

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	757,565	107,986	649,579
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>757,565</u>	<u>107,986</u>	<u>649,579</u>
G-APL	Gas Net Adjusted Rate Base	<u>791,101,178</u>	<u>568,672,278</u>	<u>222,428,900</u>
	RATE OF RETURN	<u>0.096%</u>	<u>0.019%</u>	<u>0.292%</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 Month Ended June 30, 2024
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	6-01-2024 thru 06-30-2024	272,671 100.000%	177,373 65.050%	95,298 34.950%
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2024 thru 06-30-2024	1,051,914 100.000%	727,164 69.128%	324,750 30.872%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000% 100.000%	278.949% 69.737%	121.051% 30.263%
6	Input	Actual Therms Purchased Percent	6-01-2024 thru 06-30-2024	8,630,733 100.000%	5,650,541 65.470%	2,980,192 34.530%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended June 30, 2024
Average of Monthly Averages Basis

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G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		107,790,190	93,362,819	10,011,637	4,415,734
	Direct O & M Accts 901 - 935		22,024,373	17,671,165	2,366,681	1,986,527
	Direct O & M Accts 901 - 905 Utility 9 Only		5,750,511	4,121,480	1,629,031	XXXXXX
	Adjustments		0			
	Total		135,565,074	115,155,464	14,007,349	6,402,261
	Percentage		100.000%	84.944%	10.333%	4.723%
	Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
	Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
	Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	XXXXXX
	Total		100,099,953	74,273,808	17,265,118	8,561,027
	Percentage		100.000%	74.200%	17.248%	8.552%
	Number of Customers at		797,628	416,479	273,638	107,511
	Percentage		100.000%	52.215%	34.306%	13.479%
	Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
	Percentage		100.000%	74.528%	16.914%	8.558%
	Total Percentages		400.000%	285.887%	78.801%	35.312%
	Average (CD AA)		100.000%	71.472%	19.700%	8.828%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended June 30, 2024
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,730,176	0	9,527,830	4,202,346
	Direct O & M Accts 901 - 935		3,580,140	0	1,946,392	1,633,748
	Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031	XXXXXX
	Total		18,939,347	0	13,103,253	5,836,094
	Percentage		100.000%	0.000%	69.185%	30.815%
	Direct Labor Accts 580 - 894		12,843,901	0	9,337,229	3,506,672
	Direct Labor Accts 901 - 935		4,309,521	0	1,859,734	2,449,787
	Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187	XXXXXX
	Total		18,747,609	0	12,791,150	5,956,459
	Percentage		100.000%	0.000%	68.228%	31.772%
	Number of Customers at		381,149	0	273,638	107,511
	Percentage		100.000%	0.000%	71.793%	28.207%
	Net Direct Plant		1,165,275,737	0	770,125,934	395,149,803
	Percentage		100.000%	0.000%	66.090%	33.910%
	Total Percentages		400.000%	0.000%	275.296%	124.704%
	Average (GD AA)		100.000%	0.000%	68.824%	31.176%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended June 30, 2024
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	6-01-2024 thru 06-30-2024	2,625,489	1,907,707	717,782	
			100.000%	72.661%	27.339%	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2024 thru 06-30-2024	873,044,665	620,274,493	252,770,172	
			100.000%	71.047%	28.953%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2024 thru 06-30-2024	97,343,553	76,163,369	21,180,184	
			100.000%	78.242%	21.758%	
14	Net Allocated Schedule M's - AMA Percent	6-01-2024 thru 06-30-2024	-2,381,977	-1,711,580	-670,397	
			100.000%	71.855%	28.145%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	10,704,861	0	10,704,861	7,184,484	0	7,184,484	3,520,377	0	3,520,377
99	4812XX	Commercial - Firm & Interruptible	5,779,594	0	5,779,594	4,157,605	0	4,157,605	1,621,989	0	1,621,989
99	4813XX	Industrial-Firm	217,841	0	217,841	141,115	0	141,115	76,726	0	76,726
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	23,977	0	23,977	22,372	0	22,372	1,605	0	1,605
99	499XXX	Unbilled Revenue	(1,347,700)	0	(1,347,700)	(809,067)	0	(809,067)	(538,633)	0	(538,633)
		TOTAL SALES TO ULTIMATE CUSTOMERS	15,378,573	0	15,378,573	10,696,509	0	10,696,509	4,682,064	0	4,682,064
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	2,482,282	0	2,482,282	1,625,150	0	1,625,150	857,132	0	857,132
4	488000	Miscellaneous Service Revenues	695	0	695	255	0	255	440	0	440
99	4893XX	Transportation Revenues	684,852	0	684,852	637,217	0	637,217	47,635	0	47,635
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	4,747,765	0	4,747,765	4,747,765	0	4,747,765	0	0	0
99	407310	CCA Allowance Revenue Deferral	(4,747,765)	0	(4,747,765)	(4,747,765)	0	(4,747,765)	0	0	0
4	495XXX	Other Gas Revenues	495,326	28,933	524,259	387,694	20,177	407,871	107,632	8,756	116,388
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	3,663,155	28,933	3,692,088	2,650,316	20,177	2,670,493	1,012,839	8,756	1,021,595
		TOTAL GAS REVENUES	19,041,728	28,933	19,070,661	13,346,825	20,177	13,367,002	5,694,903	8,756	5,703,659
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	8,967,842	0	8,967,842	5,852,643	0	5,852,643	3,115,199	0	3,115,199
99	808XXX	Net Natural Gas Storage Transactions	(242,850)	0	(242,850)	(158,994)	0	(158,994)	(83,856)	0	(83,856)
99	811000	Gas Used for Products Extraction	(43,356)	0	(43,356)	(28,385)	0	(28,385)	(14,971)	0	(14,971)
10	813000	Other Gas Expenses	7,111	78,553	85,664	7,111	52,734	59,845	0	25,819	25,819
99	813010	Gas Technology Institute (GTI) Expenses	3,722	0	3,722	2,440	0	2,440	1,282	0	1,282
99	813100	CCA Emission Expense	(173,875)	0	(173,875)	(173,875)	0	(173,875)	0	0	0
99	407417	Regulatory Credits-CCA	173,875	0	173,875	173,875	0	173,875	0	0	0
		TOTAL PRODUCTION EXPENSES	8,692,469	78,553	8,771,022	5,674,815	52,734	5,727,549	3,017,654	25,819	3,043,473
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	151,886	151,886	0	103,343	103,343	0	48,543	48,543
1	837000	Other Equipment	0	369,190	369,190	0	251,197	251,197	0	117,993	117,993
		TOTAL UNDERGROUND STORAGE OPER EXP	0	521,076	521,076	0	354,540	354,540	0	166,536	166,536
G-DEPX		Depreciation Expense-Underground Storage	0	65,999	65,999	0	44,906	44,906	0	21,093	21,093
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/	0	89,690	89,690	0	61,025	61,025	0	28,665	28,665
		TOTAL UNDERGROUND STORAGE EXPENSES:	0	610,766	610,766	0	415,565	415,565	0	195,201	195,201

