

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	56,027,005	41,019,108	15,007,897
Adjustments			
Adjusted Gas Net Operating Income (Loss)	56,027,005	41,019,108	15,007,897
G-APL Gas Net Adjusted Rate Base	799,239,332	575,302,049	223,937,283
RATE OF RETURN	7.010%	7.130%	6.702%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	8-01-2024 thru 08-31-2024	273,497 100.000%	177,727 64.983%	95,770 35.017%
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
 Ending Balance Basis

Report ID:
G-ALL-12E

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
 For Twelve Months Ended August 31, 2024
 Ending Balance Basis

Report ID:
G-ALL-12E

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
Ending Balance Basis

Report ID:
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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) Percent	8-01-2024 thru 08-31-2024	884,504,310	629,775,562	254,728,748	
			100.000%	71.201%	28.799%	
13	G-PLT Net Gas General Plant Percent	8-01-2024 thru 08-31-2024	97,825,600	76,503,359	21,322,241	
			100.000%	78.204%	21.796%	
14	Net Allocated Schedule M's Percent	09-01-2023 thru 08-31-2024	-36,682,321	-26,368,557	-10,313,764	
			100.000%	71.884%	28.116%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	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-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

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

Report ID:
G-OPS-12E

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	82,229	82,229	0	53,435	53,435	0	28,794	28,794
2	902000	Meter Reading Expenses	343,552	81,700	425,252	239,543	53,091	292,634	104,009	28,609	132,618
2	903XXX	Customer Records & Collection Expenses	664,052	5,233,238	5,897,290	380,327	3,400,715	3,781,042	283,725	1,832,523	2,116,248
2	904000	Uncollectible Accounts	975,386	56,092	1,031,478	608,160	36,450	644,610	367,226	19,642	386,868
2	905000	Misc Customer Accounts	0	119,130	119,130	0	77,414	77,414	0	41,716	41,716
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,982,990	5,572,389	7,555,379	1,228,030	3,621,105	4,849,135	754,960	1,951,284	2,706,244
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	20,942,983	66,368	21,009,351	16,848,856	43,128	16,891,984	4,094,127	23,240	4,117,367
2	909000	Advertising	65,390	478,439	543,829	47,979	310,904	358,883	17,411	167,535	184,946
2	910000	Misc Customer Service & Info Exp	0	59,533	59,533	0	38,686	38,686	0	20,847	20,847
TOTAL CUSTOMER SERVICE & INFO EXP			21,008,373	604,340	21,612,713	16,896,835	392,718	17,289,553	4,111,538	211,622	4,323,160
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
Ending Balance Basis

Report ID:
G-OPS-12E

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	160,336	184,771	11,579	64,852	76,431
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	11,450,090	13,741,219	(2,107,688)	4,964,142	2,856,454
TOTAL ADMIN & GENERAL EXPENSES	5,560,779	43,257,331	48,818,110	6,453,464	30,169,662	36,623,126	(892,685)	13,087,669	12,194,984
TOTAL EXPENSES BEFORE FIT	330,872,234	67,920,816	398,793,050	236,447,023	46,970,030	283,417,053	94,425,211	20,950,786	115,375,997
NET OPERATING INCOME (LOSS) BEFORE FIT			53,340,868			38,031,882			15,308,986
G-FIT FEDERAL INCOME TAX			28,543,621			22,510,026			6,033,595
G-FIT DEFERRED FEDERAL INCOME TAX			(31,229,758)			(25,497,252)			(5,732,506)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			56,027,005			41,019,108			15,007,897

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	64.983%	35.017%
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-495-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended August 31, 2024	
Ending Balance 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-908-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	147,180	66,368	213,548	90,927	43,128	134,055	56,253	23,240	79,493
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	43,128	16,891,984	4,094,127	23,240	4,117,367

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	64.983%	35.017%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended August 31, 2024 Ending Balance 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	799,239,332	575,302,049	223,937,283
	Interest Deduction for FIT Calculation	23,085,236	16,608,970	6,476,266
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended August 31, 2024 Ending Balance 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	331,370,555	228,453,963	102,916,592
G-OPS	Book Deprec/Amort and Reg Amortizations	40,217,191	30,596,313	9,620,878
G-OTX	Taxes Other than FIT	27,205,304	24,366,777	2,838,527
	Net Operating Income Before FIT	53,340,868	38,031,882	15,308,986
G-INT	Less: Interest Expense	23,085,236	16,608,970	6,476,266
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	105,671,094	85,767,688	19,903,406
	Taxable Net Operating Income	135,922,007	107,190,600	28,731,407
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	28,543,621	22,510,026	6,033,595
G-DTE	Deferred FIT	(23,835,180)	(19,191,524)	(4,643,656)
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	(2,686,137)	(2,987,226)	301,089
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
Ending Balance Basis

