

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12E</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended June 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	55,260,017	40,662,157	14,597,860
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>55,260,017</u>	<u>40,662,157</u>	<u>14,597,860</u>
G-APL	Gas Net Adjusted Rate Base	<u>797,239,767</u>	<u>573,471,301</u>	<u>223,768,466</u>
	<b>RATE OF RETURN</b>	<u>6.931%</u>	<u>7.091%</u>	<u>6.524%</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 June 30, 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	<b>100.000%</b>	<b>68.040%</b>	<b>31.960%</b>
2	Input	Number of Customers Percent	6-01-2024 thru 06-30-2024	272,671 <b>100.000%</b>	177,373 <b>65.050%</b>	95,298 <b>34.950%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2023 thru 06-30-2024	14,419,451 <b>100.000%</b>	10,085,462 <b>69.943%</b>	4,333,989 <b>30.057%</b>
	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% <b>100.000%</b>	278.949% <b>69.737%</b>	121.051% <b>30.263%</b>
6	Input	Actual Therms Purchased Percent	07-01-2023 thru 06-30-2024	291,673,520 <b>100.000%</b>	194,753,255 <b>66.771%</b>	96,920,265 <b>33.229%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 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			
	<b>Total</b>		<b>135,565,074</b>	<b>115,155,464</b>	<b>14,007,349</b>	<b>6,402,261</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>84.944%</b>	<b>10.333%</b>	<b>4.723%</b>
	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
	<b>Total</b>		<b>100,099,953</b>	<b>74,273,808</b>	<b>17,265,118</b>	<b>8,561,027</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>74.200%</b>	<b>17.248%</b>	<b>8.552%</b>
	Number of Customers at		797,628	416,479	273,638	107,511
	<b>Percentage</b>		<b>100.000%</b>	<b>52.215%</b>	<b>34.306%</b>	<b>13.479%</b>
	Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
	<b>Percentage</b>		<b>100.000%</b>	<b>74.528%</b>	<b>16.914%</b>	<b>8.558%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>285.887%</b>	<b>78.801%</b>	<b>35.312%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.472%</b>	<b>19.700%</b>	<b>8.828%</b>

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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
	<b>Total</b>		<b>18,939,347</b>	<b>0</b>	<b>13,103,253</b>	<b>5,836,094</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.185%</b>	<b>30.815%</b>
	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
	<b>Total</b>		<b>18,747,609</b>	<b>0</b>	<b>12,791,150</b>	<b>5,956,459</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.228%</b>	<b>31.772%</b>
	Number of Customers at		381,149	0	273,638	107,511
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.793%</b>	<b>28.207%</b>
	Net Direct Plant		1,165,275,737	0	770,125,934	395,149,803
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.090%</b>	<b>33.910%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.296%</b>	<b>124.704%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.824%</b>	<b>31.176%</b>

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AVISTA UTILITIES

		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input	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)		<b>100.000%</b>	<b>78.323%</b>	<b>21.677%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>67.132%</b>	<b>32.868%</b>	
11	Book Depreciation Percent	07-01-2023 thru 06-30-2024	31,612,952	22,705,929	8,907,023	
			<b>100.000%</b>	<b>71.825%</b>	<b>28.175%</b>	
12	Net Gas Plant (before ADFIT) Percent	6-01-2024 thru 06-30-2024	877,258,192	623,635,139	253,623,053	
			<b>100.000%</b>	<b>71.089%</b>	<b>28.911%</b>	
13	G-PLT Net Gas General Plant Percent	6-01-2024 thru 06-30-2024	97,382,484	76,193,056	21,189,428	
			<b>100.000%</b>	<b>78.241%</b>	<b>21.759%</b>	
14	Net Allocated Schedule M's Percent	07-01-2023 thru 06-30-2024	-37,172,907	-26,658,123	-10,514,784	
			<b>100.000%</b>	<b>71.714%</b>	<b>28.286%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended June 30, 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	248,471,383	0	248,471,383	176,011,872	0	176,011,872	72,459,511	0	72,459,511
99 4812XX	Commercial - Firm & Interruptible	125,915,277	0	125,915,277	91,869,210	0	91,869,210	34,046,067	0	34,046,067
99 4813XX	Industrial-Firm	4,081,703	0	4,081,703	2,563,669	0	2,563,669	1,518,034	0	1,518,034
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	458,231	0	458,231	414,230	0	414,230	44,001	0	44,001
99 499XXX	Unbilled Revenue	1,552,631	0	1,552,631	1,052,021	0	1,052,021	500,610	0	500,610
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>380,479,225</b>	<b>0</b>	<b>380,479,225</b>	<b>271,911,002</b>	<b>0</b>	<b>271,911,002</b>	<b>108,568,223</b>	<b>0</b>	<b>108,568,223</b>
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	52,976,098	0	52,976,098	35,135,912	0	35,135,912	17,840,186	0	17,840,186
4 488000	Miscellaneous Service Revenues	10,485	0	10,485	3,525	0	3,525	6,960	0	6,960
99 4893XX	Transportation Revenues	6,271,799	0	6,271,799	5,602,250	0	5,602,250	669,549	0	669,549
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	14,300,660	385,378	14,686,038	10,104,735	268,751	10,373,486	4,195,925	116,627	4,312,552
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>73,560,092</b>	<b>385,378</b>	<b>73,945,470</b>	<b>50,847,422</b>	<b>268,751</b>	<b>51,116,173</b>	<b>22,712,670</b>	<b>116,627</b>	<b>22,829,297</b>
	<b>TOTAL GAS REVENUES</b>	<b>454,039,317</b>	<b>385,378</b>	<b>454,424,695</b>	<b>322,758,424</b>	<b>268,751</b>	<b>323,027,175</b>	<b>131,280,893</b>	<b>116,627</b>	<b>131,397,520</b>
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	240,338,800	0	240,338,800	162,923,681	0	162,923,681	77,415,119	0	77,415,119
99 808XXX	Net Natural Gas Storage Transactions	3,605,202	0	3,605,202	2,500,745	0	2,500,745	1,104,457	0	1,104,457
99 811000	Gas Used for Products Extraction	(490,457)	0	(490,457)	(325,148)	0	(325,148)	(165,309)	0	(165,309)
10 813000	Other Gas Expenses	85,068	1,002,544	1,087,612	85,068	673,028	758,096	0	329,516	329,516
99 813010	Gas Technology Institute (GTI) Expenses	121,015	0	121,015	83,140	0	83,140	37,875	0	37,875
99 813100	CCA Emission Expense	32,192,225	0	32,192,225	32,192,225	0	32,192,225	0	0	0
99 407417	Regulatory Credits-CCA	(32,283,361)	0	(32,283,361)	(32,283,361)	0	(32,283,361)	0	0	0
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>243,568,492</b>	<b>1,002,544</b>	<b>244,571,036</b>	<b>165,176,350</b>	<b>673,028</b>	<b>165,849,378</b>	<b>78,392,142</b>	<b>329,516</b>	<b>78,721,658</b>
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	933,714	933,714	0	635,299	635,299	0	298,415	298,415
1 837000	Other Equipment	0	1,715,572	1,715,572	0	1,167,275	1,167,275	0	548,297	548,297
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,649,286</b>	<b>2,649,286</b>	<b>0</b>	<b>1,802,574</b>	<b>1,802,574</b>	<b>0</b>	<b>846,712</b>	<b>846,712</b>
G-DEPX	Depreciation Expense-Underground Storage	0	778,538	778,538	0	529,717	529,717	0	248,821	248,821
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	285,860	285,860	0	194,499	194,499	0	91,361	91,361
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/</b>	<b>0</b>	<b>1,064,398</b>	<b>1,064,398</b>	<b>0</b>	<b>724,216</b>	<b>724,216</b>	<b>0</b>	<b>340,182</b>	<b>340,182</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES:</b>	<b>0</b>	<b>3,713,684</b>	<b>3,713,684</b>	<b>0</b>	<b>2,526,790</b>	<b>2,526,790</b>	<b>0</b>	<b>1,186,894</b>	<b>1,186,894</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended June 30, 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	453,926	2,021,422	2,475,348	381,987	1,413,843	1,795,830	71,939	607,579	679,518
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,288,855	3,050,004	8,338,859	3,445,922	2,133,264	5,579,186	1,842,933	916,740	2,759,673
3	875000	Measuring & Reg Sta Exp-General	136,296	0	136,296	101,830	0	101,830	34,466	0	34,466
3	876000	Measuring & Reg Sta Exp-Industrial	4,688	0	4,688	3,177	0	3,177	1,511	0	1,511
3	877000	Measuring & Reg Sta Exp-City Gate	82,215	0	82,215	56,060	0	56,060	26,155	0	26,155
3	878000	Meter & House Regulator Expenses	501,863	0	501,863	292,534	0	292,534	209,329	0	209,329
3	879000	Customer Installation Expenses	2,318,196	5,102,651	7,420,847	1,515,775	3,568,947	5,084,722	802,421	1,533,704	2,336,125
3	880000	Other Expenses	1,875,177	2,371,960	4,247,137	1,453,958	1,659,020	3,112,978	421,219	712,940	1,134,159
3	881000	Rents	0	(862)	(862)	0	(603)	(603)	0	(259)	(259)
		MAINTENANCE									
3	885000	Supervision & Engineering	136,468	46	136,514	65,822	32	65,854	70,646	14	70,660
3	887000	Mains	1,163,835	0	1,163,835	932,648	0	932,648	231,187	0	231,187
3	889000	Measuring & Reg Sta Exp-General	265,038	29,949	294,987	180,818	20,947	201,765	84,220	9,002	93,222
3	890000	Measuring & Reg Sta Exp-Industrial	24,566	2,086	26,652	20,173	1,459	21,632	4,393	627	5,020
3	891000	Measuring & Reg Sta Exp-City Gate	124,890	5,783	130,673	65,917	4,045	69,962	58,973	1,738	60,711
3	892000	Services	1,166,736	0	1,166,736	947,311	0	947,311	219,425	0	219,425
3	893000	Meters & House Regulators	875,476	610,207	1,485,683	620,304	426,797	1,047,101	255,172	183,410	438,582
3	894000	Other Equipment	1,226	246,588	247,814	1,226	172,471	173,697	0	74,117	74,117
		TOTAL DISTRIBUTION OPERATING EXP	14,419,451	13,439,834	27,859,285	10,085,462	9,400,222	19,485,684	4,333,989	4,039,612	8,373,601
G-DEPX		Depreciation Expense-Distribution	24,454,319	55,165	24,509,484	17,385,801	36,834	17,422,635	7,068,518	18,331	7,086,849
G-OTX		Taxes Other Than FIT	24,889,315	0	24,889,315	22,791,081	0	22,791,081	2,098,234	0	2,098,234
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	49,343,634	55,165	49,398,799	40,176,882	36,834	40,213,716	9,166,752	18,331	9,185,083
		TOTAL DISTRIBUTION EXPENSES	63,763,085	13,494,999	77,258,084	50,262,344	9,437,056	59,699,400	13,500,741	4,057,943	17,558,684

