

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	55,754,263	40,804,528	14,949,735
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>55,754,263</u>	<u>40,804,528</u>	<u>14,949,735</u>
G-APL	Gas Net Adjusted Rate Base	<u>785,029,877</u>	<u>563,053,258</u>	<u>221,976,619</u>
	RATE OF RETURN	<u>7.102%</u>	<u>7.247%</u>	<u>6.735%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 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	08-01-2023 thru 07-31-2024	272,778 100.000%	177,681 65.138%	95,097 34.862%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2023 thru 07-31-2024	14,428,297 100.000%	10,115,352 70.108%	4,312,945 29.892%
	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	08-01-2023 thru 07-31-2024	291,673,567 100.000%	194,551,746 66.702%	97,121,821 33.298%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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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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 July 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	08-01-2023 thru 07-31-2024	31,616,579	22,750,476	8,866,103	
			100.000%	71.957%	28.043%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2023 thru 07-31-2024	858,477,929	608,869,110	249,608,819	
			100.000%	70.924%	29.076%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2023 thru 07-31-2024	95,227,967	74,436,093	20,791,874	
			100.000%	78.166%	21.834%	
14	Net Allocated Schedule M's - AMA Percent	08-01-2023 thru 07-31-2024	-36,908,682	-26,383,179	-10,525,503	
			100.000%	71.482%	28.518%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	249,654,569	0	249,654,569	176,401,384	0	176,401,384	73,253,185	0	73,253,185
99	4812XX	Commercial - Firm & Interruptible	126,873,390	0	126,873,390	92,610,222	0	92,610,222	34,263,168	0	34,263,168
99	4813XX	Industrial-Firm	4,080,077	0	4,080,077	2,542,986	0	2,542,986	1,537,091	0	1,537,091
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	455,479	0	455,479	411,543	0	411,543	43,936	0	43,936
99	499XXX	Unbilled Revenue	787,969	0	787,969	556,769	0	556,769	231,200	0	231,200
		TOTAL SALES TO ULTIMATE CUSTOMERS	381,851,484	0	381,851,484	272,522,904	0	272,522,904	109,328,580	0	109,328,580
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	51,173,988	0	51,173,988	33,927,584	0	33,927,584	17,246,404	0	17,246,404
4	488000	Miscellaneous Service Revenues	10,340	0	10,340	3,600	0	3,600	6,740	0	6,740
99	4893XX	Transportation Revenues	6,509,710	0	6,509,710	5,846,153	0	5,846,153	663,557	0	663,557
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	14,536,211	404,715	14,940,926	10,453,384	282,236	10,735,620	4,082,827	122,479	4,205,306
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	72,231,299	404,715	72,636,014	50,231,721	282,236	50,513,957	21,999,578	122,479	22,122,057
		TOTAL GAS REVENUES	454,082,783	404,715	454,487,498	322,754,625	282,236	323,036,861	131,328,158	122,479	131,450,637
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	237,248,539	0	237,248,539	160,739,474	0	160,739,474	76,509,065	0	76,509,065
99	808XXX	Net Natural Gas Storage Transactions	4,973,486	0	4,973,486	3,384,902	0	3,384,902	1,588,584	0	1,588,584
99	811000	Gas Used for Products Extraction	(514,409)	0	(514,409)	(340,160)	0	(340,160)	(174,249)	0	(174,249)
10	813000	Other Gas Expenses	87,378	1,014,202	1,101,580	87,378	680,854	768,232	0	333,348	333,348
99	813010	Gas Technology Institute (GTI) Expenses	121,018	0	121,018	83,114	0	83,114	37,904	0	37,904
99	813100	CCA Emission Expense	29,868,902	0	29,868,902	29,868,902	0	29,868,902	0	0	0
99	407417	Regulatory Credits-CCA	(29,960,038)	0	(29,960,038)	(29,960,038)	0	(29,960,038)	0	0	0
		TOTAL PRODUCTION EXPENSES	241,824,876	1,014,202	242,839,078	163,863,572	680,854	164,544,426	77,961,304	333,348	78,294,652
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	983,062	983,062	0	668,875	668,875	0	314,187	314,187
1	837000	Other Equipment	0	1,822,740	1,822,740	0	1,240,192	1,240,192	0	582,548	582,548
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,805,802	2,805,802	0	1,909,067	1,909,067	0	896,735	896,735
G-DEPX		Depreciation Expense-Underground Storage	0	781,240	781,240	0	531,556	531,556	0	249,684	249,684
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	286,123	286,123	0	194,678	194,678	0	91,445	91,445
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,067,363	1,067,363	0	726,234	726,234	0	341,129	341,129
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,873,165	3,873,165	0	2,635,301	2,635,301	0	1,237,864	1,237,864

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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	466,965	2,047,736	2,514,701	393,211	1,435,627	1,828,838	73,754	612,109	685,863
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,468,429	3,041,802	8,510,231	3,575,170	2,132,547	5,707,717	1,893,259	909,255	2,802,514
3	875000	Measuring & Reg Sta Exp-General	140,126	0	140,126	107,205	0	107,205	32,921	0	32,921
3	876000	Measuring & Reg Sta Exp-Industrial	3,416	0	3,416	2,582	0	2,582	834	0	834
3	877000	Measuring & Reg Sta Exp-City Gate	72,946	0	72,946	45,379	0	45,379	27,567	0	27,567
3	878000	Meter & House Regulator Expenses	505,718	0	505,718	280,842	0	280,842	224,876	0	224,876
3	879000	Customer Installation Expenses	2,300,235	5,104,466	7,404,701	1,511,091	3,578,639	5,089,730	789,144	1,525,827	2,314,971
3	880000	Other Expenses	1,895,353	2,405,547	4,300,900	1,456,210	1,686,481	3,142,691	439,143	719,066	1,158,209
3	881000	Rents	0	(733)	(733)	0	(514)	(514)	0	(219)	(219)
		MAINTENANCE									
3	885000	Supervision & Engineering	141,813	45	141,858	72,454	32	72,486	69,359	13	69,372
3	887000	Mains	1,102,262	0	1,102,262	876,739	0	876,739	225,523	0	225,523
3	889000	Measuring & Reg Sta Exp-General	271,988	29,842	301,830	189,845	20,922	210,767	82,143	8,920	91,063
3	890000	Measuring & Reg Sta Exp-Industrial	24,894	2,087	26,981	20,322	1,463	21,785	4,572	624	5,196
3	891000	Measuring & Reg Sta Exp-City Gate	97,301	3,162	100,463	71,733	2,217	73,950	25,568	945	26,513
3	892000	Services	1,105,956	0	1,105,956	912,837	0	912,837	193,119	0	193,119
3	893000	Meters & House Regulators	829,667	639,435	1,469,102	598,505	448,295	1,046,800	231,162	191,140	422,302
3	894000	Other Equipment	1,226	181,242	182,468	1,226	127,065	128,291	0	54,177	54,177
		TOTAL DISTRIBUTION OPERATING EXP	14,428,295	13,454,631	27,882,926	10,115,351	9,432,774	19,548,125	4,312,944	4,021,857	8,334,801
G-DEPX		Depreciation Expense-Distribution	24,502,644	54,787	24,557,431	17,465,028	36,544	17,501,572	7,037,616	18,243	7,055,859
G-OTX		Taxes Other Than FIT	24,971,226	0	24,971,226	22,871,193	0	22,871,193	2,100,033	0	2,100,033
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,473,870	54,787	49,528,657	40,336,221	36,544	40,372,765	9,137,649	18,243	9,155,892
		TOTAL DISTRIBUTION EXPENSES	63,902,165	13,509,418	77,411,583	50,451,572	9,469,318	59,920,890	13,450,593	4,040,100	17,490,693