Report ID:
G-SCM-12E

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	1,125,719	1,125,719	0	455,325	455,325
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	(192,220)	(192,220)	0	(77,748)	(77,748)
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	15,597	15,597	0	6,309	6,309
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	(401,465)	(401,465)	0	(285,847)	(285,847)	0	(115,618)	(115,618)
12	997027	Customer Uncollectibles	(207,505)	(773,930)	(981,435)	(443,788)	(551,046)	(994,834)	236,283	(222,884)	13,399
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	1,462,063	1,462,063	0	591,368	591,368
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	(83,059)	(83,059)	0	(33,595)	(33,595)
12	997049	Tax Depreciation	0	(40,985,673)	(40,985,673)	0	(29,182,209)	(29,182,209)	0	(11,803,464)	(11,803,464)
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	3,541,401	3,541,401	0	1,432,407	1,432,407
12	997081	Deferred Compensation	0	(17,062)	(17,062)	0	(12,148)	(12,148)	0	(4,914)	(4,914)
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	62,050	62,050	0	44,180	44,180	0	17,870	17,870
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	(1,454,289)	(1,454,289)	0	(588,223)	(588,223)
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	57,770	57,770	158,334	23,366	181,700
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,961)	(21,961)	0	(8,882)	(8,882)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,656	27,656	0	11,186	11,186
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	544,137	544,137	0	220,089	220,089
12	997120	Transportation Tax Disallowance	0	39,436	39,436	0	28,079	28,079	0	11,357	11,357
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	(53,660)	(53,660)	0	(21,704)	(21,704)
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	(9,964,392)	(9,964,392)	0	(4,030,344)	(4,030,344)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,343,261)	(4,343,261)	0	(1,756,739)	(1,756,739)
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	94,001	94,001	0	38,021	38,021
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	1,635,598	1,635,598	0	661,558	661,558
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	(36,682,321)	105,671,094	112,136,245	(26,368,557)	85,767,688	30,217,170	(10,313,764)	19,903,406

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	64.983%	35.017%
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)	100.000%	71.201%	28.799%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended August 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,070,444	762,167	308,277
99	410100	Deferred Federal Income Tax Exp	(2,289,283)	(1,364,823)	(924,460)
		SUBTOTAL	(1,218,839)	(602,656)	(616,183)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,590,403)	(2,556,403)	(1,034,000)
99	411100	Deferred Federal Income Tax Exp	(22,098,698)	(18,183,397)	(3,915,301)
		SUBTOTAL	(25,689,101)	(20,739,800)	(4,949,301)
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	(23,835,180)	(19,191,524)	(4,643,656)
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)	100.000%	71.201%	28.799%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	286,384	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
Ending Balance Basis

