0	18,023	18,023
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(68,020)	0	(68,020)	(68,020)	0	(68,020)	0	0	0
12	997101	Repairs 481 (a)	0	(2,042,512)	(2,042,512)	0	(1,449,244)	(1,449,244)	0	(593,268)	(593,268)
99	997105	WA Nat Gas Line Extension	1,550,390	0	1,550,390	1,550,390	0	1,550,390	0	0	0
99	997107	MDM System	1,072,904	0	1,072,904	1,072,904	0	1,072,904	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(32,470)	0	(32,470)	(32,470)	0	(32,470)	0	0	0
99	997109	Tax Reform Amortization	(28,721)	0	(28,721)	(28,721)	0	(28,721)	0	0	0
99	997110	FISERVE	158,334	81,136	239,470	0	57,569	57,569	158,334	23,567	181,901
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,884)	(21,884)	0	(8,959)	(8,959)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,560	27,560	0	11,282	11,282
12	997115	AFUDC Equity DFIR Deferral	29,960	0	29,960	0	0	0	29,960	0	29,960
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	764,226	764,226	0	542,249	542,249	0	221,977	221,977
12	997120	Transportation Tax Disallowance	0	39,437	39,437	0	27,982	27,982	0	11,455	11,455
12	997122	Regulatory Fees	(655,705)	0	(655,705)	(655,705)	0	(655,705)	0	0	0
12	997125	COVID-19	(386,670)	0	(386,670)	(258,636)	0	(258,636)	(128,034)	0	(128,034)
12	997126	Prepaid Expenses	0	(75,364)	(75,364)	0	(53,474)	(53,474)	0	(21,890)	(21,890)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(13,994,736)	(13,994,736)	0	(9,929,825)	(9,929,825)	0	(4,064,911)	(4,064,911)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,328,194)	(4,328,194)	0	(1,771,806)	(1,771,806)
12	997138	Intervenor Funding	37,814	0	37,814	37,814	0	37,814	0	0	0
12	997139	Pension Settlement	0	132,022	132,022	0	93,675	93,675	0	38,347	38,347
99	997140	Insurance Balancing	(326,873)	0	(326,873)	(221,004)	0	(221,004)	(105,869)	0	(105,869)
99	997141	CCA	50,069,695	0	50,069,695	50,069,695	0	50,069,695	0	0	0
99	997143	Depreciation Rate Deferral	631,597	0	631,597	465,469	0	465,469	166,128	0	166,128
99	997144	Williams Pipeline Outage	(9,200,873)	0	(9,200,873)	(6,523,511)	0	(6,523,511)	(2,677,362)	0	(2,677,362)
12	997145	Sec 174 Research Costs	0	2,297,156	2,297,156	0	1,629,924	1,629,924	0	667,232	667,232
99	997147	Energy Efficiency Program	(6,928)	0	(6,928)	(6,928)	0	(6,928)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			142,353,415	(36,682,320)	105,671,095	112,136,245	(26,238,231)	85,898,014	30,217,170	(10,444,089)	19,773,081

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.116%	34.884%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.696%	33.304%
G-ALL	11	Book Depreciation	100.000%	72.093%	27.907%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.954%	29.046%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,070,444	759,523	310,921
99	410100	Deferred Federal Income Tax Exp	(2,289,283)	(1,364,823)	(924,460)
		SUBTOTAL	(1,218,839)	(605,300)	(613,539)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,590,404)	(2,547,535)	(1,042,869)
99	411100	Deferred Federal Income Tax Exp	(22,098,698)	(18,183,397)	(3,915,301)
		SUBTOTAL	(25,689,102)	(20,730,932)	(4,958,170)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	3,072,760	2,150,932	921,828
		SUBTOTAL	3,072,760	2,150,932	921,828
		Total Deferred Federal Income Tax Expense	(23,835,181)	(19,185,300)	(4,649,881)
99	411193	Customer Tax Credit Amortization	(7,394,578)	(6,305,728)	(1,088,850)
		SUBTOTAL	(7,394,578)	(6,305,728)	(1,088,850)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.954%	29.046%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	286,384	286,384	0	194,856	194,856	0	91,528	91,528
		TOTAL UNDERGROUND STORAGE TAX	0	286,384	286,384	0	194,856	194,856	0	91,528	91,528
		DISTRIBUTION									
99	408110	State Excise Tax	10,579,418	0	10,579,418	10,579,418	0	10,579,418	0	0	0
99	408120	Municipal Occupation & License Tax	11,269,008	0	11,269,008	9,368,726	0	9,368,726	1,900,282	0	1,900,282