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For Twelve Months Ended July 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	81,722	81,722	0	53,232	53,232	0	28,490	28,490
2	902000	Meter Reading Expenses	340,420	76,840	417,260	237,968	50,052	288,020	102,452	26,788	129,240
2	903XXX	Customer Records & Collection Expenses	653,053	5,208,568	5,861,621	380,708	3,392,757	3,773,465	272,345	1,815,811	2,088,156
2	904000	Uncollectible Accounts	1,029,026	56,092	1,085,118	661,827	36,537	698,364	367,199	19,555	386,754
2	905000	Misc Customer Accounts	0	162,484	162,484	0	105,839	105,839	0	56,645	56,645
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,022,499	5,585,706	7,608,205	1,280,503	3,638,417	4,918,920	741,996	1,947,289	2,689,285
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	20,795,524	71,891	20,867,415	16,703,879	46,828	16,750,707	4,091,645	25,063	4,116,708
2	909000	Advertising	80,178	541,472	621,650	58,974	352,704	411,678	21,204	188,768	209,972
2	910000	Misc Customer Service & Info Exp	0	60,806	60,806	0	39,608	39,608	0	21,198	21,198
		TOTAL CUSTOMER SERVICE & INFO EXP	20,875,702	674,169	21,549,871	16,762,853	439,140	17,201,993	4,112,849	235,029	4,347,878
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	582,321	7,867,911	8,450,232	328,974	5,486,845	5,815,819	253,347	2,381,066	2,634,413
4	921000	Office Supplies & Expenses	248	1,105,026	1,105,274	248	770,612	770,860	0	334,414	334,414
4	922000	Admin. Expenses Transferred - Credit	0	(18,296)	(18,296)	0	(12,759)	(12,759)	0	(5,537)	(5,537)
4	923000	Outside Services Employed	709,514	3,333,955	4,043,469	574,341	2,325,000	2,899,341	135,173	1,008,955	1,144,128
4	924000	Property Insurance Premium	0	717,853	717,853	0	500,609	500,609	0	217,244	217,244
4	925XXX	Injuries and Damages	23,168	2,184,909	2,208,077	18,104	1,523,690	1,541,794	5,064	661,219	666,283
4	926XXX	Employee Pensions and Benefits	1,940,572	5,987,366	7,927,938	1,451,997	4,175,409	5,627,406	488,575	1,811,957	2,300,532
4	928000	Regulatory Commission Expenses	1,366,775	233,113	1,599,888	1,145,109	162,566	1,307,675	221,666	70,547	292,213
4	930000	Miscellaneous General Expenses	39,777	2,057,100	2,096,877	30,859	1,434,560	1,465,419	8,918	622,540	631,458
4	931000	Rents	79	150,942	151,021	79	105,262	105,341	0	45,680	45,680
4	935000	Maintenance of General Plant	644,037	3,285,209	3,929,246	545,812	2,291,006	2,836,818	98,225	994,203	1,092,428
		TOTAL ADMIN & GEN OPERATING EXP	5,306,491	26,905,088	32,211,579	4,095,523	18,762,800	22,858,323	1,210,968	8,142,288	9,353,256

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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-DEPX Depreciation Expense-General Plant	1,615,722	4,662,186	6,277,908	1,466,080	3,251,269	4,717,349	149,642	1,410,917	1,560,559
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	223,203	10,322,483	10,545,686	223,203	7,198,590	7,421,793	0	3,123,893	3,123,893
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	(61,192)	0	(61,192)	(61,192)	0	(61,192)	0	0	0
99 407302 Amortization WA Excess Natural Gas Line 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	38,217	228,676	266,893	26,539	162,186	188,725	11,678	66,490	78,168
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	8,534,968	0	8,534,968	8,534,968	0	8,534,968	0	0	0
99 407319 AFUDC Equity DFIT Deferral	27,463	0	27,463	0	0	0	27,463	0	27,463
99 407332 Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407337 Regulatory Debit - Depreciation Deferral	622,177	0	622,177	400,284	0	400,284	221,893	0	221,893
99 407347 COVID-19 Deferred Costs	(20,040)	0	(20,040)	0	0	0	(20,040)	0	(20,040)
99 407357 AMORT OF INTERVENOR FUND DEFER	36,996	0	36,996	36,996	0	36,996	0	0	0
99 407359 Insurance Balance Acct O&M - Amort	(6,766)	0	(6,766)	(6,766)	0	(6,766)	0	0	0
99 407381 Voluntary RNG Revenue Offset	41,043	0	41,043	35,158	0	35,158	5,885	0	5,885
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	(4,197,591)	0	(4,197,591)	(4,197,591)	0	(4,197,591)	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	(643,399)	0	(643,399)	(643,399)	0	(643,399)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(439,417)	0	(439,417)	(433,326)	0	(433,326)	(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	(284,069)	0	(284,069)	(191,385)	0	(191,385)	(92,684)	0	(92,684)
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	632,524	1,142,596	1,775,120	466,584	796,812	1,263,396	165,940	345,784	511,724
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(415,313)	16,439,773	16,024,460	1,712,698	11,467,319	13,180,017	(2,128,011)	4,972,454	2,844,443
TOTAL ADMIN & GENERAL EXPENSES	4,891,178	43,344,861	48,236,039	5,808,221	30,230,119	36,038,340	(917,043)	13,114,742	12,197,699
TOTAL EXPENSES BEFORE FIT	333,516,420	68,001,521	401,517,941	238,166,721	47,093,149	285,259,870	95,349,699	20,908,372	116,258,071
NET OPERATING INCOME (LOSS) BEFORE FIT			52,969,557			37,776,991			15,192,566
G-FIT FEDERAL INCOME TAX			28,455,485			22,537,464			5,918,021
G-FIT DEFERRED FEDERAL INCOME TAX			(31,240,191)			(25,565,001)			(5,675,190)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			55,754,263			40,804,528			14,949,735