Report ID:
G-PLT-12E

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)	292,239	57,844,744	58,136,983	292,239	40,339,189	40,631,428	0	17,505,555	17,505,555
TOTAL INTANGIBLE PLANT			2,086,350	59,112,643	61,198,993	1,314,833	41,223,384	42,538,217	771,517	17,889,259	18,660,776
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,583,929	3,583,929	0	2,438,505	2,438,505	0	1,145,424	1,145,424
1	352XXX	Wells	0	24,205,091	24,205,091	0	16,469,144	16,469,144	0	7,735,947	7,735,947
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	16,099,719	16,099,719	0	10,954,249	10,954,249	0	5,145,470	5,145,470
1	355000	Measuring & Regulating Equipment	0	2,708,320	2,708,320	0	1,842,741	1,842,741	0	865,579	865,579
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,722,193	3,722,193	0	2,532,580	2,532,580	0	1,189,613	1,189,613
TOTAL UNDERGROUND STORAGE PLANT			0	54,432,449	54,432,449	0	37,053,316	37,053,316	0	17,379,133	17,379,133
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	729,230	0	729,230	539,274	0	539,274	189,956	0	189,956
6	375000	Structures & Improvements	1,739,627	0	1,739,627	1,060,036	0	1,060,036	679,591	0	679,591
6	376000	Mains	525,363,066	2,518,937	527,882,003	363,641,508	1,680,030	365,321,538	161,721,558	838,907	162,560,465
6	378000	Measuring & Reg Station Equip-General	7,802,894	0	7,802,894	4,915,991	0	4,915,991	2,886,903	0	2,886,903
6	379000	Measuring & Reg Station Equip-City Gate	7,144,457	0	7,144,457	2,092,525	0	2,092,525	5,051,932	0	5,051,932
6	380000	Services	367,208,099	0	367,208,099	249,179,421	0	249,179,421	118,028,678	0	118,028,678
6	381XXX	Meters	136,170,851	0	136,170,851	99,413,923	0	99,413,923	36,756,928	0	36,756,928
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	4,327,745	0	4,327,745	3,232,484	0	3,232,484	1,095,261	0	1,095,261
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,050,574,564	2,518,937	1,053,093,501	724,139,087	1,680,030	725,819,117	326,435,477	838,907	327,274,384
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,703,545	6,060,048	3,261,721	1,885,371	5,147,092	94,782	818,174	912,956
4	390XXX	Structures & Improvements	29,516,562	28,832,154	58,348,716	27,723,305	20,106,679	47,829,984	1,793,257	8,725,475	10,518,732
4	391XXX	Office Furniture & Equipment	237,560	12,428,532	12,666,092	235,418	8,667,285	8,902,703	2,142	3,761,247	3,763,389
4	392XXX	Transportation Equipment	14,644,541	5,234,120	19,878,661	11,110,169	3,650,118	14,760,287	3,534,372	1,584,002	5,118,374
4	393000	Stores Equipment	458,318	1,108,093	1,566,411	405,221	772,751	1,177,972	53,097	335,342	388,439
4	394000	Tools, Shop & Garage Equipment	3,939,141	7,782,645	11,721,786	3,140,956	5,427,383	8,568,339	798,185	2,355,262	3,153,447
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	4,563,693	1,061,792	5,625,485	3,559,670	740,462	4,300,132	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,124,018	25,864,178	29,988,196	3,816,985	18,036,902	21,853,887	307,033	7,827,276	8,134,309
4	398000	Miscellaneous Equipment	5,231	169,092	174,323	0	117,920	117,920	5,231	51,172	56,403
TOTAL GENERAL PLANT			60,955,898	85,686,286	146,642,184	53,363,776	59,755,045	113,118,821	7,592,122	25,931,241	33,523,363

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended August 31, 2024		
Ending Balance Basis		

Report ID: G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,113,616,812	201,750,315	1,315,367,127	778,817,696	139,711,775	918,529,471	334,799,116	62,038,540	396,837,656
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,505,042)	(20,505,042)	0	(13,951,631)	(13,951,631)	0	(6,553,411)	(6,553,411)
G-ADEP		Distribution Plant	(324,430,763)	(2,116,200)	(326,546,963)	(212,349,386)	(1,411,421)	(213,760,807)	(112,081,377)	(704,779)	(112,786,156)
G-ADEP		General Plant	(19,804,630)	(29,011,954)	(48,816,584)	(16,383,396)	(20,232,066)	(36,615,462)	(3,421,234)	(8,779,888)	(12,201,122)
		TOTAL ACCUMULATED DEPRECIATION	(344,235,393)	(51,633,196)	(395,868,589)	(228,732,782)	(35,595,118)	(264,327,900)	(115,502,611)	(16,038,078)	(131,540,689)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(541,745)	(1,163,290)	(1,705,035)	(357,038)	(811,244)	(1,168,282)	(184,707)	(352,046)	(536,753)
G-AAMT		Misc IT Intangible Plant - 3031XX	(141,573)	(33,147,617)	(33,289,190)	(141,573)	(23,116,153)	(23,257,726)	0	(10,031,464)	(10,031,464)
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	(683,318)	(34,310,907)	(34,994,225)	(498,611)	(23,927,397)	(24,426,008)	(184,707)	(10,383,510)	(10,568,217)
		TOTAL ACCUMULATED DEPR/AMORT	(344,918,711)	(85,944,103)	(430,862,814)	(229,231,393)	(59,522,515)	(288,753,908)	(115,687,318)	(26,421,588)	(142,108,906)
		NET GAS UTILITY PLANT before DFIT	768,698,101	115,806,212	884,504,313	549,586,303	80,189,260	629,775,563	219,111,798	35,616,952	254,728,750
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,678,247)	(101,678,247)	0	(72,395,929)	(72,395,929)	0	(29,282,318)	(29,282,318)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,125,623)	(12,125,623)	0	(8,458,678)	(8,458,678)	0	(3,666,945)	(3,666,945)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(255,543)	(255,543)	0	(181,949)	(181,949)	0	(73,594)	(73,594)
		TOTAL ACCUMULATED DFIT	0	(114,059,413)	(114,059,413)	0	(81,036,556)	(81,036,556)	0	(33,022,857)	(33,022,857)
		NET GAS UTILITY PLANT	768,698,101	1,746,799	770,444,900	549,586,303	(847,296)	548,739,007	219,111,798	2,594,095	221,705,893