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,303,670	0	3,303,670	2,962,872	0	2,962,872	340,798	0	340,798
99	409100	State Income Tax	45	0	45	27	0	27	18	0	18
99	411410	State Income Tax-ITC Deferred	8	0	8	0	0	0	8	0	8
99	411420	State Income Tax-ITC Amortization	(4,727)	0	(4,727)	0	0	0	(4,727)	0	(4,727)
		TOTAL DISTRIBUTION TAX	25,147,422	0	25,147,422	22,911,043	0	22,911,043	2,236,379	0	2,236,379
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	635,405	1,136,093	1,771,498	468,601	792,277	1,260,878	166,804	343,816	510,620
		TOTAL A&G TAX	635,405	1,136,093	1,771,498	468,601	792,277	1,260,878	166,804	343,816	510,620
		TOTAL TAXES OTHER THAN FIT	25,782,827	1,422,477	27,205,304	23,379,644	987,133	24,366,777	2,403,183	435,344	2,838,527

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	1,483,573	60,443,915	61,927,488	1,483,573	42,151,773	43,635,346	0	18,292,142	18,292,142
TOTAL INTANGIBLE PLANT			3,277,684	61,711,814	64,989,498	2,506,167	43,035,968	45,542,135	771,517	18,675,846	19,447,363
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,391,581	1,391,581	0	962,313	962,313	0	429,268	429,268
1	351XXX	Structures & Improvements	0	3,291,260	3,291,260	0	2,239,373	2,239,373	0	1,051,887	1,051,887
1	352XXX	Wells	0	23,912,413	23,912,413	0	16,270,006	16,270,006	0	7,642,407	7,642,407
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	15,807,042	15,807,042	0	10,755,111	10,755,111	0	5,051,931	5,051,931
1	355000	Measuring & Regulating Equipment	0	2,415,642	2,415,642	0	1,643,603	1,643,603	0	772,039	772,039
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,429,515	3,429,515	0	2,333,442	2,333,442	0	1,096,073	1,096,073
TOTAL UNDERGROUND STORAGE PLANT			0	52,851,385	52,851,385	0	35,975,563	35,975,563	0	16,875,822	16,875,822
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	714,622	0	714,622	527,525	0	527,525	187,097	0	187,097
6	375000	Structures & Improvements	1,675,629	0	1,675,629	1,000,524	0	1,000,524	675,105	0	675,105
6	376000	Mains	509,019,997	2,518,937	511,538,934	350,079,523	1,680,030	351,759,553	158,940,474	838,907	159,779,381
6	378000	Measuring & Reg Station Equip-General	7,709,527	0	7,709,527	4,913,745	0	4,913,745	2,795,782	0	2,795,782
6	379000	Measuring & Reg Station Equip-City Gate	7,028,266	0	7,028,266	2,007,753	0	2,007,753	5,020,513	0	5,020,513
6	380000	Services	358,550,117	0	358,550,117	244,481,540	0	244,481,540	114,068,577	0	114,068,577
6	381XXX	Meters	130,522,899	0	130,522,899	93,838,971	0	93,838,971	36,683,928	0	36,683,928
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,282,550	0	4,282,550	3,211,837	0	3,211,837	1,070,713	0	1,070,713
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,019,592,202	2,518,937	1,022,111,139	700,125,343	1,680,030	701,805,373	319,466,859	838,907	320,305,766
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,629,591	5,986,094	3,261,721	1,833,798	5,095,519	94,782	795,793	890,575
4	390XXX	Structures & Improvements	29,501,747	28,592,349	58,094,096	27,723,777	19,939,446	47,663,223	1,777,970	8,652,903	10,430,873
4	391XXX	Office Furniture & Equipment	451,248	13,122,847	13,574,095	449,106	9,151,480	9,600,586	2,142	3,971,367	3,973,509
4	392XXX	Transportation Equipment	14,177,816	5,300,294	19,478,110	10,604,362	3,696,266	14,300,628	3,573,454	1,604,028	5,177,482
4	393000	Stores Equipment	447,674	1,092,986	1,540,660	395,955	762,216	1,158,171	51,719	330,770	382,489
4	394000	Tools, Shop & Garage Equipment	3,740,710	7,764,623	11,505,333	2,948,815	5,414,815	8,363,630	791,895	2,349,808	3,141,703
4	395XXX	Laboratory Equipment	110,331	507,343	617,674	110,331	353,806	464,137	0	153,537	153,537
4	396XXX	Power Operated Equipment	3,903,563	1,061,792	4,965,355	2,963,620	740,462	3,704,082	939,943	321,330	1,261,273
4	397XXX	Communications Equipment	4,180,350	23,836,957	28,017,307	3,630,277	16,623,179	20,253,456	550,073	7,213,778	7,763,851