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers - AMA	100.000%	65.138%	34.862%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.108%	29.892%
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 July 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	62,346	400,497	462,843	62,346	279,295	341,641	0	121,202	121,202
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,723,328	0	3,723,328	1,901,672	0	1,901,672
4	495100	Entitlement Penalties	56,804	4,218	61,022	55,644	2,942	58,586	1,160	1,276	2,436
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	9,082,616	0	9,082,616	8,053,858	0	8,053,858	1,028,758	0	1,028,758
4	495329	Amortization Res Decoupling Deferral	113,132	0	113,132	(705,632)	0	(705,632)	818,764	0	818,764
4	495338	Non-Res Decoupling Deferred Rev	1,813,125	0	1,813,125	1,605,628	0	1,605,628	207,497	0	207,497
4	495339	Amortization Non-Res Decoupling	(2,216,812)	0	(2,216,812)	(2,341,788)	0	(2,341,788)	124,976	0	124,976
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			14,536,211	404,715	14,940,926	10,453,384	282,237	10,735,621	4,082,827	122,478	4,205,305

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 July 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	89,159,721	0	89,159,721	59,344,823	0	59,344,823	29,814,898	0	29,814,898
1	804001	Pipeline Demand Costs	28,551,022	0	28,551,022	19,454,177	0	19,454,177	9,096,845	0	9,096,845
1	804002	Transport Variable Charges	345,765	0	345,765	235,475	0	235,475	110,290	0	110,290
6	804010	Gas Costs - Fixed Hedge	34,040	0	34,040	20,870	0	20,870	13,170	0	13,170
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	535,773	0	535,773	386,053	0	386,053	149,720	0	149,720
6	804018	Merchandise Processing Fee	134,127	0	134,127	88,963	0	88,963	45,164	0	45,164
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	31,452,978	0	31,452,978	21,010,392	0	21,010,392	10,442,586	0	10,442,586
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	4,262,906	0	4,262,906	2,824,145	0	2,824,145	1,438,761	0	1,438,761
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	74,632,685	0	74,632,685	52,178,060	0	52,178,060	22,454,625	0	22,454,625
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	8,139,522	0	8,139,522	5,196,516	0	5,196,516	2,943,006	0	2,943,006
TOTAL PURCHASED GAS COSTS			237,248,539	0	237,248,539	160,739,474	0	160,739,474	76,509,065	0	76,509,065

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.702%	33.298%
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 July 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	149,948	71,891	221,839	92,002	46,828	138,830	57,946	25,063	83,009
99	908600	Public Purpose Tariff Rider Expense Offset	20,572,037	0	20,572,037	16,537,570	0	16,537,570	4,034,467	0	4,034,467
99	908610	Limited Income Tax Refund Program	50,799	0	50,799	50,799	0	50,799	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	22,740	0	22,740	23,508	0	23,508	(768)	0	(768)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			20,795,524	71,891	20,867,415	16,703,879	46,828	16,750,707	4,091,645	25,063	4,116,708

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.138%	34.862%
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 July 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.35%	55.35%
2	Cost of Debt		5.228%	5.236%
	Total Cost of Debt		2.894%	2.898%
	Total Weighted Cost		2.894%	2.898%
G-APL	Net Rate Base	785,029,877	563,053,258	221,976,619
	Interest Deduction for FIT Calculation	22,727,643	16,294,761	6,432,882
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 July 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	454,487,498	323,036,861	131,450,637
G-OPS	Operating & Maintenance Expense	334,897,461	230,980,854	103,916,607
G-OPS	Book Deprec/Amort and Reg Amortizations	39,588,011	29,949,749	9,638,262
G-OTX	Taxes Other than FIT	27,032,469	24,329,267	2,703,202
	Net Operating Income Before FIT	52,969,557	37,776,991	15,192,566
G-INT	Less: Interest Expense	22,727,643	16,294,761	6,432,882
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	105,265,112	85,839,026	19,426,086
	Taxable Net Operating Income	135,502,307	107,321,256	28,181,051
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	28,455,485	22,537,464	5,918,021
G-DTE	Deferred FIT	(23,785,311)	(19,198,618)	(4,586,693)
G-DTE	Customer Tax Credit Amortization	(7,454,880)	(6,366,383)	(1,088,497)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(2,784,706)	(3,027,537)	242,831
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months Ended July 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
	997000	Book Depreciation & Amortization	26,381,225	15,904,528	42,285,753	19,179,172	11,076,420	30,255,592	7,202,053	4,828,108	12,030,161
12	997001	Contributions In Aid of Construction	0	1,567,710	1,567,710	0	1,111,883	1,111,883	0	455,827	455,827
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(386,749)	(386,749)	0	(274,298)	(274,298)	0	(112,451)	(112,451)
99	997010	Deferred Gas Credit and Refunds	82,772,207	0	82,772,207	57,374,576	0	57,374,576	25,397,631	0	25,397,631
12	997016	Redemption Expense Amortization	0	21,997	21,997	0	15,601	15,601	0	6,396	6,396
99	997018	DSM Tariff Rider	(722,018)	0	(722,018)	(2,587,720)	0	(2,587,720)	1,865,702	0	1,865,702
12	997020	FAS87 Current Pension Accrual	0	(401,992)	(401,992)	0	(285,109)	(285,109)	0	(116,883)	(116,883)
12	997027	Customer Uncollectibles	(130,275)	(800,144)	(930,419)	(373,922)	(567,494)	(941,416)	243,647	(232,650)	10,997
99	997031	Decoupling Mechanism	(8,792,060)	0	(8,792,060)	(6,612,065)	0	(6,612,065)	(2,179,995)	0	(2,179,995)
12	997032	Interest Rate Swaps	0	2,066,726	2,066,726	0	1,465,805	1,465,805	0	600,921	600,921
12	997035	Leases	0	(2,539)	(2,539)	0	(1,771)	(1,771)	0	(768)	(768)
12	997048	AFUDC	0	(132,605)	(132,605)	0	(94,049)	(94,049)	0	(38,556)	(38,556)
12	997049	Tax Depreciation	0	(40,937,632)	(40,937,632)	0	(29,034,606)	(29,034,606)	0	(11,903,026)	(11,903,026)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	421,833	0	421,833	422,601	0	422,601	(768)	0	(768)
12	997080	Book Transportation Depreciation	0	4,763,550	4,763,550	0	3,378,500	3,378,500	0	1,385,050	1,385,050
12	997081	Deferred Compensation	0	(13,283)	(13,283)	0	(9,421)	(9,421)	0	(3,862)	(3,862)
4	997082	Meal Disallowances	0	201,219	201,219	0	140,324	140,324	0	60,895	60,895
12	997083	Paid Time Off	0	225,836	225,836	0	160,172	160,172	0	65,664	65,664
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	(2,350,845)	(2,350,845)	0	(1,667,313)	(1,667,313)	0	(683,532)	(683,532)
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	80,870	239,204	0	57,356	57,356	158,334	23,514	181,848
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,875)	(21,875)	0	(8,968)	(8,968)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,548	27,548	0	11,294	11,294
12	997115	AFUDC Equity DFIR Deferral	27,463	0	27,463	0	0	0	27,463	0	27,463
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	775,630	775,630	0	550,108	550,108	0	225,522	225,522
12	997120	Transportation Tax Disallowance	0	38,537	38,537	0	27,332	27,332	0	11,205	11,205
12	997122	Regulatory Fees	(643,399)	0	(643,399)	(643,399)	0	(643,399)	0	0	0
12	997125	COVID-19	(405,320)	0	(405,320)	(278,458)	0	(278,458)	(126,862)	0	(126,862)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,452)	(53,452)	0	(21,913)	(21,913)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(13,725,977)	(13,725,977)	0	(9,735,012)	(9,735,012)	0	(3,990,965)	(3,990,965)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,326,364)	(4,326,364)	0	(1,773,636)	(1,773,636)
12	997138	Intervenor Funding	36,803	0	36,803	36,803	0	36,803	0	0	0
12	997139	Pension Settlement	0	132,357	132,357	0	93,873	93,873	0	38,484	38,484
99	997140	Insurance Balancing	(290,773)	0	(290,773)	(198,089)	0	(198,089)	(92,684)	0	(92,684)
99	997141	CCA	49,530,411	0	49,530,411	49,530,411	0	49,530,411	0	0	0
99	997143	Depreciation Rate Deferral	540,846	0	540,846	406,417	0	406,417	134,429	0	134,429
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	2,231,490	2,231,490	0	1,582,662	1,582,662	0	648,828	648,828
99	997147	Energy Efficiency Program	(4,693)	0	(4,693)	(4,693)	0	(4,693)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			142,173,794	(36,908,682)	105,265,112	112,222,206	(26,383,180)	85,839,026	29,951,588	(10,525,502)	19,426,086