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)	100.000%	71.201%	28.799%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	768,698,101	1,746,799	770,444,900	549,586,303	(847,296)	548,739,007	219,111,798	2,594,095	221,705,893
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,340,795	2,011,219	3,352,014	817,757	1,402,564	2,220,321	523,038	608,655	1,131,693
4	182318	Accumulated Amortization - AFUDC	(230,253)	(949,001)	(1,179,254)	(134,848)	(661,858)	(796,706)	(95,405)	(287,143)	(382,548)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100	Gas Inventory--Jackson Prairie	0	9,788,676	9,788,676	0	6,660,215	6,660,215	0	3,128,461	3,128,461
1	164115	Gas Inventory--Clay Basin	0	7	7	0	5	5	0	2	2
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,862,502	0	2,862,502	2,862,502	0	2,862,502	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,793,635	0	6,793,635	6,793,635	0	6,793,635	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,027,789)	0	(2,027,789)	(2,027,789)	0	(2,027,789)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(14,861,823)	0	(14,861,823)	(4,551,373)	0	(4,551,373)	(10,310,450)	0	(10,310,450)
99	190393	ADFIT-Customer Tax Credit	3,120,983	0	3,120,983	955,788	0	955,788	2,165,195	0	2,165,195
99	235199	Customer Deposits	(2,045)	0	(2,045)	(2,045)	0	(2,045)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	1,549,650	0	1,549,650	1,549,650	0	1,549,650	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(325,426)	0	(325,426)	(325,426)	0	(325,426)	0	0	0
C-WKC		Working Capital	13,992,238	0	13,992,238	9,324,849	0	9,324,849	4,667,389	0	4,667,389
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,212,467	16,581,965	28,794,432	15,262,700	11,300,342	26,563,042	(3,050,233)	5,281,623	2,231,390
		NET RATE BASE	780,910,568	18,328,764	799,239,332	564,849,003	10,453,046	575,302,049	216,061,565	7,875,718	223,937,283