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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	81,691	81,691	0	53,140	53,140	0	28,551	28,551
2	902000	Meter Reading Expenses	340,248	74,347	414,595	238,917	48,363	287,280	101,331	25,984	127,315
2	903XXX	Customer Records & Collection Expenses	633,981	5,168,717	5,802,698	364,463	3,362,250	3,726,713	269,518	1,806,467	2,075,985
2	904000	Uncollectible Accounts	1,084,336	56,092	1,140,428	727,809	36,488	764,297	356,527	19,604	376,131
2	905000	Misc Customer Accounts	0	151,248	151,248	0	98,387	98,387	0	52,861	52,861
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,058,565	5,532,095	7,590,660	1,331,189	3,598,628	4,929,817	727,376	1,933,467	2,660,843
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	20,691,698	76,807	20,768,505	16,603,022	49,963	16,652,985	4,088,676	26,844	4,115,520
2	909000	Advertising	61,068	546,154	607,222	44,088	355,273	399,361	16,980	190,881	207,861
2	910000	Misc Customer Service & Info Exp	0	65,516	65,516	0	42,618	42,618	0	22,898	22,898
TOTAL CUSTOMER SERVICE & INFO EXP			20,752,766	688,477	21,441,243	16,647,110	447,854	17,094,964	4,105,656	240,623	4,346,279
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	561,261	7,856,171	8,417,432	307,672	5,478,658	5,786,330	253,589	2,377,513	2,631,102
4	921000	Office Supplies & Expenses	118	1,120,895	1,121,013	117	781,679	781,796	1	339,216	339,217
4	922000	Admin. Expenses Transferred - Credit	0	(18,630)	(18,630)	0	(12,992)	(12,992)	0	(5,638)	(5,638)
4	923000	Outside Services Employed	711,531	3,366,278	4,077,809	595,121	2,347,541	2,942,662	116,410	1,018,737	1,135,147
4	924000	Property Insurance Premium	0	712,613	712,613	0	496,955	496,955	0	215,658	215,658
4	925XXX	Injuries and Damages	22,317	2,156,468	2,178,785	17,421	1,503,856	1,521,277	4,896	652,612	657,508
4	926XXX	Employee Pensions and Benefits	1,916,159	6,071,103	7,987,262	1,428,900	4,233,805	5,662,705	487,259	1,837,298	2,324,557
4	928000	Regulatory Commission Expenses	1,346,502	233,788	1,580,290	1,128,643	163,037	1,291,680	217,859	70,751	288,610
4	930000	Miscellaneous General Expenses	39,890	2,050,420	2,090,310	30,006	1,429,901	1,459,907	9,884	620,519	630,403
4	931000	Rents	79	152,946	153,025	79	106,660	106,739	0	46,286	46,286
4	935000	Maintenance of General Plant	637,090	3,249,519	3,886,609	541,256	2,266,117	2,807,373	95,834	983,402	1,079,236
TOTAL ADMIN & GEN OPERATING EXP			5,234,947	26,951,571	32,186,518	4,049,215	18,795,217	22,844,432	1,185,732	8,156,354	9,342,086