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	42,224	134,510	176,734	37,218	92,984	130,202	5,006	41,526	46,532
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	481,978	113,905	595,883	345,951	78,740	424,691	136,027	35,165	171,192
3	875000	Measuring & Reg Sta Exp-General	10,266	0	10,266	2,940	0	2,940	7,326	0	7,326
3	876000	Measuring & Reg Sta Exp-Industrial	797	0	797	491	0	491	306	0	306
3	877000	Measuring & Reg Sta Exp-City Gate	718	0	718	643	0	643	75	0	75
3	878000	Meter & House Regulator Expenses	65,781	0	65,781	31,755	0	31,755	34,026	0	34,026
3	879000	Customer Installation Expenses	134,387	(99,569)	34,818	89,443	(68,830)	20,613	44,944	(30,739)	14,205
3	880000	Other Expenses	90,633	32,107	122,740	42,621	22,195	64,816	48,012	9,912	57,924
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	9,876	0	9,876	4,455	0	4,455	5,421	0	5,421
3	887000	Mains	59,566	0	59,566	51,086	0	51,086	8,480	0	8,480
3	889000	Measuring & Reg Sta Exp-General	19,182	9,267	28,449	15,837	6,406	22,243	3,345	2,861	6,206
3	890000	Measuring & Reg Sta Exp-Industrial	448	0	448	296	0	296	152	0	152
3	891000	Measuring & Reg Sta Exp-City Gate	5,423	3,122	8,545	380	2,158	2,538	5,043	964	6,007
3	892000	Services	88,145	0	88,145	69,413	0	69,413	18,732	0	18,732
3	893000	Meters & House Regulators	42,492	51,089	93,581	34,636	35,317	69,953	7,856	15,772	23,628
3	894000	Other Equipment	0	13,006	13,006	0	8,991	8,991	0	4,015	4,015
		TOTAL DISTRIBUTION OPERATING EXP	1,051,916	257,437	1,309,353	727,165	177,961	905,126	324,751	79,476	404,227
G-DEPX		Depreciation Expense-Distribution	2,052,143	4,408	2,056,551	1,480,853	2,886	1,483,739	571,290	1,522	572,812
G-OTX		Taxes Other Than FIT	262,031	0	262,031	853,720	0	853,720	(591,689)	0	(591,689)
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,314,174	4,408	2,318,582	2,334,573	2,886	2,337,459	(20,399)	1,522	(18,877)
		TOTAL DISTRIBUTION EXPENSES	3,366,090	261,845	3,627,935	3,061,738	180,847	3,242,585	304,352	80,998	385,350

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For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	3,820	3,820	0	2,485	2,485	0	1,335	1,335
2	902000	Meter Reading Expenses	32,645	5,327	37,972	23,676	3,465	27,141	8,969	1,862	10,831
2	903XXX	Customer Records & Collection Expenses	73,054	412,322	485,376	35,902	268,215	304,117	37,152	144,107	181,259
2	904000	Uncollectible Accounts	35,502	0	35,502	17,610	0	17,610	17,892	0	17,892
2	905000	Misc Customer Accounts	0	(1,872)	(1,872)	0	(1,218)	(1,218)	0	(654)	(654)
		TOTAL CUSTOMER ACCOUNTS EXPENSES	141,201	419,597	560,798	77,188	272,947	350,135	64,013	146,650	210,663
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	621,996	2,401	624,397	489,385	1,562	490,947	132,611	839	133,450
2	909000	Advertising	14,662	58,984	73,646	11,004	38,369	49,373	3,658	20,615	24,273
2	910000	Misc Customer Service & Info Exp	0	5,282	5,282	0	3,436	3,436	0	1,846	1,846
		TOTAL CUSTOMER SERVICE & INFO EXP	636,658	66,667	703,325	500,389	43,367	543,756	136,269	23,300	159,569
		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	55,859	31,243	87,102	35,351	21,788	57,139	20,508	9,455	29,963
4	921000	Office Supplies & Expenses	(11)	75,072	75,061	(11)	52,353	52,342	0	22,719	22,719
4	922000	Admin. Expenses Transferred - Credit	0	(1,437)	(1,437)	0	(1,002)	(1,002)	0	(435)	(435)
4	923000	Outside Services Employed	159,200	287,533	446,733	138,311	200,517	338,828	20,889	87,016	107,905
4	924000	Property Insurance Premium	0	58,507	58,507	0	40,801	40,801	0	17,706	17,706
4	925XXX	Injuries and Damages	1,946	183,677	185,623	1,572	128,091	129,663	374	55,586	55,960
4	926XXX	Employee Pensions and Benefits	148,294	621,795	770,089	103,561	433,621	537,182	44,733	188,174	232,907
4	928000	Regulatory Commission Expenses	114,486	15,732	130,218	94,166	10,971	105,137	20,320	4,761	25,081
4	930000	Miscellaneous General Expenses	8,251	150,593	158,844	6,467	105,019	111,486	1,784	45,574	47,358
4	931000	Rents	79	12,266	12,345	79	8,554	8,633	0	3,712	3,712
4	935000	Maintenance of General Plant	58,913	259,413	318,326	50,014	180,907	230,921	8,899	78,506	87,405
		TOTAL ADMIN & GEN OPERATING EXP	547,017	1,694,394	2,241,411	429,510	1,181,620	1,611,130	117,507	512,774	630,281