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-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(79,641,700)	(79,641,700)											
Steam (ED-ID)	(103,088,097)	(103,088,097)											
Steam (ED-WA)	(205,004,918)	(205,004,918)											
Hydro (ED-AN)	(213,746,194)	(213,746,194)											
Other (ED-AN)	(186,653,946)	(186,653,946)											
Total Electric Production	(788,134,855)	(788,134,855)											
Electric Transmission													
ED-AN	(269,087,421)	(269,087,421)											
ED-ID	(11,017,133)	(11,017,133)											
ED-WA	(17,585,225)	(17,585,225)											
Total Electric Transmission	(297,689,779)	(297,689,779)											
Electric Distribution													
ED-AN	(630,704)	(630,704)											
ED-ID	(306,518,127)	(306,518,127)											
ED-WA	(513,436,415)	(513,436,415)											
Total Electric Distribution	(820,585,246)	(820,585,246)											
Gas Underground Storage													
1 GD-AN	(20,505,042)		(20,505,042)			(20,505,042)	(20,505,042)		(13,951,631)	(13,951,631)		(6,553,411)	(6,553,411)
GD-OR	(1,864,309)			(1,864,309)									
Total Gas Underground Storage	(22,369,351)		(20,505,042)	(1,864,309)		(20,505,042)	(20,505,042)		(13,951,631)	(13,951,631)		(6,553,411)	(6,553,411)
Gas Distribution													
6 GD-AN	(2,116,200)		(2,116,200)			(2,116,200)	(2,116,200)		(1,411,421)	(1,411,421)		(704,779)	(704,779)
GD-ID	(112,081,377)		(112,081,377)		(112,081,377)	(112,081,377)	(112,081,377)				(112,081,377)		(112,081,377)
GD-WA	(212,349,386)		(212,349,386)		(212,349,386)	(212,349,386)	(212,349,386)						
GD-OR	(155,884,539)			(155,884,539)									
Total Gas Distribution	(482,431,502)		(326,546,963)	(155,884,539)	(324,430,763)	(2,116,200)	(326,546,963)	(212,349,386)	(1,411,421)	(213,760,807)	(112,081,377)	(704,779)	(112,786,156)
General Plant													
ED-AN	(37,282,525)	(37,282,525)											
ED-ID	(14,347,089)	(14,347,089)											
ED-WA	(28,227,932)	(28,227,932)											
7,4 CD-AA	(105,836,723)	(75,643,623)	(20,849,834)	(9,343,266)		(20,849,834)	(20,849,834)		(14,540,049)	(14,540,049)		(6,309,785)	(6,309,785)
9,4 CD-AN	(9,090,295)	(7,119,701)	(1,970,594)			(1,970,594)	(1,970,594)		(1,374,233)	(1,374,233)		(596,361)	(596,361)
9 CD-ID	(4,232,742)	(3,315,168)	(917,574)		(917,574)	(917,574)	(917,574)				(917,574)		(917,574)
9 CD-WA	(9,423,495)	(7,380,670)	(2,042,825)		(2,042,825)	(2,042,825)	(2,042,825)						
8,4 GD-AA	(2,954,924)		(2,033,697)	(921,227)		(2,033,697)	(2,033,697)		(1,418,239)	(1,418,239)		(615,458)	(615,458)
4 GD-AN	(4,157,829)		(4,157,829)			(4,157,829)	(4,157,829)		(2,899,545)	(2,899,545)		(1,258,284)	(1,258,284)
GD-ID	(2,503,660)		(2,503,660)		(2,503,660)	(2,503,660)	(2,503,660)				(2,503,660)		(2,503,660)
GD-WA	(14,340,571)		(14,340,571)		(14,340,571)	(14,340,571)	(14,340,571)						
GD-OR	(6,169,632)			(6,169,632)									
Total General Plant	(238,567,417)	(173,316,708)	(48,816,584)	(16,434,125)	(19,804,630)	(29,011,954)	(48,816,584)	(16,383,396)	(20,232,066)	(36,615,462)	(3,421,234)	(8,779,888)	(12,201,122)
Total Accumulated Depreciation	(2,649,778,150)	(2,079,726,588)	(395,868,589)	(174,182,973)	(344,235,393)	(51,633,196)	(395,868,589)	(228,732,782)	(35,595,118)	(264,327,900)	(115,502,611)	(16,038,078)	(131,540,689)