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers - AMA	100.000%	65.138%	34.862%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.702%	33.298%
G-ALL	11	Book Depreciation	100.000%	71.957%	28.043%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.924%	29.076%
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 July 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	972,809	689,955	282,854
99	410100	Deferred Federal Income Tax Exp	(2,626,665)	(1,614,894)	(1,011,771)
		SUBTOTAL	(1,653,856)	(924,939)	(728,917)
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,439,479)	(2,439,416)	(1,000,063)
99	411100	Deferred Federal Income Tax Exp	(21,718,373)	(17,952,741)	(3,765,632)
		SUBTOTAL	(25,157,852)	(20,392,157)	(4,765,695)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	3,026,397	2,118,478	907,919
		SUBTOTAL	3,026,397	2,118,478	907,919
		Total Deferred Federal Income Tax Expense	(23,785,311)	(19,198,618)	(4,586,693)
99	411193	Customer Tax Credit Amortization	(7,454,880)	(6,366,383)	(1,088,497)
		SUBTOTAL	(7,454,880)	(6,366,383)	(1,088,497)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.924%	29.076%
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 July 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	286,123	286,123	0	194,678	194,678	0	91,445	91,445
		TOTAL UNDERGROUND STORAGE TAX	0	286,123	286,123	0	194,678	194,678	0	91,445	91,445
		DISTRIBUTION									
99	408110	State Excise Tax	10,580,871	0	10,580,871	10,580,871	0	10,580,871	0	0	0
99	408120	Municipal Occupation & License Tax	11,235,813	0	11,235,813	9,347,693	0	9,347,693	1,888,120	0	1,888,120
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	3,159,216	0	3,159,216	2,942,602	0	2,942,602	216,614	0	216,614
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	24,971,226	0	24,971,226	22,871,193	0	22,871,193	2,100,033	0	2,100,033
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	632,524	1,142,596	1,775,120	466,584	796,812	1,263,396	165,940	345,784	511,724
		TOTAL A&G TAX	632,524	1,142,596	1,775,120	466,584	796,812	1,263,396	165,940	345,784	511,724
		TOTAL TAXES OTHER THAN FIT	25,603,750	1,428,719	27,032,469	23,337,777	991,490	24,329,267	2,265,973	437,229	2,703,202

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 July 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)	1,801,482	60,316,447	62,117,929	1,801,482	42,062,881	43,864,363	0	18,253,566	18,253,566
TOTAL INTANGIBLE PLANT			3,595,593	61,584,346	65,179,939	2,824,076	42,947,076	45,771,152	771,517	18,637,270	19,408,787
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,373,476	1,373,476	0	949,687	949,687	0	423,789	423,789
1	351XXX	Structures & Improvements	0	3,247,119	3,247,119	0	2,209,340	2,209,340	0	1,037,779	1,037,779
1	352XXX	Wells	0	23,868,272	23,868,272	0	16,239,972	16,239,972	0	7,628,300	7,628,300
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	15,762,900	15,762,900	0	10,725,077	10,725,077	0	5,037,823	5,037,823
1	355000	Measuring & Regulating Equipment	0	2,371,501	2,371,501	0	1,613,569	1,613,569	0	757,932	757,932
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,385,374	3,385,374	0	2,303,408	2,303,408	0	1,081,966	1,081,966
TOTAL UNDERGROUND STORAGE PLANT			0	52,612,574	52,612,574	0	35,812,768	35,812,768	0	16,799,806	16,799,806
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	712,872	0	712,872	526,088	0	526,088	186,784	0	186,784
6	375000	Structures & Improvements	1,664,123	0	1,664,123	991,526	0	991,526	672,597	0	672,597
6	376000	Mains	506,411,360	2,518,938	508,930,298	347,963,485	1,680,182	349,643,667	158,447,875	838,756	159,286,631
6	378000	Measuring & Reg Station Equip-General	7,690,844	0	7,690,844	4,910,405	0	4,910,405	2,780,439	0	2,780,439
6	379000	Measuring & Reg Station Equip-City Gate	7,002,750	0	7,002,750	1,996,229	0	1,996,229	5,006,521	0	5,006,521
6	380000	Services	357,103,587	0	357,103,587	243,709,610	0	243,709,610	113,393,977	0	113,393,977
6	381XXX	Meters	129,599,620	0	129,599,620	92,938,113	0	92,938,113	36,661,507	0	36,661,507
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	4,268,631	0	4,268,631	3,199,732	0	3,199,732	1,068,899	0	1,068,899
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,014,542,382	2,518,938	1,017,061,320	696,299,113	1,680,182	697,979,295	318,243,269	838,756	319,082,025
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,621,765	5,978,268	3,261,721	1,828,340	5,090,061	94,782	793,425	888,207
4	390XXX	Structures & Improvements	29,497,157	28,548,758	58,045,915	27,721,358	19,909,047	47,630,405	1,775,799	8,639,711	10,415,510
4	391XXX	Office Furniture & Equipment	549,171	13,327,465	13,876,636	547,029	9,294,174	9,841,203	2,142	4,033,291	4,035,433
4	392XXX	Transportation Equipment	14,137,481	5,317,195	19,454,676	10,555,617	3,708,052	14,263,669	3,581,864	1,609,143	5,191,007
4	393000	Stores Equipment	443,793	1,090,861	1,534,654	392,076	760,734	1,152,810	51,717	330,127	381,844
4	394000	Tools, Shop & Garage Equipment	3,707,505	7,761,751	11,469,256	2,918,989	5,412,812	8,331,801	788,516	2,348,939	3,137,455
4	395XXX	Laboratory Equipment	110,331	508,500	618,831	110,331	354,613	464,944	0	153,887	153,887
4	396XXX	Power Operated Equipment	3,828,964	1,061,792	4,890,756	2,894,708	740,462	3,635,170	934,256	321,330	1,255,586
4	397XXX	Communications Equipment	4,223,001	23,408,899	27,631,900	3,607,528	16,324,664	19,932,192	615,473	7,084,235	7,699,708
4	398000	Miscellaneous Equipment	1,626	168,101	169,727	0	117,229	117,229	1,626	50,872	52,498
TOTAL GENERAL PLANT			59,855,532	83,815,087	143,670,619	52,009,357	58,450,127	110,459,484	7,846,175	25,364,960	33,211,135