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	134,835	368,104	502,939	122,357	256,705	379,062	12,478	111,399	123,877
G-AMTX	Amortization Expense - General Plant - 303000	3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
G-AMTX	Amortization Expense - Misc IT Intangible Plant - :	4,874	906,152	911,026	4,874	631,923	636,797	0	274,229	274,229
G-AMTX	Amortization Expense-General Plant - 390200, 39	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	129,199	0	129,199	129,199	0	129,199	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	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	2,838	17,899	20,737	1,907	12,717	14,624	931	5,182	6,113
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407317	Regulatory Debit - CCA WA Gas Amortization	1,693,729	0	1,693,729	1,693,729	0	1,693,729	0	0	0
99 407319	AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347	COVID-19 Deferred Costs	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357	AMORT OF INTERVENOR FUND DEFER	1,662	0	1,662	1,662	0	1,662	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(144)	0	(144)	(144)	0	(144)	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,540	0	3,540	3,060	0	3,060	480	0	480
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	107,099	0	107,099	75,934	0	75,934	31,165	0	31,165
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	(957,831)	0	(957,831)	(957,831)	0	(957,831)	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(4,278)	0	(4,278)	(3,033)	0	(3,033)	(1,245)	0	(1,245)
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	(44,644)	0	(44,644)	(28,576)	0	(28,576)	(16,068)	0	(16,068)
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	45,155	48,911	94,066	31,604	34,109	65,713	13,551	14,802	28,353
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,242,642	1,348,052	2,590,694	1,153,898	940,326	2,094,224	88,744	407,726	496,470
	TOTAL ADMIN & GENERAL EXPENSES	1,789,659	3,042,446	4,832,105	1,583,408	2,121,946	3,705,354	206,251	920,500	1,126,751
	TOTAL EXPENSES BEFORE FIT	14,626,077	4,479,874	19,105,951	10,897,538	3,087,406	13,984,944	3,728,539	1,392,468	5,121,007
	NET OPERATING INCOME (LOSS) BEFORE FIT			(35,290)			(617,942)			582,652
G-FIT	FEDERAL INCOME TAX			1,061,211			847,852			213,359
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,854,066)			(1,573,780)			(280,286)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			757,565			107,986			649,579

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%	69.128%	30.872%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	8,987	28,933	37,920	8,987	20,177	29,164	0	8,756	8,756
4	495028	Deferred Exchange Reservation	468,750	0	468,750	306,891	0	306,891	161,859	0	161,859
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
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	121,027	0	121,027	138,095	0	138,095	(17,068)	0	(17,068)
4	495329	Amortization Res Decoupling Deferral	5,444	0	5,444	(18,013)	0	(18,013)	23,457	0	23,457
4	495338	Non-Res Decoupling Deferred Rev	(26,944)	0	(26,944)	41,697	0	41,697	(68,641)	0	(68,641)
4	495339	Amortization Non-Res Decoupling	(81,937)	0	(81,937)	(89,962)	0	(89,962)	8,025	0	8,025
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	495,327	28,933	524,260	387,695	20,177	407,872	107,632	8,756	116,388

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	2,706,599	0	2,706,599	1,772,120	0	1,772,120	934,479	0	934,479
1	804001	Pipeline Demand Costs	2,353,671	0	2,353,671	1,601,438	0	1,601,438	752,233	0	752,233
1	804002	Transport Variable Charges	16,486	0	16,486	11,217	0	11,217	5,269	0	5,269
6	804010	Gas Costs - Fixed Hedge	1,381	0	1,381	904	0	904	477	0	477
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,482	0	25,482	16,683	0	16,683	8,799	0	8,799
6	804018	Merchandise Processing Fee	9,959	0	9,959	6,520	0	6,520	3,439	0	3,439
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	1,218,445	0	1,218,445	797,716	0	797,716	420,729	0	420,729
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	164,903	0	164,903	107,962	0	107,962	56,941	0	56,941
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	2,364,530	0	2,364,530	1,557,064	0	1,557,064	807,466	0	807,466
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	106,386	0	106,386	(18,981)	0	(18,981)	125,367	0	125,367
		TOTAL PURCHASED GAS COSTS	8,967,842	0	8,967,842	5,852,643	0	5,852,643	3,115,199	0	3,115,199

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	65.470%	34.530%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	16,219	2,401	18,620	11,102	1,562	12,664	5,117	839	5,956
99	908600 Public Purpose Tariff Rider Expense Offset	761,385	0	761,385	606,155	0	606,155	155,230	0	155,230
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(155,608)	0	(155,608)	(127,872)	0	(127,872)	(27,736)	0	(27,736)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	621,996	2,401	624,397	489,385	1,562	490,947	132,611	839	133,450