4	398000	Miscellaneous Equipment	1,907	167,507	169,414	0	116,814	116,814	1,907	50,693	52,600
TOTAL GENERAL PLANT			59,871,849	84,076,289	143,948,138	52,087,964	58,632,282	110,720,246	7,783,885	25,444,007	33,227,892

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,082,741,735	201,158,425	1,283,900,160	754,719,474	139,323,843	894,043,317	328,022,261	61,834,582	389,856,843
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,109,292)	(20,109,292)	0	(13,682,362)	(13,682,362)	0	(6,426,930)	(6,426,930)
G-ADEP		Distribution Plant	(313,717,863)	(2,089,499)	(315,807,362)	(204,722,082)	(1,393,612)	(206,115,694)	(108,995,781)	(695,887)	(109,691,668)
G-ADEP		General Plant	(19,486,278)	(28,817,435)	(48,303,713)	(15,872,505)	(20,096,415)	(35,968,920)	(3,613,773)	(8,721,020)	(12,334,793)
		TOTAL ACCUMULATED DEPRECIATION	(333,204,141)	(51,016,226)	(384,220,367)	(220,594,587)	(35,172,389)	(255,766,976)	(112,609,554)	(15,843,837)	(128,453,391)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(521,916)	(1,121,376)	(1,643,292)	(344,607)	(782,014)	(1,126,621)	(177,309)	(339,362)	(516,671)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,292,606)	(34,551,870)	(35,844,476)	(1,292,606)	(24,095,437)	(25,388,043)	0	(10,456,433)	(10,456,433)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,814,522)	(35,673,246)	(37,487,768)	(1,637,213)	(24,877,451)	(26,514,664)	(177,309)	(10,795,795)	(10,973,104)
		TOTAL ACCUMULATED DEPR/AMORT	(335,018,663)	(86,689,472)	(421,708,135)	(222,231,800)	(60,049,840)	(282,281,640)	(112,786,863)	(26,639,632)	(139,426,495)
		NET GAS UTILITY PLANT before DFIT	747,723,072	114,468,953	862,192,025	532,487,674	79,274,003	611,761,677	215,235,398	35,194,950	250,430,348
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,827,168)	(101,827,168)	0	(72,250,449)	(72,250,449)	0	(29,576,719)	(29,576,719)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,761,640)	(12,761,640)	0	(8,901,773)	(8,901,773)	0	(3,859,867)	(3,859,867)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(257,795)	(257,795)	0	(182,916)	(182,916)	0	(74,879)	(74,879)
		TOTAL ACCUMULATED DFIT	0	(114,846,603)	(114,846,603)	0	(81,335,138)	(81,335,138)	0	(33,511,465)	(33,511,465)
		NET GAS UTILITY PLANT	747,723,072	(377,650)	747,345,422	532,487,674	(2,061,135)	530,426,539	215,235,398	1,683,485	216,918,883

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.696%	33.304%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.954%	29.046%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	747,723,072	(377,650)	747,345,422	532,487,674	(2,061,135)	530,426,539	215,235,398	1,683,485	216,918,883
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,359,057	2,088,596	3,447,653	836,450	1,456,524	2,292,974	522,607	632,072	1,154,679
4	182318	Accumulated Amortization - AFUDC	(243,325)	(958,158)	(1,201,483)	(153,573)	(668,221)	(821,794)	(89,752)	(289,937)	(379,689)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100	Gas Inventory--Jackson Prairie	0	11,205,151	11,205,151	0	7,623,985	7,623,985	0	3,581,166	3,581,166
1	164115	Gas Inventory--Clay Basin	0	57,552	57,552	0	40,135	40,135	0	17,417	17,417
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,021,530	0	3,021,530	3,021,530	0	3,021,530	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,171,059	0	7,171,059	7,171,059	0	7,171,059	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,140,444)	0	(2,140,444)	(2,140,444)	0	(2,140,444)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(17,209,076)	0	(17,209,076)	(6,736,343)	0	(6,736,343)	(10,472,733)	0	(10,472,733)
99	190393	ADFIT-Customer Tax Credit	3,613,906	0	3,613,906	1,414,632	0	1,414,632	2,199,274	0	2,199,274
99	235199	Customer Deposits	(2,127)	0	(2,127)	(2,127)	0	(2,127)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	2,324,845	0	2,324,845	2,324,845	0	2,324,845	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(488,217)	0	(488,217)	(488,217)	0	(488,217)	0	0	0
