

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

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	55,835,374	40,904,501	14,930,873
Adjustments			
Adjusted Gas Net Operating Income (Loss)	55,835,374	40,904,501	14,930,873
G-APL Gas Net Adjusted Rate Base	798,373,441	574,143,741	224,229,700
<b>RATE OF RETURN</b>	<b>6.994%</b>	<b>7.124%</b>	<b>6.659%</b>

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  
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	7-01-2024 thru 07-31-2024	274,119 <b>100.000%</b>	178,343 <b>65.060%</b>	95,776 <b>34.940%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2023 thru 07-31-2024	14,428,297 <b>100.000%</b>	10,115,352 <b>70.108%</b>	4,312,945 <b>29.892%</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	08-01-2023 thru 07-31-2024	291,673,567 <b>100.000%</b>	194,551,746 <b>66.702%</b>	97,121,821 <b>33.298%</b>

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

Input			Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023				
	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	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System	Washington	Idaho	
			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	08-01-2023 thru 07-31-2024	31,616,579	22,750,476	8,866,103	
			<b>100.000%</b>	<b>71.957%</b>	<b>28.043%</b>	
12	Net Gas Plant (before ADFIT) Percent	7-01-2024 thru 07-31-2024	880,245,065	626,186,525	254,058,540	
			<b>100.000%</b>	<b>71.138%</b>	<b>28.862%</b>	
13	G-PLT Net Gas General Plant Percent	7-01-2024 thru 07-31-2024	97,476,164	76,209,247	21,266,917	
			<b>100.000%</b>	<b>78.182%</b>	<b>21.818%</b>	
14	Net Allocated Schedule M's Percent	08-01-2023 thru 07-31-2024	-36,908,682	-26,496,625	-10,412,057	
			<b>100.000%</b>	<b>71.790%</b>	<b>28.210%</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 July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>REVENUES</b>									
		<b>SALES OF GAS:</b>									
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
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>381,851,484</b>	<b>0</b>	<b>381,851,484</b>	<b>272,522,904</b>	<b>0</b>	<b>272,522,904</b>	<b>109,328,580</b>	<b>0</b>	<b>109,328,580</b>
		<b>OTHER OPERATING REVENUES:</b>									
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
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>72,231,299</b>	<b>404,715</b>	<b>72,636,014</b>	<b>50,231,721</b>	<b>282,236</b>	<b>50,513,957</b>	<b>21,999,578</b>	<b>122,479</b>	<b>22,122,057</b>
		<b>TOTAL GAS REVENUES</b>	<b>454,082,783</b>	<b>404,715</b>	<b>454,487,498</b>	<b>322,754,625</b>	<b>282,236</b>	<b>323,036,861</b>	<b>131,328,158</b>	<b>122,479</b>	<b>131,450,637</b>
		<b>PRODUCTION EXPENSES:</b>									
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
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>241,824,876</b>	<b>1,014,202</b>	<b>242,839,078</b>	<b>163,863,572</b>	<b>680,854</b>	<b>164,544,426</b>	<b>77,961,304</b>	<b>333,348</b>	<b>78,294,652</b>
		<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
		<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,805,802</b>	<b>2,805,802</b>	<b>0</b>	<b>1,909,067</b>	<b>1,909,067</b>	<b>0</b>	<b>896,735</b>	<b>896,735</b>
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
		<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>1,067,363</b>	<b>1,067,363</b>	<b>0</b>	<b>726,234</b>	<b>726,234</b>	<b>0</b>	<b>341,129</b>	<b>341,129</b>
		<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,873,165</b>	<b>3,873,165</b>	<b>0</b>	<b>2,635,301</b>	<b>2,635,301</b>	<b>0</b>	<b>1,237,864</b>	<b>1,237,864</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	81,722	81,722	0	53,168	53,168	0	28,554	28,554
2	902000	Meter Reading Expenses	340,420	76,840	417,260	237,968	49,992	287,960	102,452	26,848	129,300
2	903XXX	Customer Records & Collection Expenses	653,053	5,208,569	5,861,622	380,708	3,388,695	3,769,403	272,345	1,819,874	2,092,219
2	904000	Uncollectible Accounts	1,029,026	56,093	1,085,119	661,827	36,494	698,321	367,199	19,599	386,798
2	905000	Misc Customer Accounts	0	162,485	162,485	0	105,713	105,713	0	56,772	56,772
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,022,499</b>	<b>5,585,709</b>	<b>7,608,208</b>	<b>1,280,503</b>	<b>3,634,062</b>	<b>4,914,565</b>	<b>741,996</b>	<b>1,951,647</b>	<b>2,693,643</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	20,795,524	71,891	20,867,415	16,703,879	46,772	16,750,651	4,091,645	25,119	4,116,764
2	909000	Advertising	80,178	541,473	621,651	58,974	352,282	411,256	21,204	189,191	210,395
2	910000	Misc Customer Service & Info Exp	0	60,806	60,806	0	39,560	39,560	0	21,246	21,246
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>20,875,702</b>	<b>674,170</b>	<b>21,549,872</b>	<b>16,762,853</b>	<b>438,614</b>	<b>17,201,467</b>	<b>4,112,849</b>	<b>235,556</b>	<b>4,348,405</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</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>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
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
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>5,306,491</b>	<b>26,905,088</b>	<b>32,211,579</b>	<b>4,095,523</b>	<b>18,762,800</b>	<b>22,858,323</b>	<b>1,210,968</b>	<b>8,142,288</b>	<b>9,353,256</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended July 31, 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	1,615,722	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	162,676	189,215	11,678	66,000	77,678
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	11,467,809	13,180,507	(2,128,011)	4,971,964	2,843,953
TOTAL ADMIN & GENERAL EXPENSES	4,891,178	43,344,861	48,236,039	5,808,221	30,230,609	36,038,830	(917,043)	13,114,252	12,197,209
TOTAL EXPENSES BEFORE FIT	333,516,420	68,001,525	401,517,945	238,166,721	47,088,758	285,255,479	95,349,699	20,912,767	116,262,466
NET OPERATING INCOME (LOSS) BEFORE FIT			52,969,553			37,781,382			15,188,171
G-FIT FEDERAL INCOME TAX			28,374,370			22,447,161			5,927,209
G-FIT DEFERRED FEDERAL INCOME TAX			(31,240,191)			(25,570,280)			(5,669,911)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			55,835,374			40,904,501			14,930,873