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	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(17,182,421)	(17,182,421)											
Misc Intangible Plt (303000)	ED-AN	(3,257,441)	(3,257,441)											
Total Production/Transmission		(20,439,862)	(20,439,862)											
Distribution														
Franchises (302000)	ED-WA	(579,885)	(579,885)											
Misc Intangible Plt (303000)	ED-WA	(75,915)	(75,915)											
Total Distribution		(655,800)	(655,800)											
General Plant - 303000														
7,4	CD-AA	(5,727,176)	(4,093,328)	(1,128,253)	(505,595)		(1,128,253)	(1,128,253)		(786,810)	(786,810)		(341,443)	(341,443)
9,4	CD-AN	(161,627)	(126,590)	(35,037)			(35,037)	(35,037)		(24,434)	(24,434)		(10,603)	(10,603)
	GD-ID	(184,707)		(184,707)			(184,707)	(184,707)				(184,707)		(184,707)
	GD-WA	(357,038)		(357,038)			(357,038)	(357,038)		(357,038)	(357,038)			
	GD-OR	(140,012)			(140,012)									
Total General Plant - 303000		(6,570,560)	(4,219,918)	(1,705,035)	(645,607)	(541,745)	(1,163,290)	(1,705,035)	(357,038)	(811,244)	(1,168,282)	(184,707)	(352,046)	(536,753)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(165,968,678)	(118,621,134)	(32,695,829)	(14,651,715)		(32,695,829)	(32,695,829)		(22,801,090)	(22,801,090)		(9,894,739)	(9,894,739)
9,4	CD-AN	(206,845)	(162,005)	(44,840)			(44,840)	(44,840)		(31,270)	(31,270)		(13,570)	(13,570)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(653,073)	(511,500)	(141,573)		(141,573)	(141,573)	(141,573)		(141,573)	(141,573)	0	0	0
	ED-AN	(19,126,367)	(19,126,367)											
	ED-ID	0	0											
	ED-WA	(3,554,223)	(3,554,223)											
8,4	GD-AA	(317,636)		(218,610)	(99,026)		(406,948)	(406,948)		(283,793)	(283,793)		(123,155)	(123,155)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(130,691)			(130,691)									
Total Miscellaneous IT Intangible Plant - 3031		(189,957,513)	(141,975,229)	(33,100,852)	(14,881,432)	(141,573)	(33,147,617)	(33,289,190)	(141,573)	(23,116,153)	(23,257,726)	0	(10,031,464)	(10,031,464)
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
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(1,861,185)	(1,861,185)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,861,185)	(1,861,185)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(219,484,920)	(169,151,994)	(34,805,887)	(15,527,039)	(683,318)	(34,310,907)	(34,994,225)	(498,611)	(23,927,397)	(24,426,008)	(184,707)	(10,383,510)	(10,568,217)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	1,113,368
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,938,615	811,230	704,722	10,403,728	11,919,680	3,261,722	94,782	2,703,546	6,060,050	845,517	1,113,368	1,958,885
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,540,035	8,519,176	3,397,622	9,623,237	21,540,035	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	0
99	GD-OR / AS	6,111,848	0	0	0	0	0	0	0	0	6,111,848	0	6,111,848
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	133,235,486	0	0	95,226,066	95,226,066	0	0	26,247,391	26,247,391	0	11,762,029	11,762,029
9	CD-WA / ID / AN	32,524,798	9,656,410	6,478,986	9,338,676	25,474,072	2,672,706	1,793,257	2,584,763	7,050,726	0	0	0
	TOTAL ACCOUNT	218,462,767	18,175,586	9,876,608	114,187,979	142,240,173	27,723,306	1,793,257	28,832,154	58,348,717	6,111,848	11,762,029	17,873,877
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,475,234	1,832,761	7,798	2,634,675	4,475,234	0	0	0	0	0	0	0
99	GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	0	112,036	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	62,744,075	0	0	44,844,445	44,844,445	0	0	12,360,583	12,360,583	0	5,539,047	5,539,047
9	CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	0
	TOTAL ACCOUNT	68,062,110	2,278,537	15,537	47,539,715	49,833,789	235,418	2,142	12,428,532	12,666,092	0	5,562,229	5,562,229
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	63,196,646	25,398,639	12,807,269	24,990,738	63,196,646	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,847,364	0	0	0	0	10,708,183	3,334,850	2,804,331	16,847,364	0	0	0
99	GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	676,971
9	CD-WA / ID / AN	6,705,979	1,452,364	720,868	3,079,025	5,252,257	401,986	199,522	852,214	1,453,722	0	0	0
	TOTAL ACCOUNT	99,292,137	26,851,003	13,528,137	33,550,561	73,929,701	11,110,169	3,534,372	5,234,119	19,878,660	4,776,506	707,270	5,483,776

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended August 31, 2024
Ending Balance Basis

Report ID:
C-GPL-12E

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	
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	0	0	
99		GD-OR / AS	52,097	0	0	0	0	0	0	0	52,097	0	52,097	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	
9		CD-WA / ID / AN	6,188,722	660,695	191,839	3,994,597	4,847,131	182,868	53,097	1,105,626	1,341,591	0	0	0
		TOTAL ACCOUNT	6,948,478	719,561	191,839	4,417,464	5,328,864	405,221	53,097	1,108,093	1,566,411	52,097	1,106	53,203
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,010,228	2,157,905	687,553	7,164,770	10,010,228	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,057,227	0	0	0	0	3,133,023	589,600	334,604	4,057,227	0	0	
99		GD-OR / AS	1,571,938	0	0	0	0	0	0	0	0	1,571,938	0	
8		GD-AA	5,896,336	0	0	0	0	0	0	4,058,094	4,058,094	0	1,838,242	
7		CD-AA	16,091,244	0	0	11,500,734	11,500,734	0	0	3,169,975	3,169,975	0	1,420,535	
9		CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	719,971	436,489	0	0	
		TOTAL ACCOUNT	39,640,486	2,186,567	1,441,164	19,460,255	23,087,986	3,140,956	798,185	7,782,644	11,721,785	1,571,938	3,258,777	4,830,715
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	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	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,306,207	398,866	2,211	2,905,130	3,306,207	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	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8		GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7		CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,017,316	398,866	2,211	3,801,927	4,203,004	110,331	0	502,134	612,465	18,586	183,261	201,847