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended June 30, 2024	
Ending Balance 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	1,626,368	4,698,563	6,324,931	1,476,940	3,276,637	4,753,577	149,428	1,421,926	1,571,354
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 - :	286,120	10,268,390	10,554,510	286,120	7,160,867	7,446,987	0	3,107,523	3,107,523
G-AMTX	Amortization Expense-General Plant - 390200, 39	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 Extens	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	40,431	232,465	272,896	28,653	165,257	193,910	11,778	67,208	78,986
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	7,306,654	0	7,306,654	7,306,654	0	7,306,654	0	0	0
99 407319	AFUDC Equity DFIT Deferral	24,966	0	24,966	0	0	0	24,966	0	24,966
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	533,294	0	533,294	343,100	0	343,100	190,194	0	190,194
99 407347	COVID-19 Deferred Costs	(18,868)	0	(18,868)	0	0	0	(18,868)	0	(18,868)
99 407357	AMORT OF INTERVENOR FUND DEFER	35,701	0	35,701	35,701	0	35,701	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(6,660)	0	(6,660)	(6,660)	0	(6,660)	0	0	0
99 407381	Voluntary RNG Revenue Offset	41,075	0	41,075	35,081	0	35,081	5,994	0	5,994
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	(3,500,449)	0	(3,500,449)	(3,500,449)	0	(3,500,449)	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	(631,092)	0	(631,092)	(631,092)	0	(631,092)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(452,953)	0	(452,953)	(446,862)	0	(446,862)	(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	(226,880)	0	(226,880)	(148,646)	0	(148,646)	(78,234)	0	(78,234)
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	639,255	1,161,883	1,801,138	469,996	810,262	1,280,258	169,259	351,621	520,880
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(899,382)	16,445,133	15,545,751	1,243,889	11,471,485	12,715,374	(2,143,271)	4,973,648	2,830,377
	TOTAL ADMIN & GENERAL EXPENSES	4,335,565	43,396,704	47,732,269	5,293,104	30,266,702	35,559,806	(957,539)	13,130,002	12,172,463
	TOTAL EXPENSES BEFORE FIT	334,478,473	67,828,503	402,306,976	238,710,097	46,950,058	285,660,155	95,768,376	20,878,445	116,646,821
	NET OPERATING INCOME (LOSS) BEFORE FIT			52,117,719			37,367,020			14,750,699
G-FIT	FEDERAL INCOME TAX			28,310,150			22,498,085			5,812,065
G-FIT	DEFERRED FEDERAL INCOME TAX			(31,452,448)			(25,793,222)			(5,659,226)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			55,260,017			40,662,157			14,597,860

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.050%	34.950%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.943%	30.057%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended June 30, 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	61,851	381,159	443,010	61,851	265,809	327,660	0	115,350	115,350
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,728,344	0	3,728,344	1,896,656	0	1,896,656
4	495100	Entitlement Penalties	69,455	4,218	73,673	55,644	2,942	58,586	13,811	1,276	15,087
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	8,627,232	0	8,627,232	7,558,830	0	7,558,830	1,068,402	0	1,068,402
4	495329	Amortization Res Decoupling Deferral	41,544	0	41,544	(774,962)	0	(774,962)	816,506	0	816,506
4	495338	Non-Res Decoupling Deferred Rev	2,085,747	0	2,085,747	1,799,414	0	1,799,414	286,333	0	286,333
4	495339	Amortization Non-Res Decoupling	(2,210,169)	0	(2,210,169)	(2,324,386)	0	(2,324,386)	114,217	0	114,217
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>14,300,660</b>	<b>385,377</b>	<b>14,686,037</b>	<b>10,104,735</b>	<b>268,751</b>	<b>10,373,486</b>	<b>4,195,925</b>	<b>116,626</b>	<b>4,312,551</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended June 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	92,449,563	0	92,449,563	61,506,984	0	61,506,984	30,942,579	0	30,942,579
1	804001	Pipeline Demand Costs	28,410,804	0	28,410,804	19,368,214	0	19,368,214	9,042,590	0	9,042,590
1	804002	Transport Variable Charges	344,863	0	344,863	234,951	0	234,951	109,912	0	109,912
6	804010	Gas Costs - Fixed Hedge	38,466	0	38,466	23,915	0	23,915	14,551	0	14,551
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	531,816	0	531,816	383,791	0	383,791	148,025	0	148,025
6	804018	Merchandise Processing Fee	141,682	0	141,682	93,946	0	93,946	47,736	0	47,736
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	30,778,177	0	30,778,177	20,585,814	0	20,585,814	10,192,363	0	10,192,363
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	4,629,772	0	4,629,772	3,062,698	0	3,062,698	1,567,074	0	1,567,074
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	74,127,163	0	74,127,163	51,963,443	0	51,963,443	22,163,720	0	22,163,720
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	8,886,494	0	8,886,494	5,699,925	0	5,699,925	3,186,569	0	3,186,569
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>240,338,800</b>	<b>0</b>	<b>240,338,800</b>	<b>162,923,681</b>	<b>0</b>	<b>162,923,681</b>	<b>77,415,119</b>	<b>0</b>	<b>77,415,119</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.771%	33.229%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended June 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	146,518	76,807	223,325	90,049	49,963	140,012	56,469	26,844	83,313
99	908600 Public Purpose Tariff Rider Expense Offset	20,442,521	0	20,442,521	16,420,234	0	16,420,234	4,022,287	0	4,022,287
99	908610 Limited Income Tax Refund Program	25,131	0	25,131	25,131	0	25,131	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	77,528	0	77,528	67,608	0	67,608	9,920	0	9,920
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	<b>Total Account 908</b>	<b>20,691,698</b>	<b>76,807</b>	<b>20,768,505</b>	<b>16,603,022</b>	<b>49,963</b>	<b>16,652,985</b>	<b>4,088,676</b>	<b>26,844</b>	<b>4,115,520</b>