C-WKC		Working Capital	25,505,945	0	25,505,945	17,622,426	0	17,622,426	7,883,519	0	7,883,519
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	22,913,153	18,124,205	41,037,358	22,870,238	12,351,839	35,222,077	42,915	5,772,366	5,815,281
		NET RATE BASE	770,636,225	17,746,555	788,382,780	555,357,912	10,290,704	565,648,616	215,278,313	7,455,851	222,734,164

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	3,667,986	3,667,986											
Steam (ED-ID)	4,580,856	4,580,856											
Steam (ED-WA)	11,718,553	11,718,553											
Hydro (ED-AN)	17,192,638	17,192,638											
Other (ED-AN)	10,445,760	10,445,760											
Total Electric Production	47,605,793	47,605,793											
Electric Transmission													
ED-AN	22,797,607	22,797,607											
ED-ID	239,011	239,011											
ED-WA	524,217	524,217											
Total Electric Transmission	23,560,835	23,560,835											
Electric Distribution													
ED-AN	86,224	86,224											
ED-ID	19,288,493	19,288,493											
ED-WA	41,411,968	41,411,968											
Total Electric Distribution	60,786,685	60,786,685											
Gas Underground Storage													
1 GD-AN	783,723		783,723		783,723	783,723		533,245	533,245		250,478	250,478	
GD-OR	134,352			134,352									
Total Gas Underground Storage	918,075		783,723	134,352		783,723	783,723		533,245	533,245		250,478	250,478
Gas Distribution													
6 GD-AN	54,409		54,409		54,409	54,409		36,289	36,289		18,120	18,120	
GD-ID	7,006,446		7,006,446		7,006,446	7,006,446				7,006,446			7,006,446
GD-WA	17,546,438		17,546,438		17,546,438	17,546,438		17,546,438	17,546,438				
GD-OR	11,589,297			11,589,297									
Total Gas Distribution	36,196,590		24,607,293	11,589,297	24,552,884	54,409	24,607,293	17,546,438	36,289	17,582,727	7,006,446	18,120	7,024,566
General Plant													
ED-AN	2,724,302	2,724,302											
ED-ID	602,291	602,291											
ED-WA	1,592,588	1,592,588											
7,4 CD-AA	21,190,654	15,145,384	4,174,559	1,870,711	4,174,559	4,174,559		2,911,212	2,911,212		1,263,347	1,263,347	
9,4 CD-AN	934,990	732,303	202,687		202,687	202,687		141,348	141,348		61,339	61,339	
9 CD-ID	438,999	343,833	95,166		95,166	95,166				95,166			95,166
9 CD-WA	1,491,793	1,168,402	323,391		323,391	323,391	323,391		323,391				
8,4 GD-AA	335,191		230,692	104,499	230,692	230,692		160,878	160,878		69,814	69,814	
4 GD-AN	18,560		18,560		18,560	18,560		12,943	12,943		5,617	5,617	
GD-ID	54,280		54,280		54,280	54,280				54,280			54,280
GD-WA	1,130,689		1,130,689		1,130,689	1,130,689		1,130,689	1,130,689				
GD-OR	192,092			192,092									
Total General Plant	30,706,429	22,309,103	6,230,024	2,167,302	1,603,526	4,626,498	6,230,024	1,454,080	3,226,381	4,680,461	149,446	1,400,117	1,549,563
Total Depreciation Expense	199,774,407	154,262,416	31,621,040	13,890,951	26,156,410	5,464,630	31,621,040	19,000,518	3,795,915	22,796,433	7,155,892	1,668,715	8,824,607

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Ratio	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6 Actual Therms Purchased	66.696%	33.304%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	263,207	263,207											
Total Production/Transmission	1,181,607	1,181,607											
Distribution													
Franchises (302000) ED-WA	113,299	113,299											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	119,165	119,165											
General Plant - 303000													
7,4 CD-AA	414,833	296,489	81,723	36,621		81,723	81,723		56,991	56,991		24,732	24,732
9,4 CD-AN	9,729	7,620	2,109			2,109	2,109		1,471	1,471		638	638
GD-ID	14,795		14,795			14,795	14,795				14,795		14,795
GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
GD-OR	6,607			6,607									
Total General Plant - 303000	470,826	304,109	123,489	43,228	39,657	83,832	123,489	24,862	58,462	83,324	14,795	25,370	40,165