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended July 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	1,077,993,507	200,530,945	1,278,524,452	751,132,546	138,890,153	890,022,699	326,860,961	61,640,792	388,501,753
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,043,563)	(20,043,563)	0	(13,637,640)	(13,637,640)	0	(6,405,923)	(6,405,923)
G-ADEP		Distribution Plant	(311,954,782)	(2,084,949)	(314,039,731)	(203,469,820)	(1,390,703)	(204,860,523)	(108,484,962)	(694,246)	(109,179,208)
G-ADEP		General Plant	(19,532,062)	(28,910,590)	(48,442,652)	(15,862,013)	(20,161,378)	(36,023,391)	(3,670,049)	(8,749,212)	(12,419,261)
		TOTAL ACCUMULATED DEPRECIATION	(331,486,844)	(51,039,102)	(382,525,946)	(219,331,833)	(35,189,721)	(254,521,554)	(112,155,011)	(15,849,381)	(128,004,392)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(518,611)	(1,114,390)	(1,633,001)	(342,535)	(777,142)	(1,119,677)	(176,076)	(337,248)	(513,324)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,604,075)	(34,283,499)	(35,887,574)	(1,604,075)	(23,908,283)	(25,512,358)	0	(10,375,216)	(10,375,216)
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	(2,122,686)	(35,397,889)	(37,520,575)	(1,946,610)	(24,685,425)	(26,632,035)	(176,076)	(10,712,464)	(10,888,540)
		TOTAL ACCUMULATED DEPR/AMORT	(333,609,530)	(86,436,991)	(420,046,521)	(221,278,443)	(59,875,146)	(281,153,589)	(112,331,087)	(26,561,845)	(138,892,932)
		NET GAS UTILITY PLANT before DFIT	744,383,977	114,093,954	858,477,931	529,854,103	79,015,007	608,869,110	214,529,874	35,078,947	249,608,821
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,849,519)	(101,849,519)	0	(72,235,753)	(72,235,753)	0	(29,613,766)	(29,613,766)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,909,339)	(12,909,339)	0	(9,004,720)	(9,004,720)	0	(3,904,619)	(3,904,619)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(258,171)	(258,171)	0	(183,105)	(183,105)	0	(75,066)	(75,066)
		TOTAL ACCUMULATED DFIT	0	(115,017,029)	(115,017,029)	0	(81,423,578)	(81,423,578)	0	(33,593,451)	(33,593,451)
		NET GAS UTILITY PLANT	744,383,977	(923,075)	743,460,902	529,854,103	(2,408,571)	527,445,532	214,529,874	1,485,496	216,015,370

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%	66.702%	33.298%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.924%	29.076%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended July 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	744,383,977	(923,075)	743,460,902	529,854,103	(2,408,571)	527,445,532	214,529,874	1,485,496	216,015,370
		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	1,366,980	2,087,226	3,454,206	844,555	1,455,569	2,300,124	522,425	631,657	1,154,082
4	182318	Accumulated Amortization - AFUDC	(250,619)	(948,420)	(1,199,039)	(161,835)	(661,427)	(823,262)	(88,784)	(286,993)	(375,777)
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	11,639,035	11,639,035	0	7,919,199	7,919,199	0	3,719,836	3,719,836
1	164115	Gas Inventory--Clay Basin	0	61,600	61,600	0	42,958	42,958	0	18,642	18,642
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,048,034	0	3,048,034	3,048,034	0	3,048,034	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,233,963	0	7,233,963	7,233,963	0	7,233,963	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,159,220)	0	(2,159,220)	(2,159,220)	0	(2,159,220)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(17,670,589)	0	(17,670,589)	(7,179,523)	0	(7,179,523)	(10,491,066)	0	(10,491,066)
99	190393	ADFIT-Customer Tax Credit	3,710,824	0	3,710,824	1,507,700	0	1,507,700	2,203,124	0	2,203,124
99	235199	Customer Deposits	(2,155)	0	(2,155)	(2,155)	0	(2,155)	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	2,454,044	0	2,454,044	2,454,044	0	2,454,044	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(515,349)	0	(515,349)	(515,349)	0	(515,349)	0	0	0
C-WKC		Working Capital	25,782,557	0	25,782,557	17,881,797	0	17,881,797	7,900,760	0	7,900,760
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	22,998,470	18,570,505	41,568,975	22,952,011	12,655,715	35,607,726	46,459	5,914,790	5,961,249
		NET RATE BASE	767,382,447	17,647,430	785,029,877	552,806,114	10,247,144	563,053,258	214,576,333	7,400,286	221,976,619