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.050%	34.950%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended June 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.38%	55.38%
2	Cost of Debt		5.235%	5.243%
	Total Cost of Debt		2.899%	2.904%
	Total Weighted Cost		2.899%	2.904%
G-APL	Net Rate Base	797,239,767	573,471,301	223,768,466
	Interest Deduction for FIT Calculation	23,123,169	16,624,933	6,498,236
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended June 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	454,424,695	323,027,175	131,397,520
G-OPS	Operating & Maintenance Expense	336,298,028	232,006,849	104,291,179
G-OPS	Book Deprec/Amort and Reg Amortizations	39,032,635	29,387,468	9,645,167
G-OTX	Taxes Other than FIT	26,976,313	24,265,838	2,710,475
	Net Operating Income Before FIT	52,117,719	37,367,020	14,750,699
G-INT	Less: Interest Expense	23,123,169	16,624,933	6,498,236
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	105,820,409	86,391,653	19,428,756
	Taxable Net Operating Income	134,810,240	107,133,740	27,676,500
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	28,310,150	22,498,085	5,812,065
G-DTE	Deferred FIT	(23,937,905)	(19,367,019)	(4,570,886)
G-DTE	Customer Tax Credit Amortization	(7,514,543)	(6,426,203)	(1,088,340)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(3,142,298)	(3,295,137)	152,839
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-12E</b>
For Twelve Months Ended June 30, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,406,463	15,884,486	42,290,949	19,173,723	11,062,516	30,236,239	7,232,740	4,821,970	12,054,710
12	997001	Contributions In Aid of Construction	0	1,554,377	1,554,377	0	1,104,991	1,104,991	0	449,386	449,386
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(316,941)	(316,941)	0	(225,310)	(225,310)	0	(91,631)	(91,631)
99	997010	Deferred Gas Credit and Refunds	83,013,656	0	83,013,656	57,663,367	0	57,663,367	25,350,289	0	25,350,289
12	997016	Redemption Expense Amortization	0	22,089	22,089	0	15,703	15,703	0	6,386	6,386
99	997018	DSM Tariff Rider	(92,169)	0	(92,169)	(2,063,343)	0	(2,063,343)	1,971,174	0	1,971,174
12	997020	FAS87 Current Pension Accrual	0	(402,519)	(402,519)	0	(286,147)	(286,147)	0	(116,372)	(116,372)
12	997027	Customer Uncollectibles	56,206	(859,659)	(803,453)	(203,922)	(611,123)	(815,045)	260,128	(248,536)	11,592
99	997031	Decoupling Mechanism	(8,544,353)	0	(8,544,353)	(6,258,896)	0	(6,258,896)	(2,285,457)	0	(2,285,457)
12	997032	Interest Rate Swaps	0	2,080,021	2,080,021	0	1,478,666	1,478,666	0	601,355	601,355
12	997035	Leases	0	(6,122)	(6,122)	0	(4,269)	(4,269)	0	(1,853)	(1,853)
12	997048	AFUDC	0	(148,556)	(148,556)	0	(105,607)	(105,607)	0	(42,949)	(42,949)
12	997049	Tax Depreciation	0	(40,889,589)	(40,889,589)	0	(29,068,000)	(29,068,000)	0	(11,821,589)	(11,821,589)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	548,856	0	548,856	538,936	0	538,936	9,920	0	9,920
12	997080	Book Transportation Depreciation	0	4,586,513	4,586,513	0	3,260,506	3,260,506	0	1,326,007	1,326,007
12	997081	Deferred Compensation	0	(12,117)	(12,117)	0	(8,614)	(8,614)	0	(3,503)	(3,503)
4	997082	Meal Disallowances	0	203,543	203,543	0	141,945	141,945	0	61,598	61,598
12	997083	Paid Time Off	0	211,541	211,541	0	150,382	150,382	0	61,159	61,159
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	(2,659,178)	(2,659,178)	0	(1,890,383)	(1,890,383)	0	(768,795)	(768,795)
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	80,603	238,937	0	57,300	57,300	158,334	23,303	181,637
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,926)	(21,926)	0	(8,917)	(8,917)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,612	27,612	0	11,230	11,230
12	997115	AFUDC Equity DFIR Deferral	24,966	0	24,966	0	0	0	24,966	0	24,966
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	787,033	787,033	0	559,494	559,494	0	227,539	227,539
12	997120	Transportation Tax Disallowance	0	37,639	37,639	0	26,757	26,757	0	10,882	10,882
12	997122	Regulatory Fees	(631,092)	0	(631,092)	(631,092)	0	(631,092)	0	0	0
12	997125	COVID-19	(417,683)	0	(417,683)	(291,994)	0	(291,994)	(125,689)	0	(125,689)
12	997126	Prepaid Expenses	0	(75,365)	(75,365)	0	(53,576)	(53,576)	0	(21,789)	(21,789)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(13,457,220)	(13,457,220)	0	(9,566,603)	(9,566,603)	0	(3,890,617)	(3,890,617)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,336,429)	(4,336,429)	0	(1,763,571)	(1,763,571)
12	997138	Intervenor Funding	35,427	0	35,427	35,427	0	35,427	0	0	0
12	997139	Pension Settlement	0	132,692	132,692	0	94,329	94,329	0	38,363	38,363
99	997140	Insurance Balancing	(233,452)	0	(233,452)	(155,218)	0	(155,218)	(78,234)	0	(78,234)
99	997141	CCA	48,927,057	0	48,927,057	48,927,057	0	48,927,057	0	0	0
99	997143	Depreciation Rate Deferral	450,348	0	450,348	347,618	0	347,618	102,730	0	102,730
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	2,165,823	2,165,823	0	1,539,662	1,539,662	0	626,161	626,161
99	997147	Energy Efficiency Program	(2,458)	0	(2,458)	(2,458)	0	(2,458)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>142,993,316</b>	<b>(37,172,907)</b>	<b>105,820,409</b>	<b>113,049,777</b>	<b>(26,658,124)</b>	<b>86,391,653</b>	<b>29,943,539</b>	<b>(10,514,783)</b>	<b>19,428,756</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.050%	34.950%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	66.771%	33.229%
G-ALL	11	Book Depreciation	100.000%	71.825%	28.175%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.089%	28.911%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended June 30, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	864,127	614,299	249,828
99	410100	Deferred Federal Income Tax Exp	(2,995,284)	(1,890,301)	(1,104,983)
		<b>SUBTOTAL</b>	<b>(2,131,157)</b>	<b>(1,276,002)</b>	<b>(855,155)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,270,230)	(2,324,774)	(945,456)
99	411100	Deferred Federal Income Tax Exp	(21,516,552)	(17,852,267)	(3,664,285)
		<b>SUBTOTAL</b>	<b>(24,786,782)</b>	<b>(20,177,041)</b>	<b>(4,609,741)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,980,034	2,086,024	894,010
		<b>SUBTOTAL</b>	<b>2,980,034</b>	<b>2,086,024</b>	<b>894,010</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(23,937,905)</b>	<b>(19,367,019)</b>	<b>(4,570,886)</b>
99	411193	Customer Tax Credit Amortization	(7,514,543)	(6,426,203)	(1,088,340)
		<b>SUBTOTAL</b>	<b>(7,514,543)</b>	<b>(6,426,203)</b>	<b>(1,088,340)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.089%	28.911%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: G-OTX-12E
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Twelve Months Ended June 30, 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	285,860	285,860	0	194,499	194,499	0	91,361	91,361
		TOTAL UNDERGROUND STORAGE TAX	0	285,860	285,860	0	194,499	194,499	0	91,361	91,361
		DISTRIBUTION									
99	408110	State Excise Tax	10,557,036	0	10,557,036	10,557,036	0	10,557,036	0	0	0
99	408120	Municipal Occupation & License Tax	11,182,964	0	11,182,964	9,311,686	0	9,311,686	1,871,278	0	1,871,278
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	3,153,989	0	3,153,989	2,922,332	0	2,922,332	231,657	0	231,657
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	24,889,315	0	24,889,315	22,791,081	0	22,791,081	2,098,234	0	2,098,234
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	639,255	1,161,883	1,801,138	469,996	810,262	1,280,258	169,259	351,621	520,880
		TOTAL A&G TAX	639,255	1,161,883	1,801,138	469,996	810,262	1,280,258	169,259	351,621	520,880
		TOTAL TAXES OTHER THAN FIT	25,528,570	1,447,743	26,976,313	23,261,077	1,004,761	24,265,838	2,267,493	442,982	2,710,475

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended June 30, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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)	739,956	63,304,056	64,044,012	739,956	44,146,350	44,886,306	0	19,157,706	19,157,706
		TOTAL INTANGIBLE PLANT	2,534,067	64,571,955	67,106,022	1,762,550	45,030,545	46,793,095	771,517	19,541,410	20,312,927
		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	3,523,103	3,523,103	0	2,397,119	2,397,119	0	1,125,984	1,125,984
1	352XXX	Wells	0	24,144,263	24,144,263	0	16,427,757	16,427,757	0	7,716,506	7,716,506
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	16,038,892	16,038,892	0	10,912,862	10,912,862	0	5,126,030	5,126,030
1	355000	Measuring & Regulating Equipment	0	2,647,492	2,647,492	0	1,801,354	1,801,354	0	846,138	846,138
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,661,365	3,661,365	0	2,491,193	2,491,193	0	1,170,172	1,170,172
		TOTAL UNDERGROUND STORAGE PLANT	0	54,128,312	54,128,312	0	36,846,382	36,846,382	0	17,281,930	17,281,930
		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	723,220	0	723,220	534,383	0	534,383	188,837	0	188,837
6	375000	Structures & Improvements	1,676,376	0	1,676,376	996,801	0	996,801	679,575	0	679,575
6	376000	Mains	518,609,132	2,518,938	521,128,070	358,066,976	1,681,920	359,748,896	160,542,156	837,018	161,379,174
6	378000	Measuring & Reg Station Equip-General	7,766,919	0	7,766,919	4,920,926	0	4,920,926	2,845,993	0	2,845,993
6	379000	Measuring & Reg Station Equip-City Gate	7,040,372	0	7,040,372	1,997,375	0	1,997,375	5,042,997	0	5,042,997
6	380000	Services	364,478,305	0	364,478,305	247,551,938	0	247,551,938	116,926,367	0	116,926,367
6	381XXX	Meters	134,275,662	0	134,275,662	97,536,353	0	97,536,353	36,739,309	0	36,739,309
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	4,309,822	0	4,309,822	3,232,345	0	3,232,345	1,077,477	0	1,077,477
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,038,968,403	2,518,938	1,041,487,341	714,901,022	1,681,920	716,582,942	324,067,381	837,018	324,904,399
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,356,503	2,708,225	6,064,728	3,261,721	1,888,635	5,150,356	94,782	819,590	914,372
4	390XXX	Structures & Improvements	29,502,360	28,668,783	58,171,143	27,723,305	19,992,749	47,716,054	1,779,055	8,676,034	10,455,089
4	391XXX	Office Furniture & Equipment	358,647	12,096,791	12,455,438	356,505	8,435,939	8,792,444	2,142	3,660,852	3,662,994
4	392XXX	Transportation Equipment	14,440,288	5,253,745	19,694,033	10,927,481	3,663,804	14,591,285	3,512,807	1,589,941	5,102,748
4	393000	Stores Equipment	454,734	1,106,056	1,560,790	403,418	771,330	1,174,748	51,316	334,726	386,042
4	394000	Tools, Shop & Garage Equipment	3,917,693	7,753,354	11,671,047	3,119,508	5,406,956	8,526,464	798,185	2,346,398	3,144,583
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	4,592,447	1,061,792	5,654,239	3,588,424	740,462	4,328,886	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,018,229	25,373,836	29,392,065	3,711,196	17,694,952	21,406,148	307,033	7,678,884	7,985,917
4	398000	Miscellaneous Equipment	5,194	169,042	174,236	0	117,885	117,885	5,194	51,157	56,351
		TOTAL GENERAL PLANT	60,756,426	84,693,759	145,450,185	53,201,889	59,062,886	112,264,775	7,554,537	25,630,873	33,185,410

RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12E</b>
For Twelve Months Ended June 30, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,102,258,896	205,912,964	1,308,171,860	769,865,461	142,621,733	912,487,194	332,393,435	63,291,231	395,684,666
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,371,793)	(20,371,793)	0	(13,860,968)	(13,860,968)	0	(6,510,825)	(6,510,825)
G-ADEP		Distribution Plant	(320,764,975)	(2,107,383)	(322,872,358)	(209,740,024)	(1,407,121)	(211,147,145)	(111,024,951)	(700,262)	(111,725,213)
G-ADEP		General Plant	(19,637,680)	(28,430,021)	(48,067,701)	(16,245,475)	(19,826,244)	(36,071,719)	(3,392,205)	(8,603,777)	(11,995,982)
		TOTAL ACCUMULATED DEPRECIATION	(340,402,655)	(50,909,197)	(391,311,852)	(225,985,499)	(35,094,333)	(261,079,832)	(114,417,156)	(15,814,864)	(130,232,020)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(535,135)	(1,149,320)	(1,684,455)	(352,894)	(801,501)	(1,154,395)	(182,241)	(347,819)	(530,060)
G-AAMT		Misc IT Intangible Plant - 3031XX	(579,579)	(37,337,776)	(37,917,355)	(579,579)	(26,038,245)	(26,617,824)	0	(11,299,531)	(11,299,531)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,114,714)	(38,487,096)	(39,601,810)	(932,473)	(26,839,746)	(27,772,219)	(182,241)	(11,647,350)	(11,829,591)
		TOTAL ACCUMULATED DEPR/AMORT	(341,517,369)	(89,396,293)	(430,913,662)	(226,917,972)	(61,934,079)	(288,852,051)	(114,599,397)	(27,462,214)	(142,061,611)
		NET GAS UTILITY PLANT before DFIT	760,741,527	116,516,671	877,258,198	542,947,489	80,687,654	623,635,143	217,794,038	35,829,017	253,623,055
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,608,038)	(101,608,038)	0	(72,232,138)	(72,232,138)	0	(29,375,900)	(29,375,900)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(12,302,028)	(12,302,028)	0	(8,581,496)	(8,581,496)	0	(3,720,532)	(3,720,532)
4	282919	ADFIT - Common Plant (282919 from C-DT	0	(1,421,806)	(1,421,806)	0	(991,525)	(991,525)	0	(430,281)	(430,281)
4	283750	ADFIT - Common Plant (283750 from C-DT	0	6,344	6,344	0	4,424	4,424	0	1,920	1,920
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(256,294)	(256,294)	0	(182,197)	(182,197)	0	(74,097)	(74,097)
		TOTAL ACCUMULATED DFIT	0	(115,581,822)	(115,581,822)	0	(81,982,932)	(81,982,932)	0	(33,598,890)	(33,598,890)
		NET GAS UTILITY PLANT	760,741,527	934,849	761,676,376	542,947,489	(1,295,278)	541,652,211	217,794,038	2,230,127	220,024,165

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%	66.771%	33.229%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.089%	28.911%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended June 30, 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	760,741,527	934,849	761,676,376	542,947,489	(1,295,278)	541,652,211	217,794,038	2,230,127	220,024,165
	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	1,339,073	2,110,211	3,449,284	816,034	1,471,598	2,287,632	523,039	638,613	1,161,652
4	182318 Accumulated Amortization - AFUDC	(226,682)	(1,020,659)	(1,247,341)	(133,139)	(711,820)	(844,959)	(93,543)	(308,839)	(402,382)
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	9,639,590	9,639,590	0	6,558,777	6,558,777	0	3,080,813	3,080,813
1	164115 Gas Inventory--Clay Basin	0	0	0	0	0	0	0	0	0
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,915,511	0	2,915,511	2,915,511	0	2,915,511	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	6,919,443	0	6,919,443	6,919,443	0	6,919,443	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,065,341)	0	(2,065,341)	(2,065,341)	0	(2,065,341)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(15,229,234)	0	(15,229,234)	(4,910,301)	0	(4,910,301)	(10,318,933)	0	(10,318,933)
99	190393 ADFIT-Customer Tax Credit	3,198,139	0	3,198,139	1,031,163	0	1,031,163	2,166,976	0	2,166,976
99	235199 Customer Deposits	(1,055)	0	(1,055)	(1,055)	0	(1,055)	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	1,808,048	0	1,808,048	1,808,048	0	1,808,048	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(379,690)	0	(379,690)	(379,690)	0	(379,690)	0	0	0
C-WKC	Working Capital	20,824,973	0	20,824,973	14,600,446	0	14,600,446	6,224,527	0	6,224,527
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	19,103,185	16,460,206	35,563,391	20,601,119	11,217,971	31,819,090	(1,497,934)	5,242,235	3,744,301
	NET RATE BASE	779,844,712	17,395,055	797,239,767	563,548,608	9,922,693	573,471,301	216,296,104	7,472,362	223,768,466