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: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended June 30, 2024 Average of Monthly Averages 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	791,101,178	568,672,278	222,428,900
	Interest Deduction for FIT Calculation	22,945,144	16,485,809	6,459,335
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended June 30, 2024				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	19,070,661	13,367,002	5,703,659
G-OPS	Operating & Maintenance Expense	14,106,985	9,492,236	4,614,749
G-OPS	Book Deprec/Amort and Reg Amortizations	4,619,178	3,557,156	1,062,022
G-OTX	Taxes Other than FIT	379,788	935,552	(555,764)
	Net Operating Income Before FIT	(35,290)	(617,942)	582,652
G-INT	Less: Interest Expense	1,912,095	1,373,817	538,278
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	7,001,162	6,029,149	972,013
	Taxable Net Operating Income	5,053,383	4,037,390	1,015,993
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,061,211	847,852	213,359
G-DTE	Deferred FIT	(1,583,533)	(1,341,615)	(241,918)
G-DTE	Customer Tax Credit Amortization	(270,533)	(232,165)	(38,368)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(792,855)	(725,928)	(66,927)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ADJUSTMENTS		
For Month Ended June 30, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,195,156	1,351,649	3,546,805	1,610,156	941,291	2,551,447	585,000	410,358	995,358
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,361	92,361	0	37,639	37,639
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(39,599)	(39,599)	0	(28,134)	(28,134)	0	(11,465)	(11,465)
99	997010	Deferred Gas Credit and Refunds	2,470,916	468,750	2,939,666	1,538,083	333,033	1,871,116	932,833	135,717	1,068,550
12	997016	Redemption Expense Amortization	0	1,790	1,790	0	1,272	1,272	0	518	518
99	997018	DSM Tariff Rider	(993,605)	0	(993,605)	(975,796)	0	(975,796)	(17,809)	0	(17,809)
12	997020	FAS87 Current Pension Accrual	0	(22,061)	(22,061)	0	(15,674)	(15,674)	0	(6,387)	(6,387)
12	997027	Customer Uncollectibles	(122,297)	(88,365)	(210,662)	(114,562)	(62,781)	(177,343)	(7,735)	(25,584)	(33,319)
99	997031	Decoupling Mechanism	(17,589)	0	(17,589)	(71,816)	0	(71,816)	54,227	0	54,227
12	997032	Interest Rate Swaps	0	92,035	92,035	0	65,388	65,388	0	26,647	26,647
12	997035	Leases	0	4,844	4,844	0	3,378	3,378	0	1,466	1,466
12	997048	AFUDC	0	(35,896)	(35,896)	0	(25,503)	(25,503)	0	(10,393)	(10,393)
12	997049	Tax Depreciation	0	(3,406,510)	(3,406,510)	0	(2,420,223)	(2,420,223)	0	(986,287)	(986,287)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(301,115)	0	(301,115)	(273,379)	0	(273,379)	(27,736)	0	(27,736)
12	997080	Book Transportation Depreciation	0	379,208	379,208	0	269,416	269,416	0	109,792	109,792
12	997081	Deferred Compensation	0	(3,405)	(3,405)	0	(2,419)	(2,419)	0	(986)	(986)
4	997082	Meal Disallowances	0	13,628	13,628	0	9,504	9,504	0	4,124	4,124
12	997083	Paid Time Off	0	73,551	73,551	0	52,256	52,256	0	21,295	21,295
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(566,667)	(566,667)	0	(402,600)	(402,600)	0	(164,067)	(164,067)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,198)	7,997	0	(3,693)	(3,693)	13,195	(1,505)	11,690
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	71,791	71,791	0	51,005	51,005	0	20,786	20,786
12	997120	Transportation Tax Disallowance	0	2,546	2,546	0	1,809	1,809	0	737	737
12	997122	Regulatory Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
12	997125	COVID-19	212,978	0	212,978	151,835	0	151,835	61,143	0	61,143
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(430,580)	(430,580)	0	(305,914)	(305,914)	0	(124,666)	(124,666)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(319,712)	(319,712)	0	(130,289)	(130,289)
12	997138	Intervenor Funding	1,849	0	1,849	1,849	0	1,849	0	0	0
12	997139	Pension Settlement	0	10,844	10,844	0	7,704	7,704	0	3,140	3,140
99	997140	Insurance Balancing	(44,852)	0	(44,852)	(28,784)	0	(28,784)	(16,068)	0	(16,068)
99	997141	CCA	5,619,543	0	5,619,543	5,619,543	0	5,619,543	0	0	0
99	997143	Depreciation Rate Deferral	90,267	0	90,267	58,568	0	58,568	31,699	0	31,699
99	997144	Williams Pipeline Outage	107,099	0	107,099	75,934	0	75,934	31,165	0	31,165
12	997145	Sec 174 Research Costs	0	65,666	65,666	0	46,654	46,654	0	19,012	19,012
99	997147	Energy Efficiency Program	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	9,383,142	(2,381,980)	7,001,162	7,740,731	(1,711,582)	6,029,149	1,642,411	(670,398)	972,013

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%	65.470%	34.530%
G-ALL	11	Book Depreciation	100.000%	72.661%	27.339%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.047%	28.953%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	162,739	115,621	47,118
99	410100	Deferred Federal Income Tax Exp	(84,506)	(57,940)	(26,566)
		SUBTOTAL	78,233	57,681	20,552
12	411100	Deferred Federal Income Tax Expense - Allocated	(319,406)	(226,928)	(92,478)
99	411100	Deferred Federal Income Tax Exp	(1,427,354)	(1,231,864)	(195,490)
		SUBTOTAL	(1,746,760)	(1,458,792)	(287,968)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	84,994	59,496	25,498
		SUBTOTAL	84,994	59,496	25,498
		Total Deferred Federal Income Tax Expense	(1,583,533)	(1,341,615)	(241,918)
99	411193	Customer Tax Credit Amortization	(270,533)	(232,165)	(38,368)
		SUBTOTAL	(270,533)	(232,165)	(38,368)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.047%	28.953%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UNDERGROUND STORAGE TAX	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		DISTRIBUTION									
99	408110	State Excise Tax	460,429	0	460,429	460,429	0	460,429	0	0	0
99	408120	Municipal Occupation & License Tax	490,968	0	490,968	399,616	0	399,616	91,352	0	91,352
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	(688,972)	0	(688,972)	(6,325)	0	(6,325)	(682,647)	0	(682,647)
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	262,031	0	262,031	853,720	0	853,720	(591,689)	0	(591,689)
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	45,155	48,911	94,066	31,604	34,109	65,713	13,551	14,802	28,353
		TOTAL A&G TAX	45,155	48,911	94,066	31,604	34,109	65,713	13,551	14,802	28,353
		TOTAL TAXES OTHER THAN FIT	307,186	72,602	379,788	885,324	50,228	935,552	(578,138)	22,374	(555,764)