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.060%	34.940%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	62,346	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>14,536,211</b>	<b>404,715</b>	<b>14,940,926</b>	<b>10,453,384</b>	<b>282,237</b>	<b>10,735,621</b>	<b>4,082,827</b>	<b>122,478</b>	<b>4,205,305</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 July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>237,248,539</b>	<b>0</b>	<b>237,248,539</b>	<b>160,739,474</b>	<b>0</b>	<b>160,739,474</b>	<b>76,509,065</b>	<b>0</b>	<b>76,509,065</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	149,948	71,891	221,839	92,002	46,772	138,774	57,946	25,119	83,065
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	46,772	16,750,651	4,091,645	25,119	4,116,764

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.060%	34.940%
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 July 31, 2024 Ending Balance 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	798,373,441	574,143,741	224,229,700
	Interest Deduction for FIT Calculation	23,113,897	16,615,720	6,498,177
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 July 31, 2024 Ending Balance 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	334,897,465	230,975,973	103,921,492
G-OPS	Book Deprec/Amort and Reg Amortizations	39,588,011	29,950,239	9,637,772
G-OTX	Taxes Other than FIT	27,032,469	24,329,267	2,703,202
	Net Operating Income Before FIT	52,969,553	37,781,382	15,188,171
G-INT	Less: Interest Expense	23,113,897	16,615,720	6,498,177
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,719)	0	(4,719)
G-SCM	Schedule M Adjustments	105,265,112	85,725,580	19,539,532
	Taxable Net Operating Income	135,116,049	106,891,242	28,224,807
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	28,374,370	22,447,161	5,927,209
G-DTE	Deferred FIT	(23,785,311)	(19,203,897)	(4,581,414)
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	(2,865,821)	(3,123,119)	257,298
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12E</b>
For Twelve Months Ended July 31, 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	26,381,225	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	1,567,711	1,567,711	0	1,115,238	1,115,238	0	452,473	452,473
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(386,750)	(386,750)	0	(275,126)	(275,126)	0	(111,624)	(111,624)
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	15,648	15,648	0	6,349	6,349
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	(285,969)	(285,969)	0	(116,023)	(116,023)
12	997027	Customer Uncollectibles	(130,275)	(800,144)	(930,419)	(373,922)	(569,206)	(943,128)	243,647	(230,938)	12,709
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	1,470,228	1,470,228	0	596,498	596,498
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	(94,333)	(94,333)	0	(38,272)	(38,272)
12	997049	Tax Depreciation	0	(40,937,631)	(40,937,631)	0	(29,122,212)	(29,122,212)	0	(11,815,419)	(11,815,419)
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	3,388,694	3,388,694	0	1,374,856	1,374,856
12	997081	Deferred Compensation	0	(13,284)	(13,284)	0	(9,450)	(9,450)	0	(3,834)	(3,834)
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	225,837	225,837	0	160,656	160,656	0	65,181	65,181
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	(1,672,344)	(1,672,344)	0	(678,501)	(678,501)
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	57,529	57,529	158,334	23,341	181,675
12	997111	Capitalized Transportation	0	(30,843)	(30,843)	0	(21,941)	(21,941)	0	(8,902)	(8,902)
12	997114	AFUDC Debt CWIP	0	38,842	38,842	0	27,631	27,631	0	11,211	11,211
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	775,629	775,629	0	551,767	551,767	0	223,862	223,862
12	997120	Transportation Tax Disallowance	0	38,538	38,538	0	27,415	27,415	0	11,123	11,123
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	(53,613)	(53,613)	0	(21,752)	(21,752)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(13,725,978)	(13,725,978)	0	(9,764,386)	(9,764,386)	0	(3,961,592)	(3,961,592)
12	997129	Mixed Service Costs (IDD#5)	0	(6,100,000)	(6,100,000)	0	(4,339,418)	(4,339,418)	0	(1,760,582)	(1,760,582)
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	94,156	94,156	0	38,201	38,201
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	1,587,437	1,587,437	0	644,053	644,053
99	997147	Energy Efficiency Program	(4,693)	0	(4,693)	(4,693)	0	(4,693)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>142,173,794</b>	<b>(36,908,682)</b>	<b>105,265,112</b>	<b>112,222,206</b>	<b>(26,496,626)</b>	<b>85,725,580</b>	<b>29,951,588</b>	<b>(10,412,056)</b>	<b>19,539,532</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.060%	34.940%
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)	100.000%	71.138%	28.862%
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 July 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	972,808	692,036	280,772
99	410100	Deferred Federal Income Tax Exp	(2,626,665)	(1,614,894)	(1,011,771)
		<b>SUBTOTAL</b>	<b>(1,653,857)</b>	<b>(922,858)</b>	<b>(730,999)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,439,478)	(2,446,776)	(992,702)
99	411100	Deferred Federal Income Tax Exp	(21,718,373)	(17,952,741)	(3,765,632)
		<b>SUBTOTAL</b>	<b>(25,157,851)</b>	<b>(20,399,517)</b>	<b>(4,758,334)</b>
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
		<b>SUBTOTAL</b>	<b>3,026,397</b>	<b>2,118,478</b>	<b>907,919</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(23,785,311)</b>	<b>(19,203,897)</b>	<b>(4,581,414)</b>
99	411193	Customer Tax Credit Amortization	(7,454,880)	(6,366,383)	(1,088,497)
		<b>SUBTOTAL</b>	<b>(7,454,880)</b>	<b>(6,366,383)</b>	<b>(1,088,497)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.138%	28.862%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	286,123	286,123	0	194,678	194,678	0	91,445	91,445
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>286,123</b>	<b>286,123</b>	<b>0</b>	<b>194,678</b>	<b>194,678</b>	<b>0</b>	<b>91,445</b>	<b>91,445</b>
		<b>DISTRIBUTION</b>									
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)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>24,971,226</b>	<b>0</b>	<b>24,971,226</b>	<b>22,871,193</b>	<b>0</b>	<b>22,871,193</b>	<b>2,100,033</b>	<b>0</b>	<b>2,100,033</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
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
		<b>TOTAL A&amp;G TAX</b>	<b>632,524</b>	<b>1,142,596</b>	<b>1,775,120</b>	<b>466,584</b>	<b>796,812</b>	<b>1,263,396</b>	<b>165,940</b>	<b>345,784</b>	<b>511,724</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>25,603,750</b>	<b>1,428,719</b>	<b>27,032,469</b>	<b>23,337,777</b>	<b>991,490</b>	<b>24,329,267</b>	<b>2,265,973</b>	<b>437,229</b>	<b>2,703,202</b>