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended June 30, 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	
<b>Electric Production</b>														
Steam (ED-AN)	3,807,025	3,807,025												
Steam (ED-ID)	4,521,468	4,521,468												
Steam (ED-WA)	11,560,314	11,560,314												
Hydro (ED-AN)	17,050,667	17,050,667												
Other (ED-AN)	10,586,227	10,586,227												
<b>Total Electric Production</b>	<b>47,525,701</b>	<b>47,525,701</b>												
<b>Electric Transmission</b>														
ED-AN	22,182,880	22,182,880												
ED-ID	246,460	246,460												
ED-WA	523,457	523,457												
<b>Total Electric Transmission</b>	<b>22,952,797</b>	<b>22,952,797</b>												
<b>Electric Distribution</b>														
ED-AN	86,451	86,451												
ED-ID	19,597,089	19,597,089												
ED-WA	41,053,441	41,053,441												
<b>Total Electric Distribution</b>	<b>60,736,981</b>	<b>60,736,981</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	778,538		778,538			778,538	778,538		529,717	529,717		248,821	248,821	
GD-OR	133,064			133,064										
<b>Total Gas Underground Storage</b>	<b>911,602</b>		<b>778,538</b>	<b>133,064</b>		<b>778,538</b>	<b>778,538</b>		<b>529,717</b>	<b>529,717</b>		<b>248,821</b>	<b>248,821</b>	
<b>Gas Distribution</b>														
6 GD-AN	55,165		55,165				55,165	55,165		36,834	36,834		18,331	18,331
GD-ID	7,068,518		7,068,518		7,068,518	7,068,518	7,068,518				7,068,518		7,068,518	
GD-WA	17,385,801		17,385,801		17,385,801	17,385,801	17,385,801	17,385,801						
GD-OR	11,453,569			11,453,569										
<b>Total Gas Distribution</b>	<b>35,963,053</b>		<b>24,509,484</b>	<b>11,453,569</b>	<b>24,454,319</b>	<b>55,165</b>	<b>24,509,484</b>	<b>17,385,801</b>	<b>36,834</b>	<b>17,422,635</b>	<b>7,068,518</b>	<b>18,331</b>	<b>7,086,849</b>	
<b>General Plant</b>														
ED-AN	2,726,057	2,726,057												
ED-ID	581,459	581,459												
ED-WA	1,547,734	1,547,734												
7,4 CD-AA	21,564,754	15,412,761	4,248,257	1,903,736		4,248,257	4,248,257		2,962,607	2,962,607		1,285,650	1,285,650	
9,4 CD-AN	898,058	703,377	194,681			194,681	194,681		135,765	135,765		58,916	58,916	
9 CD-ID	448,748	351,468	97,280		97,280	97,280	97,280				97,280		97,280	
9 CD-WA	1,628,496	1,275,471	353,025		353,025	353,025	353,025	353,025						
8,4 GD-AA	340,850		234,587	106,263		234,587	234,587		163,594	163,594		70,993	70,993	
4 GD-AN	21,038		21,038			21,038	21,038		14,671	14,671		6,367	6,367	
GD-ID	52,148		52,148		52,148	52,148	52,148				52,148		52,148	
GD-WA	1,123,915		1,123,915		1,123,915	1,123,915	1,123,915	1,123,915						
GD-OR	183,384			183,384										
<b>Total General Plant</b>	<b>31,116,641</b>	<b>22,598,327</b>	<b>6,324,931</b>	<b>2,193,383</b>	<b>1,626,368</b>	<b>4,698,563</b>	<b>6,324,931</b>	<b>1,476,940</b>	<b>3,276,637</b>	<b>4,753,577</b>	<b>149,428</b>	<b>1,421,926</b>	<b>1,571,354</b>	
<b>Total Depreciation Expense</b>	<b>199,206,775</b>	<b>153,813,806</b>	<b>31,612,953</b>	<b>13,780,016</b>	<b>26,080,687</b>	<b>5,532,266</b>	<b>31,612,953</b>	<b>18,862,741</b>	<b>3,843,188</b>	<b>22,705,929</b>	<b>7,217,946</b>	<b>1,689,078</b>	<b>8,907,024</b>	

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			66.771%	33.229%			

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended June 30, 2024  
 Ending Balance Basis

Report ID:  
**G-AMTX-12E**

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
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	918,401	918,401											
Misc Intangible Plt (303000) ED-AN	263,207	263,207											
<b>Total Production/Transmission</b>	<b>1,181,608</b>	<b>1,181,608</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	112,025	112,025											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>117,891</b>	<b>117,891</b>											
<b>General Plant - 303000</b>													
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		14,795
GD-WA	24,862		24,862		24,862	24,862	24,862	24,862		24,862			
GD-OR	6,607			6,607									
<b>Total General Plant - 303000</b>	<b>470,826</b>	<b>304,109</b>	<b>123,489</b>	<b>43,228</b>	<b>39,657</b>	<b>83,832</b>	<b>123,489</b>	<b>24,862</b>	<b>58,462</b>	<b>83,324</b>	<b>14,795</b>	<b>25,370</b>	<b>40,165</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	50,970,575	36,429,690	10,041,203	4,499,682		10,041,203	10,041,203		7,002,434	7,002,434		3,038,769	3,038,769
9,4 CD-AN	83,346	65,278	18,068			18,068	18,068		12,600	12,600		5,468	5,468
9,4 CD-ID	0	0	0		0	0	0				0		0
9,4 CD-WA	1,319,863	1,033,743	286,120		286,120	286,120	286,120	286,120		286,120			0
ED-AN	7,885,584	7,885,584											
ED-ID	0	0											
ED-WA	1,356,119	1,356,119											
8,4 GD-AA	303,846		209,119	94,727		209,119	209,119		145,833	145,833		63,286	63,286
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	71,456			71,456									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>61,990,789</b>	<b>46,770,414</b>	<b>10,554,510</b>	<b>4,665,865</b>	<b>286,120</b>	<b>10,268,390</b>	<b>10,554,510</b>	<b>286,120</b>	<b>7,160,867</b>	<b>7,446,987</b>	<b>0</b>	<b>3,107,523</b>	<b>3,107,523</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
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									
<b>Total General Plant- 390200, 396200</b>	<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>64,183,545</b>	<b>48,796,453</b>	<b>10,677,999</b>	<b>4,709,093</b>	<b>325,777</b>	<b>10,352,222</b>	<b>10,677,999</b>	<b>310,982</b>	<b>7,219,329</b>	<b>7,530,311</b>	<b>14,795</b>	<b>3,132,893</b>	<b>3,147,688</b>