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended June 30, 2024		
Average of Monthly Averages 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	62,063,373	62,803,329	739,956	43,281,134	44,021,090	0	18,782,239	18,782,239
TOTAL INTANGIBLE PLANT			2,534,067	63,331,272	65,865,339	1,762,550	44,165,329	45,927,879	771,517	19,165,943	19,937,460
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	3,458,851	3,458,851	0	2,353,402	2,353,402	0	1,105,449	1,105,449
1	352XXX	Wells	0	24,080,010	24,080,010	0	16,384,039	16,384,039	0	7,695,971	7,695,971
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	15,974,638	15,974,638	0	10,869,144	10,869,144	0	5,105,494	5,105,494
1	355000	Measuring & Regulating Equipment	0	2,583,239	2,583,239	0	1,757,636	1,757,636	0	825,603	825,603
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,597,112	3,597,112	0	2,447,475	2,447,475	0	1,149,637	1,149,637
TOTAL UNDERGROUND STORAGE PLANT			0	53,807,047	53,807,047	0	36,627,793	36,627,793	0	17,179,254	17,179,254
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	720,985	0	720,985	532,866	0	532,866	188,119	0	188,119
6	375000	Structures & Improvements	1,676,376	0	1,676,376	996,801	0	996,801	679,575	0	679,575
6	376000	Mains	516,264,630	2,518,937	518,783,567	356,045,449	1,649,148	357,694,597	160,219,181	869,789	161,088,970
6	378000	Measuring & Reg Station Equip-General	7,763,540	0	7,763,540	4,917,705	0	4,917,705	2,845,835	0	2,845,835
6	379000	Measuring & Reg Station Equip-City Gate	7,040,256	0	7,040,256	1,997,375	0	1,997,375	5,042,881	0	5,042,881
6	380000	Services	363,577,009	0	363,577,009	247,103,765	0	247,103,765	116,473,244	0	116,473,244
6	381XXX	Meters	133,495,870	0	133,495,870	96,762,193	0	96,762,193	36,733,677	0	36,733,677
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	4,310,668	0	4,310,668	3,233,362	0	3,233,362	1,077,306	0	1,077,306
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,034,937,929	2,518,937	1,037,456,866	711,653,441	1,649,148	713,302,589	323,284,488	869,789	324,154,277
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,658,931	6,015,434	3,261,721	1,854,259	5,115,980	94,782	804,672	899,454
4	390XXX	Structures & Improvements	29,502,330	28,667,418	58,169,748	27,723,275	19,991,797	47,715,072	1,779,055	8,675,621	10,454,676
4	391XXX	Office Furniture & Equipment	358,647	12,047,057	12,405,704	356,505	8,401,256	8,757,761	2,142	3,645,801	3,647,943
4	392XXX	Transportation Equipment	14,439,886	5,265,786	19,705,672	10,927,079	3,672,201	14,599,280	3,512,807	1,593,585	5,106,392
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	3,903,359	7,752,477	11,655,836	3,106,916	5,406,345	8,513,261	796,443	2,346,132	3,142,575
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	4,538,161	1,061,792	5,599,953	3,534,138	740,462	4,274,600	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,017,472	25,255,130	29,272,602	3,710,439	17,612,170	21,322,609	307,033	7,642,960	7,949,993
4	398000	Miscellaneous Equipment	3,092	168,920	172,012	0	117,800	117,800	3,092	51,120	54,212
TOTAL GENERAL PLANT			60,684,515	84,485,702	145,170,217	53,133,822	58,917,794	112,051,616	7,550,693	25,567,908	33,118,601

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended June 30, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,098,156,511	204,142,958	1,302,299,469	766,549,813	141,360,064	907,909,877	331,606,698	62,782,894	394,389,592
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,338,793)	(20,338,793)	0	(13,838,515)	(13,838,515)	0	(6,500,278)	(6,500,278)
G-ADEP		Distribution Plant	(319,843,016)	(2,105,179)	(321,948,195)	(209,080,012)	(1,378,261)	(210,458,273)	(110,763,004)	(726,918)	(111,489,922)
G-ADEP		General Plant	(19,551,035)	(28,275,629)	(47,826,664)	(16,169,672)	(19,718,575)	(35,888,247)	(3,381,363)	(8,557,054)	(11,938,417)
		TOTAL ACCUMULATED DEPRECIATION	(339,394,051)	(50,719,601)	(390,113,652)	(225,249,684)	(34,935,351)	(260,185,035)	(114,144,367)	(15,784,250)	(129,928,617)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(533,482)	(1,145,827)	(1,679,309)	(351,858)	(799,065)	(1,150,923)	(181,624)	(346,762)	(528,386)
G-AAMT		Misc IT Intangible Plant - 3031XX	(577,142)	(36,884,701)	(37,461,843)	(577,142)	(25,722,284)	(26,299,426)	0	(11,162,417)	(11,162,417)
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	(1,110,624)	(38,030,528)	(39,141,152)	(929,000)	(26,521,349)	(27,450,349)	(181,624)	(11,509,179)	(11,690,803)
		TOTAL ACCUMULATED DEPR/AMORT	(340,504,675)	(88,750,129)	(429,254,804)	(226,178,684)	(61,456,700)	(287,635,384)	(114,325,991)	(27,293,429)	(141,619,420)
		NET GAS UTILITY PLANT before DFIT	757,651,836	115,392,829	873,044,665	540,371,129	79,903,364	620,274,493	217,280,707	35,489,465	252,770,172
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,590,485)	(101,590,485)	0	(72,176,992)	(72,176,992)	0	(29,413,493)	(29,413,493)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(12,346,130)	(12,346,130)	0	(8,612,176)	(8,612,176)	0	(3,733,954)	(3,733,954)
4	282919	ADFIT - Common Plant (282919 from C-DT	0	(1,401,253)	(1,401,253)	0	(977,192)	(977,192)	0	(424,061)	(424,061)
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	(256,482)	(256,482)	0	(182,223)	(182,223)	0	(74,259)	(74,259)
		TOTAL ACCUMULATED DFIT	0	(115,588,006)	(115,588,006)	0	(81,944,159)	(81,944,159)	0	(33,643,847)	(33,643,847)
		NET GAS UTILITY PLANT	757,651,836	(195,177)	757,456,659	540,371,129	(2,040,795)	538,330,334	217,280,707	1,845,618	219,126,325

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%	65.470%	34.530%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.047%	28.953%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	757,651,836	(195,177)	757,456,659	540,371,129	(2,040,795)	538,330,334	217,280,707	1,845,618	219,126,325
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	1,339,629	2,107,606	3,447,235	816,590	1,469,781	2,286,371	523,039	637,825	1,160,864
4 182318 Accumulated Amortization - AFUDC	(225,809)	(1,011,710)	(1,237,519)	(132,731)	(705,576)	(838,307)	(93,078)	(306,134)	(399,212)
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	9,470,480	9,470,480	0	6,443,715	6,443,715	0	3,026,765	3,026,765
1 164115 Gas Inventory--Clay Basin	0	44,081	44,081	0	30,741	30,741	0	13,340	13,340
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,928,763	0	2,928,763	2,928,763	0	2,928,763	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	6,950,895	0	6,950,895	6,950,895	0	6,950,895	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,074,729)	0	(2,074,729)	(2,074,729)	0	(2,074,729)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(15,346,664)	0	(15,346,664)	(5,019,586)	0	(5,019,586)	(10,327,078)	0	(10,327,078)
99 190393 ADFIT-Customer Tax Credit	3,222,799	0	3,222,799	1,054,113	0	1,054,113	2,168,686	0	2,168,686
99 235199 Customer Deposits	(1,152)	0	(1,152)	(1,152)	0	(1,152)	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	1,872,648	0	1,872,648	1,872,648	0	1,872,648	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(393,256)	0	(393,256)	(393,256)	0	(393,256)	0	0	0
C-WKC Working Capital	19,029,874	0	19,029,874	13,202,312	0	13,202,312	5,827,562	0	5,827,562
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	17,302,998	16,341,521	33,644,519	19,203,867	11,138,077	30,341,944	(1,900,869)	5,203,444	3,302,575
NET RATE BASE	774,954,834	16,146,344	791,101,178	559,574,996	9,097,282	568,672,278	215,379,838	7,049,062	222,428,900