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  
Ending Balance Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	292,239	62,186,123	62,478,362	292,239	43,366,737	43,658,976	0	18,819,386	18,819,386
TOTAL INTANGIBLE PLANT			2,086,350	63,454,022	65,540,372	1,314,833	44,250,932	45,565,765	771,517	19,203,090	19,974,607
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	3,556,753	3,556,753	0	2,420,015	2,420,015	0	1,136,738	1,136,738
1	352XXX	Wells	0	24,177,914	24,177,914	0	16,450,653	16,450,653	0	7,727,261	7,727,261
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	16,072,543	16,072,543	0	10,935,758	10,935,758	0	5,136,785	5,136,785
1	355000	Measuring & Regulating Equipment	0	2,681,144	2,681,144	0	1,824,250	1,824,250	0	856,894	856,894
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,695,016	3,695,016	0	2,514,089	2,514,089	0	1,180,927	1,180,927
TOTAL UNDERGROUND STORAGE PLANT			0	54,296,567	54,296,567	0	36,960,862	36,960,862	0	17,335,705	17,335,705
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	725,827	0	725,827	536,990	0	536,990	188,837	0	188,837
6	375000	Structures & Improvements	1,739,566	0	1,739,566	1,059,991	0	1,059,991	679,575	0	679,575
6	376000	Mains	521,639,647	2,518,938	524,158,585	360,564,219	1,680,182	362,244,401	161,075,428	838,756	161,914,184
6	378000	Measuring & Reg Station Equip-General	7,795,917	0	7,795,917	4,915,935	0	4,915,935	2,879,982	0	2,879,982
6	379000	Measuring & Reg Station Equip-City Gate	7,144,002	0	7,144,002	2,092,458	0	2,092,458	5,051,544	0	5,051,544
6	380000	Services	365,627,589	0	365,627,589	248,257,154	0	248,257,154	117,370,435	0	117,370,435
6	381XXX	Meters	135,175,096	0	135,175,096	98,424,072	0	98,424,072	36,751,024	0	36,751,024
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	4,326,879	0	4,326,879	3,232,391	0	3,232,391	1,094,488	0	1,094,488
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,044,263,118	2,518,938	1,046,782,056	719,147,135	1,680,182	720,827,317	325,115,983	838,756	325,954,739
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,703,545	6,060,048	3,261,721	1,885,371	5,147,092	94,782	818,174	912,956
4	390XXX	Structures & Improvements	29,515,822	28,823,559	58,339,381	27,723,305	20,100,685	47,823,990	1,792,517	8,722,874	10,515,391
4	391XXX	Office Furniture & Equipment	237,560	12,172,294	12,409,854	235,418	8,488,593	8,724,011	2,142	3,683,701	3,685,843
4	392XXX	Transportation Equipment	14,483,278	5,234,120	19,717,398	10,948,906	3,650,118	14,599,024	3,534,372	1,584,002	5,118,374
4	393000	Stores Equipment	456,537	1,108,093	1,564,630	405,221	772,751	1,177,972	51,316	335,342	386,658
4	394000	Tools, Shop & Garage Equipment	3,932,885	7,775,244	11,708,129	3,134,700	5,422,222	8,556,922	798,185	2,353,022	3,151,207
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	4,563,693	1,061,792	5,625,485	3,559,670	740,462	4,300,132	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,018,888	25,546,687	29,565,575	3,711,855	17,815,493	21,527,348	307,033	7,731,194	8,038,227
4	398000	Miscellaneous Equipment	5,231	169,092	174,323	0	117,920	117,920	5,231	51,172	56,403
TOTAL GENERAL PLANT			60,680,728	85,096,561	145,777,289	53,091,127	59,343,789	112,434,916	7,589,601	25,752,772	33,342,373