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 July 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)	3,735,655	3,735,655												
Steam (ED-ID)	4,550,672	4,550,672												
Steam (ED-WA)	11,638,162	11,638,162												
Hydro (ED-AN)	17,120,430	17,120,430												
Other (ED-AN)	10,515,532	10,515,532												
Total Electric Production	47,560,451	47,560,451												
Electric Transmission														
ED-AN	22,491,682	22,491,682												
ED-ID	240,138	240,138												
ED-WA	523,817	523,817												
Total Electric Transmission	23,255,637	23,255,637												
Electric Distribution														
ED-AN	86,393	86,393												
ED-ID	19,442,840	19,442,840												
ED-WA	41,226,598	41,226,598												
Total Electric Distribution	60,755,831	60,755,831												
Gas Underground Storage														
1 GD-AN	781,240		781,240		781,240	781,240		531,556	531,556		249,684	249,684		
GD-OR	133,717			133,717										
Total Gas Underground Storage	914,957		781,240	133,717		781,240	781,240		531,556	531,556		249,684	249,684	
Gas Distribution														
6 GD-AN	54,787		54,787		54,787	54,787		36,544	36,544		18,243	18,243		
GD-ID	7,037,616		7,037,616		7,037,616	7,037,616				7,037,616			7,037,616	
GD-WA	17,465,028		17,465,028		17,465,028	17,465,028		17,465,028	17,465,028					
GD-OR	11,521,314			11,521,314										
Total Gas Distribution	36,078,745		24,557,431	11,521,314		24,502,644	54,787	24,557,431	17,465,028	36,544	17,501,572	7,037,616	18,243	7,055,859
General Plant														
ED-AN	2,721,933	2,721,933												
ED-ID	592,008	592,008												
ED-WA	1,571,197	1,571,197												
7,4 CD-AA	21,375,669	15,277,618	4,211,007	1,887,044	4,211,007	4,211,007		2,936,630	2,936,630		1,274,377	1,274,377		
9,4 CD-AN	916,899	718,134	198,765		198,765	198,765		138,613	138,613		60,152	60,152		60,152
9 CD-ID	443,947	347,708	96,239		96,239	96,239				96,239				96,239
9 CD-WA	1,559,686	1,221,577	338,109		338,109	338,109		338,109	338,109					
8,4 GD-AA	337,995		232,622	105,373	232,622	232,622		162,224	162,224		70,398	70,398		70,398
4 GD-AN	19,792		19,792		19,792	19,792		13,802	13,802		5,990	5,990		5,990
GD-ID	53,403		53,403		53,403	53,403				53,403				53,403
GD-WA	1,127,971		1,127,971		1,127,971	1,127,971		1,127,971	1,127,971					
GD-OR	186,749			186,749										
Total General Plant	30,907,249	22,450,175	6,277,908	2,179,166		1,615,722	4,662,186	6,277,908	1,466,080	3,251,269	4,717,349	149,642	1,410,917	1,560,559
Total Depreciation Expense	199,472,870	154,022,094	31,616,579	13,834,197	26,118,366	5,498,213	31,616,579	18,931,108	3,819,369	22,750,477	7,187,258	1,678,844	8,866,102	

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	66.702%	33.298%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended July 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	
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	112,661	112,661											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		118,527	118,527											
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
	GD-WA	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
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	51,171,637	36,573,393	10,080,812	4,517,432		10,080,812	10,080,812		7,030,056	7,030,056		3,050,756	3,050,756
9,4	CD-AN	77,704	60,859	16,845			16,845	16,845		11,747	11,747		5,098	5,098
9,4	CD-ID	0	0	0			0	0				0		0
9,4	CD-WA	1,029,628	806,425	223,203			223,203	223,203		223,203	223,203			0
	ED-AN	7,989,855	7,989,855											
	ED-ID	0	0											
	ED-WA	1,385,780	1,385,780											
8,4	GD-AA	326,668		224,826	101,842		224,826	224,826		156,787	156,787		68,039	68,039
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	71,216			71,216									
Total Miscellaneous IT Intangible Plant - 3031XX		62,052,488	46,816,312	10,545,686	4,690,490		223,203	10,322,483	10,545,686	223,203	7,198,590	7,421,793	0	3,123,893
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
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
Total Amortization Expense		64,245,879	48,842,986	10,669,175	4,733,718		262,860	10,406,315	10,669,175	248,065	7,257,052	7,505,117	14,795	3,149,263

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 July 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)	(80,529,799)	(80,529,799)												
Steam (ED-ID)	(100,435,946)	(100,435,946)												
Steam (ED-WA)	(198,156,548)	(198,156,548)												
Hydro (ED-AN)	(205,089,322)	(205,089,322)												
Other (ED-AN)	(180,846,174)	(180,846,174)												
Total Electric Production	(765,057,789)	(765,057,789)												
Electric Transmission														
ED-AN	(259,268,286)	(259,268,286)												
ED-ID	(10,882,605)	(10,882,605)												
ED-WA	(17,283,154)	(17,283,154)												
Total Electric Transmission	(287,434,045)	(287,434,045)												
Electric Distribution														
ED-AN	(583,358)	(583,358)												
ED-ID	(297,021,332)	(297,021,332)												
ED-WA	(495,063,132)	(495,063,132)												
Total Electric Distribution	(792,667,822)	(792,667,822)												
Gas Underground Storage														
1 GD-AN	(20,043,563)		(20,043,563)		(20,043,563)	(20,043,563)		(13,637,640)	(13,637,640)		(6,405,923)	(6,405,923)		
GD-OR	(1,784,989)			(1,784,989)										
Total Gas Underground Storage	(21,828,552)		(20,043,563)	(1,784,989)		(20,043,563)	(20,043,563)		(13,637,640)	(13,637,640)		(6,405,923)	(6,405,923)	
Gas Distribution														
6 GD-AN	(2,084,949)		(2,084,949)		(2,084,949)	(2,084,949)		(1,390,703)	(1,390,703)		(694,246)	(694,246)		
GD-ID	(108,484,962)		(108,484,962)		(108,484,962)	(108,484,962)				(108,484,962)			(108,484,962)	
GD-WA	(203,469,820)		(203,469,820)		(203,469,820)	(203,469,820)								
GD-OR	(150,426,092)			(150,426,092)										
Total Gas Distribution	(464,465,823)		(314,039,731)	(150,426,092)	(311,954,782)	(2,084,949)	(314,039,731)	(203,469,820)	(1,390,703)	(204,860,523)	(108,484,962)	(694,246)	(109,179,208)	
General Plant														
ED-AN	(36,852,226)	(36,852,226)												
ED-ID	(13,805,438)	(13,805,438)												
ED-WA	(27,330,712)	(27,330,712)												
7,4 CD-AA	(106,321,907)	(75,990,393)	(20,945,416)	(9,386,098)		(20,945,416)	(20,945,416)		(14,606,705)	(14,606,705)		(6,338,711)	(6,338,711)	
9,4 CD-AN	(9,049,929)	(7,088,085)	(1,961,844)			(1,961,844)	(1,961,844)		(1,368,131)	(1,368,131)		(593,713)	(593,713)	
9 CD-ID	(5,487,452)	(4,297,882)	(1,189,570)		(1,189,570)	(1,189,570)				(1,189,570)			(1,189,570)	
9 CD-WA	(9,649,552)	(7,557,722)	(2,091,830)		(2,091,830)	(2,091,830)		(2,091,830)	(2,091,830)					
8,4 GD-AA	(2,820,519)		(1,941,194)	(879,325)		(1,941,194)	(1,941,194)		(1,353,730)	(1,353,730)		(587,464)	(587,464)	
4 GD-AN	(4,062,136)		(4,062,136)			(4,062,136)	(4,062,136)		(2,832,812)	(2,832,812)		(1,229,324)	(1,229,324)	
GD-ID	(2,480,479)				(2,480,479)	(2,480,479)					(2,480,479)		(2,480,479)	
GD-WA	(13,770,183)		(13,770,183)		(13,770,183)	(13,770,183)		(13,770,183)	(13,770,183)					
GD-OR	(5,960,323)			(5,960,323)										
Total General Plant	(237,590,856)	(172,922,458)	(48,442,652)	(16,225,746)	(19,532,062)	(28,910,590)	(48,442,652)	(15,862,013)	(20,161,378)	(36,023,391)	(3,670,049)	(8,749,212)	(12,419,261)	
Total Accumulated Depreciation	(2,569,044,887)	(2,018,082,114)	(382,525,946)	(168,436,827)	(331,486,844)	(51,039,102)	(382,525,946)	(219,331,833)	(35,189,721)	(254,521,554)	(112,155,011)	(15,849,381)	(128,004,392)	