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	278,157	278,157											
Steam (ED-ID)	391,124	391,124											
Steam (ED-WA)	1,008,753	1,008,753											
Hydro (ED-AN)	1,451,704	1,451,704											
Other (ED-AN)	846,652	846,652											
Total Electric Production	3,976,390	3,976,390											
Electric Transmission													
ED-AN	1,992,090	1,992,090											
ED-ID	20,730	20,730											
ED-WA	43,861	43,861											
Total Electric Transmission	2,056,681	2,056,681											
Electric Distribution													
ED-AN	7,089	7,089											
ED-ID	1,553,897	1,553,897											
ED-WA	3,495,059	3,495,059											
Total Electric Distribution	5,056,045	5,056,045											
Gas Underground Storage													
1 GD-AN	65,999		65,999			65,999	65,999		44,906	44,906		21,093	21,093
GD-OR	11,398			11,398									
Total Gas Underground Storage	77,397		65,999	11,398		65,999	65,999		44,906	44,906		21,093	21,093
Gas Distribution													
6 GD-AN	4,408		4,408			4,408	4,408		2,886	2,886		1,522	1,522
GD-ID	571,290		571,290		571,290	571,290	571,290				571,290		571,290
GD-WA	1,480,853		1,480,853		1,480,853	1,480,853	1,480,853	1,480,853		1,480,853			
GD-OR	985,767			985,767									
Total Gas Distribution	3,042,318		2,056,551	985,767	2,052,143	4,408	2,056,551	1,480,853	2,886	1,483,739	571,290	1,522	572,812
General Plant													
ED-AN	223,091	223,091											
ED-ID	53,868	53,868											
ED-WA	140,268	140,268											
7,4 CD-AA	1,678,295	1,199,511	330,624	148,160		330,624	330,624		230,567	230,567		100,057	100,057
9,4 CD-AN	83,247	65,201	18,046			18,046	18,046		12,585	12,585		5,461	5,461
9 CD-ID	35,538	27,834	7,704		7,704	7,704	7,704				7,704		7,704
9 CD-WA	120,403	94,302	26,101		26,101	26,101	26,101	26,101		26,101			
8,4 GD-AA	26,604	18,310	8,294			18,310	18,310		12,769	12,769		5,541	5,541
4 GD-AN	1,124	1,124				1,124	1,124		784	784		340	340
GD-ID	4,774	4,774			4,774	4,774	4,774				4,774		4,774
GD-WA	96,256	96,256			96,256	96,256	96,256	96,256		96,256			
GD-OR	16,962	16,962											
Total General Plant	2,480,430	1,804,075	502,939	173,416	134,835	368,104	502,939	122,357	256,705	379,062	12,478	111,399	123,877
Total Depreciation Expense	16,689,261	12,893,191	2,625,489	1,170,581	2,186,978	438,511	2,625,489	1,603,210	304,497	1,907,707	583,768	134,014	717,782

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		65.470%	34.530%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	21,934	21,934											
Total Production/Transmission	98,468	98,468											
Distribution													
Franchises (302000) ED-WA	9,773	9,773											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	10,262	10,262											
General Plant - 303000													
7,4 CD-AA	34,570	24,708	6,810	3,052		6,810	6,810		4,749	4,749		2,061	2,061
9,4 CD-AN	811	635	176			176	176		123	123		53	53
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	551			551									
Total General Plant - 303000	39,237	25,343	10,291	3,603	3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	4,334,925	3,098,258	853,980	382,687		853,980	853,980		595,540	595,540		258,440	258,440
9,4 CD-AN	4,354	3,410	944			944	944		658	658		286	286
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	22,484	17,610	4,874		4,874		4,874	4,874		4,874			0
ED-AN	698,665	698,665											
ED-ID	0	0											
ED-WA	123,041	123,041											
8,4 GD-AA	74,433		51,228	23,205		51,228	51,228		35,725	35,725		15,503	15,503
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plant - 3031XX	5,263,825	3,940,984	911,026	411,815	4,874	906,152	911,026	4,874	631,923	636,797	0	274,229	274,229
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,202	35,202											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,202	35,202	0	0		0	0		0	0		0	0
Total Amortization Expense	5,446,994	4,110,259	921,317	415,418	8,179	913,138	921,317	6,946	636,795	643,741	1,233	276,343	277,576