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended July 31, 2024		
Ending Balance Basis		

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,107,030,196	205,366,088	1,312,396,284	773,553,095	142,235,765	915,788,860	333,477,101	63,130,323	396,607,424
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,438,319)	(20,438,319)	0	(13,906,232)	(13,906,232)	0	(6,532,087)	(6,532,087)
G-ADEP		Distribution Plant	(322,590,058)	(2,111,791)	(324,701,849)	(211,045,841)	(1,408,607)	(212,454,448)	(111,544,217)	(703,184)	(112,247,401)
G-ADEP		General Plant	(19,632,740)	(28,668,385)	(48,301,125)	(16,233,197)	(19,992,472)	(36,225,669)	(3,399,543)	(8,675,913)	(12,075,456)
		TOTAL ACCUMULATED DEPRECIATION	(342,222,798)	(51,218,495)	(393,441,293)	(227,279,038)	(35,307,311)	(262,586,349)	(114,943,760)	(15,911,184)	(130,854,944)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(538,440)	(1,156,306)	(1,694,746)	(354,966)	(806,373)	(1,161,339)	(183,474)	(349,933)	(533,407)
G-AAMT		Misc IT Intangible Plant - 3031XX	(136,703)	(36,878,477)	(37,015,180)	(136,703)	(25,717,943)	(25,854,646)	0	(11,160,534)	(11,160,534)
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	(675,143)	(38,034,783)	(38,709,926)	(491,669)	(26,524,316)	(27,015,985)	(183,474)	(11,510,467)	(11,693,941)
		TOTAL ACCUMULATED DEPR/AMORT	(342,897,941)	(89,253,278)	(432,151,219)	(227,770,707)	(61,831,627)	(289,602,334)	(115,127,234)	(27,421,651)	(142,548,885)
		NET GAS UTILITY PLANT before DFIT	764,132,255	116,112,810	880,245,065	545,782,388	80,404,138	626,186,526	218,349,867	35,708,672	254,058,539
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,643,143)	(101,643,143)	0	(72,306,899)	(72,306,899)	0	(29,336,244)	(29,336,244)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,213,825)	(12,213,825)	0	(8,520,074)	(8,520,074)	0	(3,693,751)	(3,693,751)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(255,918)	(255,918)	0	(182,055)	(182,055)	0	(73,863)	(73,863)
		TOTAL ACCUMULATED DFIT	0	(114,112,886)	(114,112,886)	0	(81,009,028)	(81,009,028)	0	(33,103,858)	(33,103,858)
		NET GAS UTILITY PLANT	764,132,255	1,999,924	766,132,179	545,782,388	(604,890)	545,177,498	218,349,867	2,604,814	220,954,681

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)	100.000%	71.138%	28.862%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	764,132,255	1,999,924	766,132,179	545,782,388	(604,890)	545,177,498	218,349,867	2,604,814	220,954,681
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,340,759	2,109,751	3,450,510	817,723	1,471,277	2,289,000	523,036	638,474	1,161,510
4	182318 Accumulated Amortization - AFUDC	(227,414)	(1,036,096)	(1,263,510)	(132,940)	(722,590)	(855,530)	(94,474)	(313,506)	(407,980)
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	9,509,230	9,509,230	0	6,470,080	6,470,080	0	3,039,150	3,039,150
1	164115 Gas Inventory--Clay Basin	0	(127)	(127)	0	(89)	(89)	0	(38)	(38)
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,889,006	0	2,889,006	2,889,006	0	2,889,006	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	6,856,539	0	6,856,539	6,856,539	0	6,856,539	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,046,565)	0	(2,046,565)	(2,046,565)	0	(2,046,565)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(15,051,879)	0	(15,051,879)	(4,736,990)	0	(4,736,990)	(10,314,889)	0	(10,314,889)
99	190393 ADFIT-Customer Tax Credit	3,160,895	0	3,160,895	994,768	0	994,768	2,166,127	0	2,166,127
99	235199 Customer Deposits	(1,543)	0	(1,543)	(1,543)	0	(1,543)	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	1,678,849	0	1,678,849	1,678,849	0	1,678,849	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(352,558)	0	(352,558)	(352,558)	0	(352,558)	0	0	0
C-WKC	Working Capital	17,681,351	0	17,681,351	11,881,860	0	11,881,860	5,799,491	0	5,799,491
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,927,440	16,313,822	32,241,262	17,848,149	11,118,094	28,966,243	(1,920,709)	5,195,728	3,275,019
	NET RATE BASE	780,059,695	18,313,746	798,373,441	563,630,537	10,513,204	574,143,741	216,429,158	7,800,542	224,229,700