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	66.702%	33.298%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended July 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	(16,646,687)	(16,646,687)												
Misc Intangible Plt (303000)	ED-AN	(3,103,903)	(3,103,903)												
Total Production/Transmission		(19,750,590)	(19,750,590)												
Distribution															
Franchises (302000)	ED-WA	(513,031)	(513,031)												
Misc Intangible Plt (303000)	ED-WA	(72,493)	(72,493)												
Total Distribution		(585,524)	(585,524)												
General Plant - 303000															
7,4	CD-AA	(5,485,192)	(3,920,376)	(1,080,583)	(484,233)		(1,080,583)	(1,080,583)		(753,566)	(753,566)		(327,017)	(327,017)	
9,4	CD-AN	(155,952)	(122,145)	(33,807)			(33,807)	(33,807)		(23,576)	(23,576)		(10,231)	(10,231)	
	GD-ID	(176,076)		(176,076)			(176,076)	(176,076)				(176,076)		(176,076)	
	GD-WA	(342,535)		(342,535)			(342,535)	(342,535)	(342,535)		(342,535)				
	GD-OR	(136,158)			(136,158)										
Total General Plant - 303000		(6,295,913)	(4,042,521)	(1,633,001)	(620,391)		(518,611)	(1,114,390)	(1,633,001)	(342,535)	(777,142)	(1,119,677)	(176,076)	(337,248)	(513,324)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(172,274,710)	(123,128,181)	(33,938,118)	(15,208,411)		(33,938,118)	(33,938,118)		(23,667,425)	(23,667,425)		(10,270,693)	(10,270,693)	
9,4	CD-AN	(354,879)	(277,948)	(76,931)			(76,931)	(76,931)		(53,649)	(53,649)		(23,282)	(23,282)	
9	CD-ID	0	0	0			0	0		0	0	0	0	0	
9	CD-WA	(7,399,551)	(5,795,476)	(1,604,075)			(1,604,075)	(1,604,075)	(1,604,075)		(1,604,075)		0	0	
	ED-AN	(16,523,839)	(16,523,839)												
	ED-ID	0	0												
	ED-WA	(3,437,049)	(3,437,049)												
8,4	GD-AA	(298,916)		(205,726)	(93,190)		(268,450)	(268,450)		(187,209)	(187,209)		(81,241)	(81,241)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	(89,224)			(89,224)										
Total Miscellaneous IT Intangible Plant - 3031		(200,378,168)	(149,162,493)	(35,824,850)	(15,390,825)		(1,604,075)	(34,283,499)	(35,887,574)	(1,604,075)	(23,908,283)	(25,512,358)	0	(10,375,216)	(10,375,216)
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	0	
4	ED-AN	(1,616,437)	(1,616,437)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,616,437)	(1,616,437)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(228,626,632)	(175,157,565)	(37,457,851)	(16,011,216)		(2,122,686)	(35,397,889)	(37,520,575)	(1,946,610)	(24,685,425)	(26,632,035)	(176,076)	(10,712,464)	(10,888,540)