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	51,200,336	36,593,904	10,086,466	4,519,966		10,086,466	10,086,466		7,033,999	7,033,999		3,052,467	3,052,467
9,4 CD-AN	72,060	56,439	15,621			15,621	15,621		10,894	10,894		4,727	4,727
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	739,378	579,096	160,282		160,282		160,282	160,282		160,282			0
ED-AN	8,074,611	8,074,611											
ED-ID	0	0											
ED-WA	1,413,683	1,413,683											
8,4 GD-AA	349,491		240,534	108,957		240,534	240,534		167,741	167,741		72,793	72,793
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	71,075			71,075									
Total Miscellaneous IT Intangible Plant - 3031XX	61,920,634	46,717,733	10,502,903	4,699,998	160,282	10,342,621	10,502,903	160,282	7,212,634	7,372,916	0	3,129,987	3,129,987
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	422,431	422,431											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,431	422,431	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	64,114,663	48,745,045	10,626,392	4,743,226	199,939	10,426,453	10,626,392	185,144	7,271,096	7,456,240	14,795	3,155,357	3,170,152

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(80,450,212)	(80,450,212)											
Steam (ED-ID)	(100,807,788)	(100,807,788)											
Steam (ED-WA)	(199,113,750)	(199,113,750)											
Hydro (ED-AN)	(206,334,964)	(206,334,964)											
Other (ED-AN)	(181,680,202)	(181,680,202)											
Total Electric Production	(768,386,916)	(768,386,916)											
Electric Transmission													
ED-AN	(260,639,659)	(260,639,659)											
ED-ID	(10,902,232)	(10,902,232)											
ED-WA	(17,326,183)	(17,326,183)											
Total Electric Transmission	(288,868,074)	(288,868,074)											
Electric Distribution													
ED-AN	(590,038)	(590,038)											
ED-ID	(298,428,792)	(298,428,792)											
ED-WA	(497,781,043)	(497,781,043)											
Total Electric Distribution	(796,799,873)	(796,799,873)											
Gas Underground Storage													
1 GD-AN	(20,109,292)		(20,109,292)			(20,109,292)	(20,109,292)		(13,682,362)	(13,682,362)		(6,426,930)	(6,426,930)
GD-OR	(1,796,215)			(1,796,215)									
Total Gas Underground Storage	(21,905,507)		(20,109,292)	(1,796,215)		(20,109,292)	(20,109,292)		(13,682,362)	(13,682,362)		(6,426,930)	(6,426,930)
Gas Distribution													
6 GD-AN	(2,089,499)		(2,089,499)			(2,089,499)	(2,089,499)		(1,393,612)	(1,393,612)		(695,887)	(695,887)
GD-ID	(108,995,781)		(108,995,781)		(108,995,781)	(108,995,781)					(108,995,781)		(108,995,781)
GD-WA	(204,722,082)		(204,722,082)		(204,722,082)	(204,722,082)		(204,722,082)		(204,722,082)			
GD-OR	(151,194,786)			(151,194,786)									
Total Gas Distribution	(467,002,148)		(315,807,362)	(151,194,786)	(313,717,863)	(2,089,499)	(315,807,362)	(204,722,082)	(1,393,612)	(206,115,694)	(108,995,781)	(695,887)	(109,691,668)
General Plant													
ED-AN	(36,933,907)	(36,933,907)											
ED-ID	(13,884,986)	(13,884,986)											
ED-WA	(27,437,673)	(27,437,673)											
7,4 CD-AA	(105,728,398)	(75,566,201)	(20,828,494)	(9,333,703)		(20,828,494)	(20,828,494)		(14,525,167)	(14,525,167)		(6,303,327)	(6,303,327)
9,4 CD-AN	(9,056,230)	(7,093,021)	(1,963,209)			(1,963,209)	(1,963,209)		(1,369,083)	(1,369,083)		(594,126)	(594,126)
9 CD-ID	(5,208,650)	(4,079,519)	(1,129,131)		(1,129,131)	(1,129,131)					(1,129,131)		(1,129,131)
9 CD-WA	(9,342,974)	(7,317,604)	(2,025,370)		(2,025,370)	(2,025,370)		(2,025,370)		(2,025,370)			
8,4 GD-AA	(2,841,009)		(1,955,296)	(885,713)		(1,955,296)	(1,955,296)		(1,363,565)	(1,363,565)		(591,731)	(591,731)
4 GD-AN	(4,070,436)		(4,070,436)			(4,070,436)	(4,070,436)		(2,838,600)	(2,838,600)		(1,231,836)	(1,231,836)
GD-ID	(2,484,642)				(2,484,642)	(2,484,642)					(2,484,642)		(2,484,642)
GD-WA	(13,847,135)		(13,847,135)		(13,847,135)	(13,847,135)		(13,847,135)		(13,847,135)			
GD-OR	(5,991,991)			(5,991,991)									