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 July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
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											
<b>Total Electric Production</b>	<b>47,560,451</b>	<b>47,560,451</b>											
<b>Electric Transmission</b>													
ED-AN	22,491,682	22,491,682											
ED-ID	240,138	240,138											
ED-WA	523,817	523,817											
<b>Total Electric Transmission</b>	<b>23,255,637</b>	<b>23,255,637</b>											
<b>Electric Distribution</b>													
ED-AN	86,393	86,393											
ED-ID	19,442,840	19,442,840											
ED-WA	41,226,598	41,226,598											
<b>Total Electric Distribution</b>	<b>60,755,831</b>	<b>60,755,831</b>											
<b>Gas Underground Storage</b>													
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									
<b>Total Gas Underground Storage</b>	<b>914,957</b>		<b>781,240</b>	<b>133,717</b>		<b>781,240</b>	<b>781,240</b>		<b>531,556</b>	<b>531,556</b>		<b>249,684</b>	<b>249,684</b>
<b>Gas Distribution</b>													
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									
<b>Total Gas Distribution</b>	<b>36,078,745</b>		<b>24,557,431</b>	<b>11,521,314</b>	<b>24,502,644</b>	<b>54,787</b>	<b>24,557,431</b>	<b>17,465,028</b>	<b>36,544</b>	<b>17,501,572</b>	<b>7,037,616</b>	<b>18,243</b>	<b>7,055,859</b>
<b>General Plant</b>													
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									
<b>Total General Plant</b>	<b>30,907,249</b>	<b>22,450,175</b>	<b>6,277,908</b>	<b>2,179,166</b>	<b>1,615,722</b>	<b>4,662,186</b>	<b>6,277,908</b>	<b>1,466,080</b>	<b>3,251,269</b>	<b>4,717,349</b>	<b>149,642</b>	<b>1,410,917</b>	<b>1,560,559</b>
<b>Total Depreciation Expense</b>	<b>199,472,870</b>	<b>154,022,094</b>	<b>31,616,579</b>	<b>13,834,197</b>	<b>26,118,366</b>	<b>5,498,213</b>	<b>31,616,579</b>	<b>18,931,108</b>	<b>3,819,369</b>	<b>22,750,477</b>	<b>7,187,258</b>	<b>1,678,844</b>	<b>8,866,102</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	66.702%	33.298%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	263,207	263,207											
<b>Total Production/Transmission</b>	<b>1,181,607</b>	<b>1,181,607</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	112,661	112,661											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>118,527</b>	<b>118,527</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
GD-WA	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	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		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									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>62,052,488</b>	<b>46,816,312</b>	<b>10,545,686</b>	<b>4,690,490</b>	<b>223,203</b>	<b>10,322,483</b>	<b>10,545,686</b>	<b>223,203</b>	<b>7,198,590</b>	<b>7,421,793</b>	<b>0</b>	<b>3,123,893</b>	<b>3,123,893</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>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>0</b>	<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>64,245,879</b>	<b>48,842,986</b>	<b>10,669,175</b>	<b>4,733,718</b>	<b>262,860</b>	<b>10,406,315</b>	<b>10,669,175</b>	<b>248,065</b>	<b>7,257,052</b>	<b>7,505,117</b>	<b>14,795</b>	<b>3,149,263</b>	<b>3,164,058</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 Rat	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	(79,356,097)	(79,356,097)											
Steam (ED-ID)	(102,693,761)	(102,693,761)											
Steam (ED-WA)	(203,989,224)	(203,989,224)											
Hydro (ED-AN)	(212,402,928)	(212,402,928)											
Other (ED-AN)	(185,805,830)	(185,805,830)											
<b>Total Electric Production</b>	<b>(784,247,840)</b>	<b>(784,247,840)</b>											
<b>Electric Transmission</b>													
ED-AN	(267,613,835)	(267,613,835)											
ED-ID	(10,995,201)	(10,995,201)											
ED-WA	(17,541,319)	(17,541,319)											
<b>Total Electric Transmission</b>	<b>(296,150,355)</b>	<b>(296,150,355)</b>											
<b>Electric Distribution</b>													
ED-AN	(623,614)	(623,614)											
ED-ID	(305,257,537)	(305,257,537)											
ED-WA	(510,250,590)	(510,250,590)											
<b>Total Electric Distribution</b>	<b>(816,131,741)</b>	<b>(816,131,741)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(20,438,319)		(20,438,319)		(20,438,319)	(20,438,319)		(13,906,232)	(13,906,232)		(6,532,087)	(6,532,087)	
GD-OR	(1,852,830)			(1,852,830)									
<b>Total Gas Underground Storage</b>	<b>(22,291,149)</b>		<b>(20,438,319)</b>	<b>(1,852,830)</b>	<b>(20,438,319)</b>	<b>(20,438,319)</b>		<b>(13,906,232)</b>	<b>(13,906,232)</b>		<b>(6,532,087)</b>	<b>(6,532,087)</b>	
<b>Gas Distribution</b>													
6 GD-AN	(2,111,791)		(2,111,791)		(2,111,791)	(2,111,791)		(1,408,607)	(1,408,607)		(703,184)	(703,184)	
GD-ID	(111,544,217)		(111,544,217)		(111,544,217)	(111,544,217)				(111,544,217)		(111,544,217)	
GD-WA	(211,045,841)		(211,045,841)		(211,045,841)	(211,045,841)							
GD-OR	(154,987,302)			(154,987,302)									
<b>Total Gas Distribution</b>	<b>(479,689,151)</b>		<b>(324,701,849)</b>	<b>(154,987,302)</b>	<b>(322,590,058)</b>	<b>(2,111,791)</b>	<b>(324,701,849)</b>	<b>(211,045,841)</b>	<b>(1,408,607)</b>	<b>(212,454,448)</b>	<b>(111,544,217)</b>	<b>(703,184)</b>	<b>(112,247,401)</b>
<b>General Plant</b>													
ED-AN	(37,013,643)	(37,013,643)											
ED-ID	(14,301,982)	(14,301,982)											
ED-WA	(27,978,851)	(27,978,851)											
7,4 CD-AA	(104,273,316)	(74,526,225)	(20,541,843)	(9,205,248)	(20,541,843)	(20,541,843)		(14,325,265)	(14,325,265)		(6,216,578)	(6,216,578)	
9,4 CD-AN	(9,036,403)	(7,077,492)	(1,958,911)		(1,958,911)	(1,958,911)		(1,366,086)	(1,366,086)		(592,825)	(592,825)	
9 CD-ID	(4,195,008)	(3,285,614)	(909,394)		(909,394)	(909,394)				(909,394)		(909,394)	
9 CD-WA	(9,298,732)	(7,282,953)	(2,015,779)		(2,015,779)	(2,015,779)	(2,015,779)			(2,015,779)			
8,4 GD-AA	(2,927,717)		(2,014,972)	(912,745)	(2,014,972)	(2,014,972)		(1,405,181)	(1,405,181)		(609,791)	(609,791)	
4 GD-AN	(4,152,659)		(4,152,659)		(4,152,659)	(4,152,659)		(2,895,940)	(2,895,940)		(1,256,719)	(1,256,719)	
GD-ID	(2,490,149)		(2,490,149)		(2,490,149)	(2,490,149)				(2,490,149)		(2,490,149)	
GD-WA	(14,217,418)		(14,217,418)		(14,217,418)	(14,217,418)							
GD-OR	(6,129,980)			(6,129,980)									
<b>Total General Plant</b>	<b>(236,015,858)</b>	<b>(171,466,760)</b>	<b>(48,301,125)</b>	<b>(16,247,973)</b>	<b>(19,632,740)</b>	<b>(28,668,385)</b>	<b>(48,301,125)</b>	<b>(16,233,197)</b>	<b>(19,992,472)</b>	<b>(36,225,669)</b>	<b>(3,399,543)</b>	<b>(8,675,913)</b>	<b>(12,075,456)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,634,526,094)</b>	<b>(2,067,996,696)</b>	<b>(393,441,293)</b>	<b>(173,088,105)</b>	<b>(342,222,798)</b>	<b>(51,218,495)</b>	<b>(393,441,293)</b>	<b>(227,279,038)</b>	<b>(35,307,311)</b>	<b>(262,586,349)</b>	<b>(114,943,760)</b>	<b>(15,911,184)</b>	<b>(130,854,944)</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	66.702%	33.298%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended July 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(17,105,887)	(17,105,887)											
Misc Intangible Plt (303000)	ED-AN	(3,235,507)	(3,235,507)											
<b>Total Production/Transmission</b>		<b>(20,341,394)</b>	<b>(20,341,394)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(570,084)	(570,084)											
Misc Intangible Plt (303000)	ED-WA	(75,426)	(75,426)											
<b>Total Distribution</b>		<b>(645,510)</b>	<b>(645,510)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,692,607)	(4,068,620)	(1,121,444)	(502,543)		(1,121,444)	(1,121,444)		(782,061)	(782,061)		(339,383)	(339,383)
9,4	CD-AN	(160,817)	(125,955)	(34,862)			(34,862)	(34,862)		(24,312)	(24,312)		(10,550)	(10,550)
	GD-ID	(183,474)		(183,474)			(183,474)	(183,474)				(183,474)		(183,474)
	GD-WA	(354,966)		(354,966)			(354,966)	(354,966)		(354,966)	(354,966)			
	GD-OR	(139,462)			(139,462)									
<b>Total General Plant - 303000</b>		<b>(6,531,326)</b>	<b>(4,194,575)</b>	<b>(1,694,746)</b>	<b>(642,005)</b>	<b>(538,440)</b>	<b>(1,156,306)</b>	<b>(1,694,746)</b>	<b>(354,966)</b>	<b>(806,373)</b>	<b>(1,161,339)</b>	<b>(183,474)</b>	<b>(349,933)</b>	<b>(533,407)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(185,016,534)	(132,235,016)	(36,448,258)	(16,333,260)		(36,448,258)	(36,448,258)		(25,417,921)	(25,417,921)		(11,030,337)	(11,030,337)
9,4	CD-AN	(202,168)	(158,342)	(43,826)			(43,826)	(43,826)		(30,563)	(30,563)		(13,263)	(13,263)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(630,606)	(493,903)	(136,703)			(136,703)	(136,703)		(136,703)	(136,703)	0	0	0
	ED-AN	(18,526,804)	(18,526,804)											
	ED-ID	0	0											
	ED-WA	(3,848,623)	(3,848,623)											
8,4	GD-AA	(311,506)		(214,391)	(97,115)		(386,393)	(386,393)		(269,459)	(269,459)		(116,934)	(116,934)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(124,767)			(124,767)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(208,661,008)</b>	<b>(155,262,688)</b>	<b>(36,843,178)</b>	<b>(16,555,142)</b>	<b>(136,703)</b>	<b>(36,878,477)</b>	<b>(37,015,180)</b>	<b>(136,703)</b>	<b>(25,717,943)</b>	<b>(25,854,646)</b>	<b>0</b>	<b>(11,160,534)</b>	<b>(11,160,534)</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
4	ED-AN	(1,825,983)	(1,825,983)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,825,983)</b>	<b>(1,825,983)</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>(238,005,221)</b>	<b>(182,270,150)</b>	<b>(38,537,924)</b>	<b>(17,197,147)</b>	<b>(675,143)</b>	<b>(38,034,783)</b>	<b>(38,709,926)</b>	<b>(491,669)</b>	<b>(26,524,316)</b>	<b>(27,015,985)</b>	<b>(183,474)</b>	<b>(11,510,467)</b>	<b>(11,693,941)</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%									