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	24,401,337	12,246,524	7,583,364	4,571,449	24,401,337	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0	0	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	31,565,561	12,500,353	7,904,763	5,444,473	25,849,589	3,559,670	1,004,023	1,061,791	5,625,484	43,834	46,654	90,488	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	42,079,609	12,191,323	6,659,745	23,228,541	42,079,609	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,072,218	0	0	0	0	778,370	287,726	6,122	1,072,218	0	0	0	
99		GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232	
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851	
7		CD-AA	126,897,051	0	0	90,695,860	90,695,860	0	0	24,998,719	24,998,719	0	11,202,472	11,202,472	
9		CD-WA / ID / AN	17,297,776	10,978,432	69,756	2,499,776	13,547,964	3,038,616	19,307	691,889	3,749,812	0	0	0	
		TOTAL ACCOUNT	188,309,184	23,169,755	6,729,501	116,424,177	146,323,433	3,816,986	307,033	25,864,177	29,988,196	719,232	11,278,323	11,997,555	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	227,717	0	6,846	220,871	227,717	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	845,633	0	0	604,391	604,391	0	0	166,590	166,590	0	74,652	74,652	
9		CD-WA / ID / AN	32,854	0	18,901	6,831	25,732	0	5,231	1,891	7,122	0	0	0	
		TOTAL ACCOUNT	1,116,185	0	25,747	832,093	857,840	0	5,231	169,093	174,324	9,092	74,929	84,021	
		TOTAL GENERAL PLANT	678,469,626	87,091,458	40,420,229	356,179,159	483,690,846	53,363,779	7,592,122	85,686,283	146,642,184	14,148,650	33,987,946	48,136,596	

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 Ending Balance Basis	Report ID: C-IPL-12E
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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	27,900,133	5,167,411	0	22,732,722	27,900,133	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	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	87,440,699	0	0	62,495,616	62,495,616	0	0	17,225,818	17,225,818	0	7,719,265	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	117,213,859	5,864,929	0	85,432,955	91,297,884	193,060	0	17,534,752	17,727,812	354,611	7,833,552	8,188,163
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,396,713	0	0	7,396,713	7,396,713	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	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	41,526,173	0	0	29,679,586	29,679,586	0	0	8,180,656	8,180,656	0	3,665,931	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	50,062,879	0	0	37,076,299	37,076,299	0	0	8,965,245	8,965,245	0	4,021,335	4,021,335
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
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	7,242,571	0	0	7,242,571	7,242,571	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 COMMON INTANGIBLE PLANT For Twelve Months Ended August 31, 2024 Ending Balance Basis	Report ID: C-IPL-12E
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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
	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	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	457,508	358,329	0	0	358,329	99,179	0	0	0	99,179	0	
		TOTAL ACCOUNT	2,227,933	2,128,754	0	0	2,128,754	99,179	0	0	0	99,179	0	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	1,831,293	1,018,716	0	812,577	1,831,293	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	31,757,042	0	0	22,697,393	22,697,393	0	0	6,256,137	6,256,137	0	2,803,512	2,803,512
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	33,588,335	1,018,716	0	23,509,970	24,528,686	0	0	6,256,137	6,256,137	0	2,803,512	2,803,512
		TOTAL	358,476,364	9,332,115	0	260,714,220	270,046,335	1,314,833	771,517	59,112,643	61,198,993	780,562	26,450,474	27,231,036

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(60,638,787)	(43,339,754)	(11,945,841)	(5,353,192)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
	Total	(61,468,116)	(43,989,301)	(12,125,623)	(5,353,192)

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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,810,225	7,810,225	0	0	0	0	7,810,225
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	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(6)	(6)	0	0	0	0	(6)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	82,919,278	34,050,200	0	116,969,478	73,594,429	29,382,811	9,324,849	4,667,389	0
TOTAL		82,919,278	34,050,200	7,810,326	124,779,804	73,594,429	29,382,811	9,324,849	4,667,389	7,810,326

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%	Idaho Electric	30.263%	100.000%
99	Not Allocated				31.297%		