**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 Rati	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended June 30, 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
<b>Electric Production</b>													
	Steam (ED-AN)	(79,085,793)	(79,085,793)										
	Steam (ED-ID)	(102,300,571)	(102,300,571)										
	Steam (ED-WA)	(202,976,049)	(202,976,049)										
	Hydro (ED-AN)	(211,158,549)	(211,158,549)										
	Other (ED-AN)	(184,963,863)	(184,963,863)										
	<b>Total Electric Production</b>	<b>(780,484,825)</b>	<b>(780,484,825)</b>										
<b>Electric Transmission</b>													
	ED-AN	(263,272,111)	(263,272,111)										
	ED-ID	(10,978,467)	(10,978,467)										
	ED-WA	(17,497,457)	(17,497,457)										
	<b>Total Electric Transmission</b>	<b>(291,748,035)</b>	<b>(291,748,035)</b>										
<b>Electric Distribution</b>													
	ED-AN	(616,525)	(616,525)										
	ED-ID	(303,870,228)	(303,870,228)										
	ED-WA	(507,060,973)	(507,060,973)										
	<b>Total Electric Distribution</b>	<b>(811,547,726)</b>	<b>(811,547,726)</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	(20,371,793)	(20,371,793)			(20,371,793)	(20,371,793)		(13,860,968)	(13,860,968)		(6,510,825)	(6,510,825)
	GD-OR	(1,841,373)	(1,841,373)										
	<b>Total Gas Underground Storage</b>	<b>(22,213,166)</b>	<b>(20,371,793)</b>	<b>(1,841,373)</b>		<b>(20,371,793)</b>	<b>(20,371,793)</b>		<b>(13,860,968)</b>	<b>(13,860,968)</b>		<b>(6,510,825)</b>	<b>(6,510,825)</b>
<b>Gas Distribution</b>													
6	GD-AN	(2,107,383)	(2,107,383)				(2,107,383)	(2,107,383)		(1,407,121)	(1,407,121)		(700,262)
	GD-ID	(111,024,951)	(111,024,951)			(111,024,951)	(111,024,951)					(111,024,951)	(111,024,951)
	GD-WA	(209,740,024)	(209,740,024)			(209,740,024)	(209,740,024)	(209,740,024)		(209,740,024)			
	GD-OR	(154,081,676)	(154,081,676)										
	<b>Total Gas Distribution</b>	<b>(476,954,034)</b>	<b>(322,872,358)</b>	<b>(154,081,676)</b>		<b>(320,764,975)</b>	<b>(2,107,383)</b>	<b>(322,872,358)</b>	<b>(209,740,024)</b>	<b>(1,407,121)</b>	<b>(211,147,145)</b>	<b>(111,024,951)</b>	<b>(700,262)</b>
<b>General Plant</b>													
	ED-AN	(36,947,896)	(36,947,896)										
	ED-ID	(14,174,069)	(14,174,069)										
	ED-WA	(27,815,060)	(27,815,060)										
7,4	CD-AA	(103,416,699)	(73,913,983)	(20,373,090)	(9,129,626)		(20,373,090)	(20,373,090)		(14,207,582)	(14,207,582)		(6,165,508)
9,4	CD-AN	(8,945,053)	(7,005,945)	(1,939,108)			(1,939,108)	(1,939,108)		(1,352,276)	(1,352,276)		(586,832)
9	CD-ID	(4,165,113)	(3,262,200)	(902,913)		(902,913)	(902,913)				(902,913)		(902,913)
9	CD-WA	(9,174,950)	(7,186,004)	(1,988,946)		(1,988,946)	(1,988,946)	(1,988,946)		(1,988,946)			
8,4	GD-AA	(2,900,561)	(1,996,282)	(904,279)			(1,996,282)	(1,996,282)		(1,392,147)	(1,392,147)		(604,135)
4	GD-AN	(4,121,541)	(4,121,541)				(4,121,541)	(4,121,541)		(2,874,239)	(2,874,239)		(1,247,302)
	GD-ID	(2,489,292)	(2,489,292)			(2,489,292)	(2,489,292)				(2,489,292)		(2,489,292)
	GD-WA	(14,256,529)	(14,256,529)			(14,256,529)	(14,256,529)	(14,256,529)		(14,256,529)			
	GD-OR	(6,092,834)	(6,092,834)										
	<b>Total General Plant</b>	<b>(234,499,597)</b>	<b>(170,305,157)</b>	<b>(48,067,701)</b>	<b>(16,126,739)</b>		<b>(19,637,680)</b>	<b>(28,430,021)</b>	<b>(48,067,701)</b>	<b>(16,245,475)</b>	<b>(19,826,244)</b>	<b>(36,071,719)</b>	<b>(3,392,205)</b>
	<b>Total Accumulated Depreciation</b>	<b>(2,617,447,383)</b>	<b>(2,054,085,743)</b>	<b>(391,311,852)</b>	<b>(172,049,788)</b>		<b>(340,402,655)</b>	<b>(50,909,197)</b>	<b>(391,311,852)</b>	<b>(225,985,499)</b>	<b>(35,094,333)</b>	<b>(261,079,832)</b>	<b>(114,417,156)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				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			66.771%	33.229%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended June 30, 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(17,029,355)	(17,029,355)											
Misc Intangible Plt (303000)	ED-AN	(3,213,573)	(3,213,573)											
<b>Total Production/Transmission</b>		<b>(20,242,928)</b>	<b>(20,242,928)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(560,288)	(560,288)											
Misc Intangible Plt (303000)	ED-WA	(74,937)	(74,937)											
<b>Total Distribution</b>		<b>(635,225)</b>	<b>(635,225)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,658,040)	(4,043,914)	(1,114,634)	(499,492)		(1,114,634)	(1,114,634)		(777,312)	(777,312)		(337,322)	(337,322)
9,4	CD-AN	(160,007)	(125,321)	(34,686)			(34,686)	(34,686)		(24,189)	(24,189)		(10,497)	(10,497)
	GD-ID	(182,241)		(182,241)			(182,241)	(182,241)				(182,241)		(182,241)
	GD-WA	(352,894)		(352,894)			(352,894)	(352,894)	(352,894)		(352,894)			
	GD-OR	(138,911)			(138,911)									
<b>Total General Plant - 303000</b>		<b>(6,492,093)</b>	<b>(4,169,235)</b>	<b>(1,684,455)</b>	<b>(638,403)</b>	<b>(535,135)</b>	<b>(1,149,320)</b>	<b>(1,684,455)</b>	<b>(352,894)</b>	<b>(801,501)</b>	<b>(1,154,395)</b>	<b>(182,241)</b>	<b>(347,819)</b>	<b>(530,060)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(187,456,807)	(133,979,129)	(36,928,991)	(16,548,687)		(36,928,991)	(36,928,991)		(25,753,170)	(25,753,170)		(11,175,821)	(11,175,821)
9,4	CD-AN	(198,115)	(155,168)	(42,947)			(42,947)	(42,947)		(29,950)	(29,950)		(12,997)	(12,997)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(2,673,581)	(2,094,002)	(579,579)			(579,579)	(579,579)	(579,579)		(579,579)		0	0
	ED-AN	(19,951,291)	(19,951,291)											
	ED-ID	0	0											
	ED-WA	(4,034,149)	(4,034,149)											
8,4	GD-AA	(305,376)		(210,172)	(95,204)		(365,838)	(365,838)		(255,125)	(255,125)		(110,713)	(110,713)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(118,844)			(118,844)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(214,738,163)</b>	<b>(160,213,739)</b>	<b>(37,761,689)</b>	<b>(16,762,735)</b>	<b>(579,579)</b>	<b>(37,337,776)</b>	<b>(37,917,355)</b>	<b>(579,579)</b>	<b>(26,038,245)</b>	<b>(26,617,824)</b>	<b>0</b>	<b>(11,299,531)</b>	<b>(11,299,531)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(1,790,781)	(1,790,781)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0		0	0
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,790,781)</b>	<b>(1,790,781)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(243,899,190)</b>	<b>(187,051,908)</b>	<b>(39,446,144)</b>	<b>(17,401,138)</b>	<b>(1,114,714)</b>	<b>(38,487,096)</b>	<b>(39,601,810)</b>	<b>(932,473)</b>	<b>(26,839,746)</b>	<b>(27,772,219)</b>	<b>(182,241)</b>	<b>(11,647,350)</b>	<b>(11,829,591)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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%									