Total General Plant	(236,828,031)	(172,312,911)	(48,303,713)	(16,211,407)	(19,486,278)	(28,817,435)	(48,303,713)	(15,872,505)	(20,096,415)	(35,968,920)	(3,613,773)	(8,721,020)	(12,334,793)
Total Accumulated Depreciation	(2,579,790,549)	(2,026,367,774)	(384,220,367)	(169,202,408)	(333,204,141)	(51,016,226)	(384,220,367)	(220,594,587)	(35,172,389)	(255,766,976)	(112,609,554)	(15,843,837)	(128,453,391)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Ratio	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6 Actual Therms Purchased	66.696%	33.304%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,723,221)	(16,723,221)											
Misc Intangible Plt (303000)	ED-AN	(3,125,837)	(3,125,837)											
Total Production/Transmission		(19,849,058)	(19,849,058)											
Distribution														
Franchises (302000)	ED-WA	(522,446)	(522,446)											
Misc Intangible Plt (303000)	ED-WA	(72,982)	(72,982)											
Total Distribution		(595,428)	(595,428)											
General Plant - 303000														
7,4	CD-AA	(5,519,761)	(3,945,084)	(1,087,393)	(487,284)		(1,087,393)	(1,087,393)		(758,315)	(758,315)		(329,078)	(329,078)
9,4	CD-AN	(156,764)	(122,781)	(33,983)			(33,983)	(33,983)		(23,699)	(23,699)		(10,284)	(10,284)
	GD-ID	(177,309)		(177,309)			(177,309)	(177,309)				(177,309)		(177,309)
	GD-WA	(344,607)		(344,607)			(344,607)	(344,607)	(344,607)		(344,607)			
	GD-OR	(136,709)			(136,709)									
Total General Plant - 303000		(6,335,150)	(4,067,865)	(1,643,292)	(623,993)	(521,916)	(1,121,376)	(1,643,292)	(344,607)	(782,014)	(1,126,621)	(177,309)	(339,362)	(516,671)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(173,578,436)	(124,059,980)	(34,194,952)	(15,323,504)		(34,194,952)	(34,194,952)		(23,846,533)	(23,846,533)		(10,348,419)	(10,348,419)
9,4	CD-AN	(332,894)	(260,729)	(72,165)			(72,165)	(72,165)		(50,326)	(50,326)		(21,839)	(21,839)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(5,962,753)	(4,670,147)	(1,292,606)		(1,292,606)	(1,292,606)	(1,292,606)				0	0	0
	ED-AN	(16,953,024)	(16,953,024)											
	ED-ID	0	0											
	ED-WA	(3,509,481)	(3,509,481)											
8,4	GD-AA	(300,789)		(207,015)	(93,774)		(284,753)	(284,753)		(198,578)	(198,578)		(86,175)	(86,175)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(95,153)			(95,153)									
Total Miscellaneous IT Intangible Plant - 3031		(200,732,530)	(149,453,361)	(35,766,738)	(15,512,431)	(1,292,606)	(34,551,870)	(35,844,476)	(1,292,606)	(24,095,437)	(25,388,043)	0	(10,456,433)	(10,456,433)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	0	0	0			0	0	0	0	0	0	0	0
4	ED-AN	(1,651,417)	(1,651,417)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,651,417)	(1,651,417)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(229,163,583)	(175,617,129)	(37,410,030)	(16,136,424)	(1,814,522)	(35,673,246)	(37,487,768)	(1,637,213)	(24,877,451)	(26,514,664)	(177,309)	(10,795,795)	(10,973,104)

Allocation Ratios:

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

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended August 31, 2024
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	1,151,170	122,220	362,279	666,671	1,151,170	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,236,381	0	0	8,745,586	8,745,586	0	0	2,410,567	2,410,567	0	1,080,228	1,080,228	
9		CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0	
		TOTAL ACCOUNT	19,631,375	811,230	704,722	10,203,583	11,719,535	3,261,722	94,782	2,629,591	5,986,095	845,517	1,080,228	1,925,745	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	21,002,739	8,516,367	3,322,900	9,163,472	21,002,739	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	25,050,600	
99		GD-OR / AS	4,493,425	0	0	0	0	0	0	0	0	4,493,425	0	4,493,425	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	132,252,654	0	0	94,523,617	94,523,617	0	0	26,053,773	26,053,773	0	11,675,264	11,675,264	