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(78,946,715)	(78,946,715)											
	Steam (ED-ID)	(102,105,009)	(102,105,009)											
	Steam (ED-WA)	(202,471,672)	(202,471,672)											
	Hydro (ED-AN)	(210,682,495)	(210,682,495)											
	Other (ED-AN)	(184,540,537)	(184,540,537)											
	Total Electric Production	(778,746,428)	(778,746,428)											
Electric Transmission														
	ED-AN	(263,350,051)	(263,350,051)											
	ED-ID	(10,968,102)	(10,968,102)											
	ED-WA	(17,475,527)	(17,475,527)											
	Total Electric Transmission	(291,793,680)	(291,793,680)											
Electric Distribution														
	ED-AN	(612,981)	(612,981)											
	ED-ID	(303,162,376)	(303,162,376)											
	ED-WA	(507,112,795)	(507,112,795)											
	Total Electric Distribution	(810,888,152)	(810,888,152)											
Gas Underground Storage														
1	GD-AN	(20,338,793)	(20,338,793)		(20,338,793)	(20,338,793)		(13,838,515)	(13,838,515)		(6,500,278)	(6,500,278)		
	GD-OR	(1,835,674)	(1,835,674)											
	Total Gas Underground Storage	(22,174,467)	(20,338,793)	(1,835,674)	(20,338,793)	(20,338,793)		(13,838,515)	(13,838,515)		(6,500,278)	(6,500,278)		
Gas Distribution														
6	GD-AN	(2,105,179)	(2,105,179)			(2,105,179)	(2,105,179)	(1,378,261)	(1,378,261)		(726,918)	(726,918)		
	GD-ID	(110,763,004)	(110,763,004)		(110,763,004)	(110,763,004)				(110,763,004)		(110,763,004)		
	GD-WA	(209,080,012)	(209,080,012)		(209,080,012)	(209,080,012)	(209,080,012)		(209,080,012)					
	GD-OR	(153,706,054)	(153,706,054)											
	Total Gas Distribution	(475,654,249)	(321,948,195)	(153,706,054)	(319,843,016)	(2,105,179)	(321,948,195)	(209,080,012)	(1,378,261)	(210,458,273)	(110,763,004)	(726,918)	(111,489,922)	
General Plant														
	ED-AN	(36,840,730)	(36,840,730)											
	ED-ID	(14,118,183)	(14,118,183)											
	ED-WA	(27,711,304)	(27,711,304)											
7,4	CD-AA	(102,679,942)	(73,387,408)	(20,227,949)	(9,064,585)	(20,227,949)	(20,227,949)	(14,106,365)	(14,106,365)		(6,121,584)	(6,121,584)		
9,4	CD-AN	(8,957,326)	(7,015,557)	(1,941,769)		(1,941,769)	(1,941,769)	(1,354,131)	(1,354,131)		(587,638)	(587,638)		
9	CD-ID	(4,146,131)	(3,247,333)	(898,798)		(898,798)	(898,798)			(898,798)		(898,798)		
9	CD-WA	(9,112,931)	(7,137,430)	(1,975,501)		(1,975,501)	(1,975,501)	(1,975,501)	(1,975,501)					
8,4	GD-AA	(2,887,012)	(1,986,957)	(900,055)		(1,986,957)	(1,986,957)	(1,385,644)	(1,385,644)		(601,313)	(601,313)		
4	GD-AN	(4,118,954)	(4,118,954)			(4,118,954)	(4,118,954)	(2,872,435)	(2,872,435)		(1,246,519)	(1,246,519)		
	GD-ID	(2,482,565)	(2,482,565)		(2,482,565)	(2,482,565)				(2,482,565)		(2,482,565)		
	GD-WA	(14,194,171)	(14,194,171)		(14,194,171)	(14,194,171)	(14,194,171)		(14,194,171)					
	GD-OR	(6,074,338)	(6,074,338)											
	Total General Plant	(233,323,587)	(169,457,945)	(47,826,664)	(16,038,978)	(19,551,035)	(28,275,629)	(47,826,664)	(16,169,672)	(19,718,575)	(35,888,247)	(3,381,363)	(8,557,054)	(11,938,417)
Total Accumulated Depreciation		(2,612,580,563)	(2,050,886,205)	(390,113,652)	(171,580,706)	(339,394,051)	(50,719,601)	(390,113,652)	(225,249,684)	(34,935,351)	(260,185,035)	(114,144,367)	(15,784,250)	(129,928,617)

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			65.470%	34.530%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,991,087)	(16,991,087)											
Misc Intangible Plt (303000)	ED-AN	(3,202,606)	(3,202,606)											
Total Production/Transmission		(20,193,693)	(20,193,693)											
Distribution														
Franchises (302000)	ED-WA	(555,402)	(555,402)											
Misc Intangible Plt (303000)	ED-WA	(74,693)	(74,693)											
Total Distribution		(630,095)	(630,095)											
General Plant - 303000														
7,4	CD-AA	(5,640,753)	(4,031,559)	(1,111,228)	(497,966)		(1,111,228)	(1,111,228)		(774,937)	(774,937)		(336,291)	(336,291)
9,4	CD-AN	(159,602)	(125,003)	(34,599)			(34,599)	(34,599)		(24,128)	(24,128)		(10,471)	(10,471)
	GD-ID	(181,624)		(181,624)		(181,624)		(181,624)				(181,624)		(181,624)
	GD-WA	(351,858)		(351,858)		(351,858)		(351,858)	(351,858)		(351,858)			
	GD-OR	(138,636)			(138,636)									
Total General Plant - 303000		(6,472,473)	(4,156,562)	(1,679,309)	(636,602)	(533,482)	(1,145,827)	(1,679,309)	(351,858)	(799,065)	(1,150,923)	(181,624)	(346,762)	(528,386)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(185,289,346)	(132,430,002)	(36,502,001)	(16,357,343)		(36,502,001)	(36,502,001)		(25,455,400)	(25,455,400)		(11,046,601)	(11,046,601)
9,4	CD-AN	(195,937)	(153,462)	(42,475)			(42,475)	(42,475)		(29,621)	(29,621)		(12,854)	(12,854)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(2,662,339)	(2,085,197)	(577,142)		(577,142)		(577,142)	(577,142)		(577,142)		0	0
	ED-AN	(19,601,961)	(19,601,961)											
	ED-ID	0	0											
	ED-WA	(3,972,628)	(3,972,628)											
8,4	GD-AA	(302,312)		(208,063)	(94,249)		(340,225)	(340,225)		(237,263)	(237,263)		(102,962)	(102,962)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(115,882)			(115,882)									
Total Miscellaneous IT Intangible Plant - 3031X		(212,140,405)	(158,243,250)	(37,329,681)	(16,567,474)	(577,142)	(36,884,701)	(37,461,843)	(577,142)	(25,722,284)	(26,299,426)	0	(11,162,417)	(11,162,417)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,773,179)	(1,773,179)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(1,773,179)	(1,773,179)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(241,209,845)	(184,996,779)	(39,008,990)	(17,204,076)	(1,110,624)	(38,030,528)	(39,141,152)	(929,000)	(26,521,349)	(27,450,349)	(181,624)	(11,509,179)	(11,690,803)