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 Ratic	30.263%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	1,134,725	122,220	362,279	650,226	1,134,725	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	12,196,656	0	0	8,717,194	8,717,194	0	0	2,402,741	2,402,741	0	1,076,721	1,076,721	
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	19,575,205	811,230	704,722	10,158,746	11,674,698	3,261,722	94,782	2,621,765	5,978,269	845,517	1,076,721	1,922,238	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,959,787	8,516,201	3,299,429	9,144,157	20,959,787	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	4,410,778	0	0	0	0	0	0	0	0	4,410,778	0	4,410,778	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	132,096,964	0	0	94,412,342	94,412,342	0	0	26,023,102	26,023,102	0	11,661,520	11,661,520	
9		CD-WA / ID / AN	32,162,624	9,649,375	6,415,913	9,125,123	25,190,411	2,670,758	1,775,799	2,525,656	6,972,213	0	0	0	
		TOTAL ACCOUNT	214,680,753	18,165,576	9,715,342	112,681,622	140,562,540	27,721,358	1,775,799	28,548,758	58,045,915	4,410,778	11,661,520	16,072,298	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,927,087	1,610,059	7,798	2,309,230	3,927,087	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	228,077	0	0	0	0	228,077	0	0	0	228,077	0	228,077	
99		GD-OR / AS	8,577	0	0	0	0	0	0	0	0	8,577	0	8,577	
8		GD-AA	134,552	0	0	0	0	0	0	92,604	92,604	0	41,948	41,948	
7		CD-AA	66,943,108	0	0	47,845,578	47,845,578	0	0	13,187,792	13,187,792	0	5,909,738	5,909,738	
9		CD-WA / ID / AN	1,698,321	1,152,364	7,739	170,056	1,330,159	318,952	2,142	47,068	368,162	0	0	0	
		TOTAL ACCOUNT	72,939,722	2,762,423	15,537	50,324,864	53,102,824	547,029	2,142	13,327,464	13,876,635	8,577	5,951,686	5,960,263	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	62,562,580	25,642,311	12,350,771	24,569,498	62,562,580	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,341,474	0	0	0	0	10,124,717	3,368,148	2,848,609	16,341,474	0	0	0	
99		GD-OR / AS	4,818,536	0	0	0	0	0	0	0	0	4,818,536	0	4,818,536	
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299	
7		CD-AA	7,583,032	0	0	5,419,745	5,419,745	0	0	1,493,857	1,493,857	0	669,430	669,430	
9		CD-WA / ID / AN	7,161,436	1,556,830	772,150	3,280,000	5,608,980	430,900	213,716	907,840	1,552,456	0	0	0	
		TOTAL ACCOUNT	98,564,245	27,199,141	13,122,921	33,269,243	73,591,305	10,555,617	3,581,864	5,317,194	19,454,675	4,818,536	699,729	5,518,265	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	16,188	0	0	0	0	0	0	0	0	16,188	0	16,188	
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	6,042,226	613,205	186,850	3,932,337	4,732,392	169,723	51,717	1,088,394	1,309,834	0	0	0	
		TOTAL ACCOUNT	6,766,073	672,071	186,850	4,355,204	5,214,125	392,076	51,717	1,090,861	1,534,654	16,188	1,106	17,294	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	9,174,641	1,782,214	581,816	6,810,611	9,174,641	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,872,510	0	0	0	0	2,911,716	579,194	381,600	3,872,510	0	0	0	
99		GD-OR / AS	1,346,740	0	0	0	0	0	0	0	0	1,346,740	0	1,346,740	
8		GD-AA	5,847,293	0	0	0	0	0	0	4,024,341	4,024,341	0	1,822,952	1,822,952	
7		CD-AA	15,913,731	0	0	11,373,862	11,373,862	0	0	3,135,005	3,135,005	0	1,404,864	1,404,864	
9		CD-WA / ID / AN	2,017,713	26,276	756,274	797,763	1,580,313	7,273	209,322	220,805	437,400	0	0	0	
		TOTAL ACCOUNT	38,172,628	1,808,490	1,338,090	18,982,236	22,128,816	2,918,989	788,516	7,761,751	11,469,256	1,346,740	3,227,816	4,574,556	
	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	3,266,005	398,520	8,435	2,859,050	3,266,005	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	1,287,065	0	0	919,891	919,891	0	0	253,552	253,552	0	113,622	113,622	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,009,426	398,520	8,435	3,778,941	4,185,896	110,331	0	508,500	618,831	18,586	186,113	204,699	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	25,088,868	12,452,274	7,583,364	5,053,230	25,088,868	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,490,341	0	0	0	0	2,824,453	845,299	820,589	4,490,341	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	31,518,363	12,706,103	7,904,763	5,926,254	26,537,120	2,894,708	934,256	1,061,791	4,890,755	43,834	46,654	90,488	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	42,047,185	12,452,323	6,575,735	23,019,127	42,047,185	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	981,292	0	0	0	0	687,444	287,726	6,122	981,292	0	0	0	
99		GD-OR / AS	731,661	0	0	0	0	0	0	0	0	731,661	0	731,661	
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851	
7		CD-AA	114,403,938	0	0	81,766,782	81,766,782	0	0	22,537,576	22,537,576	0	10,099,580	10,099,580	
9		CD-WA / ID / AN	18,200,870	10,550,179	1,184,141	2,520,966	14,255,286	2,920,083	327,747	697,754	3,945,584	0	0	0	
		TOTAL ACCOUNT	176,608,244	23,002,502	7,759,876	107,306,875	138,069,253	3,607,527	615,473	23,408,899	27,631,899	731,661	10,175,431	10,907,092	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	268,152	0	6,846	261,306	268,152	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	840,602	0	0	600,795	600,795	0	0	165,599	165,599	0	74,208	74,208	
9		CD-WA / ID / AN	16,222	0	5,874	6,831	12,705	0	1,626	1,891	3,517	0	0	0	
		TOTAL ACCOUNT	1,134,957	0	12,720	868,932	881,652	0	1,626	168,102	169,728	9,092	74,485	83,577	
		TOTAL GENERAL PLANT	665,086,403	87,526,056	40,769,256	347,769,704	476,065,016	52,009,357	7,846,175	83,815,085	143,670,617	12,249,509	33,101,261	45,350,770	

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 July 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	29,022,134	5,182,307	0	23,839,827	29,022,134	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	355,270	0	0	0	0	0	0	0	0	355,270	0	
8		GD-AA	391,250	0	0	0	0	0	0	269,274	269,274	0	121,976	
7		CD-AA	115,392,825	0	0	82,473,560	82,473,560	0	0	22,732,386	22,732,386	0	10,186,879	
9		CD-WA / ID / AN	1,224,739	610,999	0	348,241	959,240	169,113	0	96,386	265,499	0	0	
		TOTAL ACCOUNT	146,386,218	5,793,306	0	106,661,628	112,454,934	169,113	0	23,098,046	23,267,159	355,270	10,308,855	10,664,125
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,918,731	0	0	5,918,731	5,918,731	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	977,778	0	0	0	0	0	0	672,946	672,946	0	304,832	
7		CD-AA	35,855,998	0	0	25,626,999	25,626,999	0	0	7,063,632	7,063,632	0	3,165,367	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	42,752,507	0	0	31,545,730	31,545,730	0	0	7,736,578	7,736,578	0	3,470,199	3,470,199
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,789,547	0	0	7,789,547	7,789,547	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	7,789,547	0	0	7,789,547	7,789,547	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 July 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	
	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	1,777,631	1,777,631	0	0	1,777,631	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	79,777	0	0	57,018	57,018	0	0	15,716	15,716	0	7,043	7,043	
9		CD-WA / ID / AN	7,530,070	5,897,701	0	0	5,897,701	1,632,369	0	0	1,632,369	0	0	0	
		TOTAL ACCOUNT	9,387,478	7,675,332	0	0	7,732,350	1,632,369	0	0	15,716	1,648,085	0	7,043	7,043
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	470,385	0	0	470,385	470,385	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	22,220,796	0	0	15,881,647	15,881,647	0	0	4,377,497	4,377,497	0	1,961,652	1,961,652	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,691,181	0	0	16,352,032	16,352,032	0	0	4,377,497	4,377,497	0	1,961,652	1,961,652	
		TOTAL	377,147,718	13,788,354	0	269,858,380	283,646,734	2,824,076	771,517	61,584,346	65,179,939	781,221	27,539,824	28,321,045	

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 July 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	(64,617,040)	(46,183,091)	(12,729,557)	(5,704,392)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
	Total	(65,446,369)	(46,832,638)	(12,909,339)	(5,704,392)

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 July 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	6,770,489	6,770,489	0	0	0	0	6,770,489
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	548	548	0	0	0	0	548
7/4	154550 Supply Chain Average Cost Variance	0	0	(234)	(234)	0	0	0	0	(234)
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	109,523,635	47,211,169	0	156,734,804	91,641,838	39,310,409	17,881,797	7,900,760	0
TOTAL		109,523,635	47,211,169	6,770,819	163,505,623	91,641,838	39,310,409	17,881,797	7,900,760	6,770,819

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%		