9		CD-WA / ID / AN	32,243,398	9,658,115	6,423,756	9,171,803	25,253,674	2,673,178	1,777,970	2,538,576	6,989,724	0	0	0	
		TOTAL ACCOUNT	215,042,816	18,174,482	9,746,656	112,858,892	140,780,030	27,723,778	1,777,970	28,592,349	58,094,097	4,493,425	11,675,264	16,168,689	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,989,337	1,653,219	7,798	2,328,320	3,989,337	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	217,987	0	0	0	0	217,987	0	0	0	217,987	0	217,987	
99		GD-OR / AS	7,568	0	0	0	0	0	0	0	0	7,568	0	7,568	
8		GD-AA	126,526	0	0	0	0	0	0	87,080	87,080	0	39,446	39,446	
7		CD-AA	65,954,807	0	0	47,139,220	47,139,220	0	0	12,993,097	12,993,097	0	5,822,490	5,822,490	
9		CD-WA / ID / AN	1,272,862	835,027	7,739	154,165	996,931	231,119	2,142	42,670	275,931	0	0	0	
		TOTAL ACCOUNT	71,569,087	2,488,246	15,537	49,621,705	52,125,488	449,106	2,142	13,122,847	13,574,095	7,568	5,861,936	5,869,504	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	62,629,009	25,607,439	12,396,738	24,624,832	62,629,009	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,373,881	0	0	0	0	10,177,384	3,361,697	2,834,800	16,373,881	0	0	0	
99		GD-OR / AS	4,812,594	0	0	0	0	0	0	0	0	4,812,594	0	4,812,594	
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299	
7		CD-AA	7,591,254	0	0	5,425,621	5,425,621	0	0	1,495,477	1,495,477	0	670,156	670,156	
9		CD-WA / ID / AN	7,112,578	1,542,660	765,074	3,262,979	5,570,713	426,978	211,758	903,129	1,541,865	0	0	0	
		TOTAL ACCOUNT	98,616,503	27,150,099	13,161,812	33,313,432	73,625,343	10,604,362	3,573,455	5,300,294	19,478,111	4,812,594	700,455	5,513,049	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	17,138	0	0	0	0	0	0	0	0	17,138	0	17,138	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106	
9		CD-WA / ID / AN	6,069,931	627,219	186,858	3,940,014	4,754,091	173,602	51,719	1,090,519	1,315,840	0	0	0	
		TOTAL ACCOUNT	6,794,728	686,085	186,858	4,362,881	5,235,824	395,955	51,719	1,092,986	1,540,660	17,138	1,106	18,244	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	9,293,173	1,830,359	598,537	6,864,277	9,293,173	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,897,140	0	0	0	0	2,941,378	582,707	373,055	3,897,140	0	0	0	
99		GD-OR / AS	1,376,247	0	0	0	0	0	0	0	0	1,376,247	0	1,376,247	
8		GD-AA	5,858,323	0	0	0	0	0	0	4,031,932	4,031,932	0	1,826,391	1,826,391	
7		CD-AA	15,933,594	0	0	11,388,058	11,388,058	0	0	3,138,918	3,138,918	0	1,406,618	1,406,618	
9		CD-WA / ID / AN	2,017,445	26,867	755,790	797,446	1,580,103	7,436	209,188	720,718	437,342	0	0	0	
		TOTAL ACCOUNT	38,375,922	1,857,226	1,354,327	19,049,781	22,261,334	2,948,814	791,895	7,764,623	11,505,332	1,376,247	3,233,009	4,609,256	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,270,475	398,659	7,304	2,864,512	3,270,475	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491	
7		CD-AA	1,281,189	0	0	915,692	915,692	0	0	252,394	252,394	0	113,103	113,103	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,008,020	398,659	7,304	3,780,204	4,186,167	110,331	0	507,342	617,673	18,586	185,594	204,180	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	25,005,796	12,427,579	7,583,364	4,994,853	25,005,796	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,564,939	0	0	0	0	2,893,365	850,985	820,589	4,564,939	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654	
9		CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0	
		TOTAL ACCOUNT	31,509,889	12,681,408	7,904,763	5,867,877	26,454,048	2,963,620	939,942	1,061,791	4,965,353	43,834	46,654	90,488	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	41,953,271	12,399,087	6,591,565	22,962,619	41,953,271	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	996,128	0	0	0	0	702,280	287,726	6,122	996,128	0	0	0	
99		GD-OR / AS	729,749	0	0	0	0	0	0	0	0	729,749	0	729,749	
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851	