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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0	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	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	1,113,368	
9		CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,938,615</b>	<b>811,230</b>	<b>704,722</b>	<b>10,403,728</b>	<b>11,919,680</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,703,546</b>	<b>6,060,050</b>	<b>845,517</b>	<b>1,113,368</b>	<b>1,958,885</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	21,070,463	8,516,429	3,397,622	9,156,412	21,070,463	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0	
99		GD-OR / AS	4,459,925	0	0	0	0	0	0	0	0	4,459,925	0	4,459,925	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	133,203,274	0	0	95,203,044	95,203,044	0	0	26,241,045	26,241,045	0	11,759,185	11,759,185	
9		CD-WA / ID / AN	32,511,010	9,656,410	6,476,313	9,330,550	25,463,273	2,672,706	1,792,517	2,582,514	7,047,737	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>216,295,272</b>	<b>18,172,839</b>	<b>9,873,935</b>	<b>113,690,006</b>	<b>141,736,780</b>	<b>27,723,306</b>	<b>1,792,517</b>	<b>28,823,559</b>	<b>58,339,382</b>	<b>4,459,925</b>	<b>11,759,185</b>	<b>16,219,110</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	4,470,044	1,831,409	7,798	2,630,837	4,470,044	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	0	112,036	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182	
7		CD-AA	61,443,379	0	0	43,914,812	43,914,812	0	0	12,104,346	12,104,346	0	5,424,221	5,424,221	
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>66,756,224</b>	<b>2,277,185</b>	<b>15,537</b>	<b>46,606,244</b>	<b>48,898,966</b>	<b>235,418</b>	<b>2,142</b>	<b>12,172,295</b>	<b>12,409,855</b>	<b>0</b>	<b>5,447,403</b>	<b>5,447,403</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	63,189,739	25,398,639	12,801,076	24,990,024	63,189,739	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,686,101	0	0	0	0	10,546,920	3,334,850	2,804,331	16,686,101	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>99,123,967</b>	<b>26,851,003</b>	<b>13,521,944</b>	<b>33,549,847</b>	<b>73,922,794</b>	<b>10,948,906</b>	<b>3,534,372</b>	<b>5,234,119</b>	<b>19,717,397</b>	<b>4,776,506</b>	<b>707,270</b>	<b>5,483,776</b>	