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%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	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	12,385,316	0	0	8,852,033	8,852,033	0	0	2,439,907	2,439,907	0	1,093,376	1,093,376
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,712,146	811,230	704,722	10,241,866	11,757,818	3,261,722	94,782	2,658,931	6,015,435	845,517	1,093,376	1,938,893
	390XXX Structures & Improvements												
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	132,413,808	0	0	94,638,797	94,638,797	0	0	26,085,520	26,085,520	0	11,689,491	11,689,491
9	CD-WA / ID / AN	32,445,927	9,656,300	6,427,675	9,328,324	25,412,299	2,672,675	1,779,055	2,581,898	7,033,628	0	0	0
	TOTAL ACCOUNT	215,423,888	18,172,729	9,825,297	113,105,080	141,103,106	27,723,275	1,779,055	28,667,418	58,169,748	4,461,543	11,689,491	16,151,034
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,967,056	1,818,894	7,798	2,140,364	3,967,056	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	60,807,651	0	0	43,460,445	43,460,445	0	0	11,979,107	11,979,107	0	5,368,099	5,368,099
9	CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	0
	TOTAL ACCOUNT	65,738,595	2,264,670	15,537	45,661,404	47,941,611	356,505	2,142	12,047,056	12,405,703	0	5,391,281	5,391,281
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	63,014,924	25,563,779	12,512,335	24,938,810	63,014,924	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,662,335	0	0	0	0	10,525,093	3,313,285	2,823,957	16,662,335	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	7,668,353	0	0	5,480,725	5,480,725	0	0	1,510,666	1,510,666	0	676,962	676,962
9	CD-WA / ID / AN	6,761,615	1,452,364	720,868	3,122,600	5,295,832	401,986	199,522	864,275	1,465,783	0	0	0
	TOTAL ACCOUNT	98,980,920	27,016,143	13,233,203	33,542,135	73,791,481	10,927,079	3,512,807	5,265,786	19,705,672	4,776,506	707,261	5,483,767

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
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
	TOTAL ACCOUNT	6,882,744	713,048	185,405	4,410,103	5,308,556	403,418	51,316	1,106,056	1,560,790	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,688,560	1,924,294	651,839	7,112,427	9,688,560	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,021,445	0	0	0	0	3,098,983	587,858	334,604	4,021,445	0	0	0
99	GD-OR / AS	1,551,726	0	0	0	0	0	0	0	0	1,551,726	0	1,551,726
8	GD-AA	5,885,257	0	0	0	0	0	0	4,050,469	4,050,469	0	1,834,788	1,834,788
7	CD-AA	15,976,813	0	0	11,418,948	11,418,948	0	0	3,147,432	3,147,432	0	1,410,433	1,410,433
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
	TOTAL ACCOUNT	39,137,314	1,952,956	1,405,450	19,326,126	22,684,532	3,106,916	796,443	7,752,476	11,655,835	1,551,726	3,245,221	4,796,947
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,276,901	398,866	2,211	2,875,824	3,276,901	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
	TOTAL ACCOUNT	4,988,010	398,866	2,211	3,772,621	4,173,698	110,331	0	502,134	612,465	18,586	183,261	201,847

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,462,384	12,246,524	7,583,364	4,632,496	24,462,384	0	0	0	0	0	0	0
99	GD-WA / ID / AN	5,199,539	0	0	0	0	3,463,884	915,066	820,589	5,199,539	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,601,077	12,500,353	7,904,763	5,505,520	25,910,636	3,534,139	1,004,023	1,061,791	5,599,953	43,834	46,654	90,488
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,585,905	12,193,114	6,724,916	22,667,875	41,585,905	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,062,291	0	0	0	0	768,443	287,726	6,122	1,062,291	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	123,772,929	0	0	88,462,988	88,462,988	0	0	24,383,267	24,383,267	0	10,926,674	10,926,674
9	CD-WA / ID / AN	16,881,617	10,629,348	69,756	2,522,916	13,222,020	2,941,996	19,307	698,294	3,659,597	0	0	0
	TOTAL ACCOUNT	184,265,272	22,822,462	6,794,672	113,653,779	143,270,913	3,710,439	307,033	25,255,130	29,272,602	719,232	11,002,525	11,721,757
	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	844,762	0	0	603,768	603,768	0	0	166,418	166,418	0	74,576	74,576
9	CD-WA / ID / AN	22,986	0	11,172	6,831	18,003	0	3,092	1,891	4,983	0	0	0
	TOTAL ACCOUNT	1,138,012	0	18,018	864,036	882,054	0	3,092	168,921	172,013	9,092	74,853	83,945
	TOTAL GENERAL PLANT	667,984,765	86,652,457	40,089,278	350,199,457	476,941,192	53,133,824	7,550,693	84,485,699	145,170,216	12,438,328	33,435,029	45,873,357

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:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	30,649,329	5,937,839	0	24,711,490	30,649,329	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	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	112,957,968	0	0	80,733,319	80,733,319	0	0	22,252,720	22,252,720	0	9,971,929	
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	145,480,324	6,635,357	0	105,649,426	112,284,783	193,060	0	22,561,654	22,754,714	354,611	10,086,216	10,440,827
	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	42,269,131	0	0	30,210,593	30,210,593	0	0	8,327,019	8,327,019	0	3,731,519	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	50,805,837	0	0	37,607,306	37,607,306	0	0	9,111,608	9,111,608	0	4,086,923	4,086,923
	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	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,770,425	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	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	599,659	0	0	599,659	599,659	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	26,827,934	0	0	19,174,461	19,174,461	0	0	5,285,103	5,285,103	0	2,368,370	2,368,370
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	27,427,593	0	0	19,774,120	19,774,120	0	0	5,285,103	5,285,103	0	2,368,370	2,368,370
		TOTAL	384,044,355	10,701,417	0	278,356,103	289,057,520	1,762,550	771,517	63,331,273	65,865,340	780,562	28,340,933	29,121,495

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(61,758,112)	(44,139,758)	(12,166,348)	(5,452,006)
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	(7,112,960)	(5,083,775)	(1,401,253)	(627,932)
7	283750 CD-AA	32,205	23,018	6,344	2,843
	Total	(69,668,196)	(49,850,062)	(13,741,039)	(6,077,095)

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 Month Ended June 30, 2024
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	7,357,360	7,357,360	0	0	0	0	7,357,360
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	(670)	(670)	0	0	0	0	(670)
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	104,113,778	41,921,879	0	146,035,657	90,911,466	36,094,317	13,202,312	5,827,562	0
TOTAL		104,113,778	41,921,879	7,356,793	153,392,450	90,911,466	36,094,317	13,202,312	5,827,562	7,356,793

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						