7		CD-AA	116,578,674	0	0	83,321,110	83,321,110	0	0	22,965,999	22,965,999	0	10,291,565	10,291,565	
9		CD-WA / ID / AN	17,934,002	10,578,769	947,852	2,519,648	14,046,269	2,927,997	262,347	697,389	3,887,733	0	0	0	
		TOTAL ACCOUNT	178,435,122	22,977,856	7,539,417	108,803,377	139,320,650	3,630,277	550,073	23,836,957	28,017,307	729,749	10,367,416	11,097,165	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	262,900	0	6,846	256,054	262,900	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	612	612	0	277	277	
7		CD-AA	837,584	0	0	598,638	598,638	0	0	165,004	165,004	0	73,942	73,942	
9		CD-WA / ID / AN	17,518	0	6,889	6,831	13,720	0	1,907	1,891	3,798	0	0	0	
		TOTAL ACCOUNT	1,127,983	0	13,735	861,523	875,258	0	1,907	167,507	169,414	9,092	74,219	83,311	
		TOTAL GENERAL PLANT	666,228,232	87,225,291	40,635,131	348,840,042	476,700,464	52,087,965	7,783,885	84,076,287	143,948,137	12,353,750	33,225,881	45,579,631	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS COMMON INTANGIBLE PLANT For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,100,179	5,282,955	0	23,817,224	29,100,179	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	386,766	0	0	0	0	0	0	266,188	266,188	0	120,578	
7		CD-AA	113,528,295	0	0	81,140,943	81,140,943	0	0	22,365,074	22,365,074	0	10,022,278	
9		CD-WA / ID / AN	1,240,519	645,454	0	326,145	971,599	178,649	0	90,271	268,920	0	0	
		TOTAL ACCOUNT	144,610,370	5,928,409	0	105,284,312	111,212,721	178,649	0	22,721,533	22,900,182	354,611	10,142,856	10,497,467
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,218,546	0	0	6,218,546	6,218,546	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,072,777	0	0	0	0	0	0	738,328	738,328	0	334,449	
7		CD-AA	36,976,826	0	0	26,428,077	26,428,077	0	0	7,284,435	7,284,435	0	3,264,314	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	44,268,149	0	0	32,646,623	32,646,623	0	0	8,022,763	8,022,763	0	3,598,763	3,598,763
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,741,984	0	0	7,741,984	7,741,984	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,741,984	0	0	7,741,984	7,741,984	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,776,872	1,776,872	0	0	1,776,872	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	72,839	0	0	52,060	52,060	0	0	14,349	14,349	0	6,430	6,430
9		CD-WA / ID / AN	6,019,576	4,714,652	0	0	4,714,652	1,304,924	0	0	1,304,924	0	0	0
		TOTAL ACCOUNT	7,869,287	6,491,524	0	52,060	6,543,584	1,304,924	0	14,349	1,319,273	0	6,430	6,430
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	550,361	42,447	0	507,914	550,361	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	23,333,300	0	0	16,676,776	16,676,776	0	0	4,596,660	4,596,660	0	2,059,864	2,059,864
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	23,883,661	42,447	0	17,184,690	17,227,137	0	0	4,596,660	4,596,660	0	2,059,864	2,059,864
		TOTAL	376,514,238	12,782,096	0	270,362,094	283,144,190	2,506,167	771,517	61,711,814	64,989,498	780,562	27,599,988	28,380,550

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 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	(63,867,305)	(45,647,240)	(12,581,859)	(5,638,206)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
	Total	<u>(64,696,634)</u>	<u>(46,296,787)</u>	<u>(12,761,641)</u>	<u>(5,638,206)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended August 31, 2024
Average of Monthly Averages Basis

Report ID: C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,888,638	6,888,638	0	0	0	0	6,888,638
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	326	326	0	0	0	0	326
7/4	154550 Supply Chain Average Cost Variance	0	0	(235)	(235)	0	0	0	0	(235)
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,265,676	46,824,016	0	156,089,692	91,643,250	38,940,497	17,622,426	7,883,519	0
TOTAL		109,265,676	46,824,016	6,888,745	162,978,437	91,643,250	38,940,497	17,622,426	7,883,519	6,888,745

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