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	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	6,180,507	660,695	185,405	3,994,597	4,840,697	182,868	51,316	1,105,626	1,339,810	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,900,458</b>	<b>719,561</b>	<b>185,405</b>	<b>4,417,464</b>	<b>5,322,430</b>	<b>405,221</b>	<b>51,316</b>	<b>1,108,093</b>	<b>1,564,630</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	9,803,217	2,000,135	663,635	7,139,447	9,803,217	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,050,971	0	0	0	0	3,126,767	589,600	334,604	4,050,971	0	0	0	
99		GD-OR / AS	1,566,778	0	0	0	0	0	0	0	0	1,566,778	0	1,566,778	
8		GD-AA	5,896,314	0	0	0	0	0	0	4,058,079	4,058,079	0	1,838,235	1,838,235	
7		CD-AA	16,053,756	0	0	11,473,940	11,473,940	0	0	3,162,590	3,162,590	0	1,417,226	1,417,226	
9		CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	719,971	436,489	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>39,384,549</b>	<b>2,028,797</b>	<b>1,417,246</b>	<b>19,408,138</b>	<b>22,854,181</b>	<b>3,134,700</b>	<b>798,185</b>	<b>7,775,244</b>	<b>11,708,129</b>	<b>1,566,778</b>	<b>3,255,461</b>	<b>4,822,239</b>	
	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	
		<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>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,285,094	398,866	2,211	2,884,017	3,285,094	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>4,996,203</b>	<b>398,866</b>	<b>2,211</b>	<b>3,780,814</b>	<b>4,181,891</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>	