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended June 30, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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
	<b>389XXX Land &amp; Land Rights</b>												
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	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	12,635,544	0	0	9,030,876	9,030,876	0	0	2,489,202	2,489,202	0	1,115,466	1,115,466
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
	<b>TOTAL ACCOUNT</b>	<b>19,962,374</b>	<b>811,230</b>	<b>704,722</b>	<b>10,420,709</b>	<b>11,936,661</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,708,226</b>	<b>6,064,730</b>	<b>845,517</b>	<b>1,115,466</b>	<b>1,960,983</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,461,543	0	0	0	0	0	0	0	0	4,461,543	0	4,461,543
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,419,118	0	0	94,642,592	94,642,592	0	0	26,086,566	26,086,566	0	11,689,960	11,689,960
9	CD-WA / ID / AN	32,447,535	9,656,410	6,427,675	9,329,473	25,413,558	2,672,706	1,779,055	2,582,216	7,033,977	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,430,806</b>	<b>18,172,839</b>	<b>9,825,297</b>	<b>113,110,024</b>	<b>141,108,160</b>	<b>27,723,306</b>	<b>1,779,055</b>	<b>28,668,782</b>	<b>58,171,143</b>	<b>4,461,543</b>	<b>11,689,960</b>	<b>16,151,503</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,977,375	1,828,304	7,798	2,141,273	3,977,375	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	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	61,060,111	0	0	43,640,882	43,640,882	0	0	12,028,842	12,028,842	0	5,390,387	5,390,387
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
	<b>TOTAL ACCOUNT</b>	<b>66,001,374</b>	<b>2,274,080</b>	<b>15,537</b>	<b>45,842,750</b>	<b>48,132,367</b>	<b>356,505</b>	<b>2,142</b>	<b>12,096,791</b>	<b>12,455,438</b>	<b>0</b>	<b>5,413,569</b>	<b>5,413,569</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	63,274,335	25,563,779	12,777,027	24,933,529	63,274,335	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,662,737	0	0	0	0	10,525,495	3,313,285	2,823,957	16,662,737	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
	<b>TOTAL ACCOUNT</b>	<b>99,185,199</b>	<b>27,016,143</b>	<b>13,497,895</b>	<b>33,493,352</b>	<b>74,007,390</b>	<b>10,927,481</b>	<b>3,512,807</b>	<b>5,253,745</b>	<b>19,694,033</b>	<b>4,776,506</b>	<b>707,270</b>	<b>5,483,776</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended June 30, 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
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
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	6,162,793	654,182	185,405	3,987,236	4,826,823	181,065	51,316	1,103,589	1,335,970	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,882,744</b>	<b>713,048</b>	<b>185,405</b>	<b>4,410,103</b>	<b>5,308,556</b>	<b>403,418</b>	<b>51,316</b>	<b>1,106,056</b>	<b>1,560,790</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	9,750,819	1,971,610	659,410	7,119,799	9,750,819	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,035,779	0	0	0	0	3,111,575	589,600	334,604	4,035,779	0	0	0
99	GD-OR / AS	1,562,293	0	0	0	0	0	0	0	0	1,562,293	0	1,562,293
8	GD-AA	5,886,060	0	0	0	0	0	0	4,051,022	4,051,022	0	1,835,038	1,835,038
7	CD-AA	15,978,457	0	0	11,420,123	11,420,123	0	0	3,147,756	3,147,756	0	1,410,578	1,410,578
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>39,226,921</b>	<b>2,000,272</b>	<b>1,413,021</b>	<b>19,334,673</b>	<b>22,747,966</b>	<b>3,119,508</b>	<b>798,185</b>	<b>7,753,353</b>	<b>11,671,046</b>	<b>1,562,293</b>	<b>3,245,616</b>	<b>4,807,909</b>
	<b>394100 Electric Charging Stations</b>												
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
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	3,280,160	398,866	2,211	2,879,083	3,280,160	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	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,991,269</b>	<b>398,866</b>	<b>2,211</b>	<b>3,775,880</b>	<b>4,176,957</b>	<b>110,331</b>	<b>0</b>	<b>502,134</b>	<b>612,465</b>	<b>18,586</b>	<b>183,261</b>	<b>201,847</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended June 30, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,466,325	12,246,524	7,583,364	4,636,437	24,466,325	0	0	0	0	0	0	0
99	GD-WA / ID / AN	5,253,824	0	0	0	0	3,518,169	915,066	820,589	5,253,824	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
	<b>TOTAL ACCOUNT</b>	<b>31,659,303</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,509,461</b>	<b>25,914,577</b>	<b>3,588,424</b>	<b>1,004,023</b>	<b>1,061,791</b>	<b>5,654,238</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,531,115	12,180,583	6,725,730	22,624,802	41,531,115	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,062,974	0	0	0	0	769,126	287,726	6,122	1,062,974	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	124,371,631	0	0	88,890,892	88,890,892	0	0	24,501,211	24,501,211	0	10,979,528	10,979,528
9	CD-WA / ID / AN	16,885,476	10,629,618	69,756	2,525,668	13,225,042	2,942,071	19,307	699,056	3,660,434	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>184,813,726</b>	<b>22,810,201</b>	<b>6,795,486</b>	<b>114,041,362</b>	<b>143,647,049</b>	<b>3,711,197</b>	<b>307,033</b>	<b>25,373,836</b>	<b>29,392,066</b>	<b>719,232</b>	<b>11,055,379</b>	<b>11,774,611</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	260,283	0	6,846	253,437	260,283	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	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	845,380	0	0	604,210	604,210	0	0	166,540	166,540	0	74,630	74,630
9	CD-WA / ID / AN	32,683	0	18,767	6,831	25,598	0	5,194	1,891	7,085	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,148,327</b>	<b>0</b>	<b>25,613</b>	<b>864,478</b>	<b>890,091</b>	<b>0</b>	<b>5,194</b>	<b>169,043</b>	<b>174,237</b>	<b>9,092</b>	<b>74,907</b>	<b>83,999</b>
	<b>TOTAL GENERAL PLANT</b>	<b>669,418,830</b>	<b>86,697,032</b>	<b>40,369,950</b>	<b>350,919,579</b>	<b>477,986,561</b>	<b>53,201,892</b>	<b>7,554,537</b>	<b>84,693,757</b>	<b>145,450,186</b>	<b>12,448,895</b>	<b>33,533,188</b>	<b>45,982,083</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended June 30, 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
	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	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,430,441</b>	<b>16,750,157</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,267,899</b>	<b>3,062,010</b>	<b>425,951</b>	<b>549,322</b>	<b>975,273</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	31,255,124	6,440,700	0	24,814,424	31,255,124	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	114,032,960	0	0	81,501,637	81,501,637	0	0	22,464,493	22,464,493	0	10,066,830	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		<b>TOTAL ACCOUNT</b>	<b>147,161,111</b>	<b>7,138,218</b>	<b>0</b>	<b>106,520,678</b>	<b>113,658,896</b>	<b>193,060</b>	<b>0</b>	<b>22,773,427</b>	<b>22,966,487</b>	<b>354,611</b>	<b>10,181,117</b>	<b>10,535,728</b>
	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	43,537,253	0	0	31,116,945	31,116,945	0	0	8,576,839	8,576,839	0	3,843,469	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>52,073,959</b>	<b>0</b>	<b>0</b>	<b>38,513,658</b>	<b>38,513,658</b>	<b>0</b>	<b>0</b>	<b>9,361,428</b>	<b>9,361,428</b>	<b>0</b>	<b>4,198,873</b>	<b>4,198,873</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	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	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>70,157,241</b>	<b>70,157,241</b>	<b>0</b>	<b>0</b>	<b>19,337,610</b>	<b>19,337,610</b>	<b>0</b>	<b>8,665,605</b>	<b>8,665,605</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended June 30, 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
	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	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	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	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	0
		TOTAL ACCOUNT	4,376,485	3,746,344	0	59,497	3,805,841	546,896	0	16,399	563,295	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	784,019	0	0	784,019	784,019	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	30,782,701	0	0	22,001,012	22,001,012	0	0	6,064,192	6,064,192	0	2,717,497	2,717,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	31,566,720	0	0	22,785,031	22,785,031	0	0	6,064,192	6,064,192	0	2,717,497	2,717,497
		TOTAL	391,132,391	11,204,278	0	283,144,618	294,348,896	1,762,550	771,517	64,571,955	67,106,022	780,562	28,896,911	29,677,473

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended June 30, 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	(61,534,247)	(43,979,757)	(12,122,247)	(5,432,243)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
7	282919 CD-AA	(7,217,294)	(5,158,344)	(1,421,807)	(637,143)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	(69,548,665)	(49,764,630)	(13,717,492)	(6,066,543)

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 June 30, 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	7,408,462	7,408,462	0	0	0	0	7,408,462
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	108,377,174	43,657,975	0	152,035,149	93,776,728	37,433,448	14,600,446	6,224,527	0
<b>TOTAL</b>		<b>108,377,174</b>	<b>43,657,975</b>	<b>7,408,565</b>	<b>159,443,714</b>	<b>93,776,728</b>	<b>37,433,448</b>	<b>14,600,446</b>	<b>6,224,527</b>	<b>7,408,565</b>

ALLOCATION RATIOS:

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