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	24,400,964	12,246,524	7,583,364	4,571,076	24,400,964	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654	
9		CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>31,565,188</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,444,100</b>	<b>25,849,216</b>	<b>3,559,670</b>	<b>1,004,023</b>	<b>1,061,791</b>	<b>5,625,484</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	41,427,160	12,185,873	6,726,415	22,514,872	41,427,160	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,063,632	0	0	0	0	769,784	287,726	6,122	1,063,632	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	125,248,481	0	0	89,517,594	89,517,594	0	0	24,673,951	24,673,951	0	11,056,936	11,056,936	
9		CD-WA / ID / AN	16,885,990	10,629,618	69,756	2,526,071	13,225,445	2,942,071	19,307	699,167	3,660,545	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>185,587,793</b>	<b>22,815,491</b>	<b>6,796,171</b>	<b>114,558,537</b>	<b>144,170,199</b>	<b>3,711,855</b>	<b>307,033</b>	<b>25,546,687</b>	<b>29,565,575</b>	<b>719,232</b>	<b>11,132,787</b>	<b>11,852,019</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	227,560	0	6,846	220,714	227,560	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	612	612	0	277	277	
7		CD-AA	845,633	0	0	604,391	604,391	0	0	166,590	166,590	0	74,652	74,652	
9		CD-WA / ID / AN	32,854	0	18,901	6,831	25,732	0	5,231	1,891	7,122	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,116,028</b>	<b>0</b>	<b>25,747</b>	<b>831,936</b>	<b>857,683</b>	<b>0</b>	<b>5,231</b>	<b>169,093</b>	<b>174,324</b>	<b>9,092</b>	<b>74,929</b>	<b>84,021</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>671,781,084</b>	<b>86,575,325</b>	<b>40,447,681</b>	<b>352,807,601</b>	<b>479,830,607</b>	<b>53,091,129</b>	<b>7,589,601</b>	<b>85,096,561</b>	<b>145,777,291</b>	<b>12,451,762</b>	<b>33,721,424</b>	<b>46,173,186</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 <b>COMMON INTANGIBLE PLANT</b> For Twelve Months Ended July 31, 2024 Ending Balance Basis	Report ID: <b>C-IPL-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
	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	28,962,475	6,154,983	0	22,807,492	28,962,475	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	108,038,348	0	0	77,217,168	77,217,168	0	0	21,283,555	21,283,555	0	9,537,625	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	138,873,850	6,852,501	0	100,229,277	107,081,778	193,060	0	21,592,489	21,785,549	354,611	9,651,912	10,006,523
	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	43,332,188	0	0	30,970,381	30,970,381	0	0	8,536,441	8,536,441	0	3,825,366	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	51,868,894	0	0	38,367,094	38,367,094	0	0	9,321,030	9,321,030	0	4,180,770	4,180,770
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS <b>COMMON INTANGIBLE PLANT</b> For Twelve Months Ended July 31, 2024 Ending Balance Basis	Report ID: <b>C-IPL-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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	457,508	358,329	0	0	358,329	99,179	0	0	99,179	0	0	
		TOTAL ACCOUNT	2,227,933	2,128,754	0	0	2,128,754	99,179	0	0	99,179	0	0	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	809,350	0	0	809,350	809,350	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	31,390,832	0	0	22,435,655	22,435,655	0	0	6,183,994	6,183,994	0	2,771,183	2,771,183
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	32,200,182	0	0	23,245,005	23,245,005	0	0	6,183,994	6,183,994	0	2,771,183	2,771,183
		TOTAL	380,554,217	9,300,971	0	276,536,372	285,837,343	1,314,833	771,517	63,454,022	65,540,372	780,562	28,395,940	29,176,502

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>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended July 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(61,086,518)	(43,659,756)	(12,034,044)	(5,392,718)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(649,547)	(179,782)	0
	<b>Total</b>	<b>(61,915,847)</b>	<b>(44,309,303)</b>	<b>(12,213,826)</b>	<b>(5,392,718)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended July 31, 2024
Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,678,426	7,678,426	0	0	0	0	7,678,426
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	(5)	(5)	0	0	0	0	(5)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	101,720,615	43,153,171	0	144,873,786	89,838,755	37,353,680	11,881,860	5,799,491	0
<b>TOTAL</b>		<b>101,720,615</b>	<b>43,153,171</b>	<b>7,678,521</b>	<b>152,552,307</b>	<b>89,838,755</b>	<b>37,353,680</b>	<b>11,881,860</b>	<b>5,799,491</b>	<b>7,678,521</b>

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%		