

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,588,140	10,659,912	4,928,228
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,588,140	10,659,912	4,928,228
E-APL	Electric Net Rate Base	3,337,738,049	2,242,888,238	1,094,849,811
	<b>RATE OF RETURN</b>	<b>0.467%</b>	<b>0.475%</b>	<b>0.450%</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	Report ID: E-ALL-1A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers Percent	5-01-2024 thru 05-31-2024	418,195 100.000%	271,761 64.984%	146,434 35.016%
3	E-OPS	Direct Distribution Operating Expense Percent	5-01-2024 thru 05-31-2024	4,150,473 100.000%	2,410,892 58.087%	1,739,581 41.913%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended May 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 500 - 894		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 935		5,750,511	4,121,480	1,629,031	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		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	0
		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%	285.888%	78.801%	35.311%
7		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended May 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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	0
		Total		18,939,347	0	13,103,253	5,836,094
		Percentage		100.000%	0.000%	69.185%	30.815%
		Direct Labor Accts 500 - 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	0
		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%
8		Average (GD AA)		100.000%	0.000%	68.824%	31.176%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended May 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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 500 - 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%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2024 thru 05-31-2024	1,650,524,293	1,133,326,857	517,197,436	
		Percent		100.000%	68.665%	31.335%	
11		Book Depreciation	5-01-2024 thru 05-31-2024	12,839,342	8,722,473	4,116,869	
		Percent		100.000%	67.936%	32.064%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended May 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	04-01-2024 thru 05-31-2024	3,743,221,926 100.000%	2,498,931,073 66.759%	1,244,290,853 33.241%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2024 thru 05-31-2024	307,103,892 100.000%	211,820,160 68.973%	95,283,732 31.027%
14		Net Allocated Schedule M's - AMA Percent	5-01-2024 thru 05-31-2024	-10,066,041 100.000%	-6,724,807 66.807%	-3,341,234 33.193%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended May 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	30,619,748	0	30,619,748	19,821,265	0	19,821,265	10,798,483	0	10,798,483
99	442200	Commercial - Firm & Int.	27,773,210	0	27,773,210	19,951,232	0	19,951,232	7,821,978	0	7,821,978
1	442300	Industrial	11,374,888	0	11,374,888	5,813,531	0	5,813,531	5,561,357	0	5,561,357
99	444000	Public Street & Highway Lighting	725,994	0	725,994	464,030	0	464,030	261,964	0	261,964
99	448000	Interdepartmental Revenue	153,351	0	153,351	135,342	0	135,342	18,009	0	18,009
99	499XXX	Unbilled Revenue	493,896	0	493,896	370,815	0	370,815	123,081	0	123,081
TOTAL SALES TO ULTIMATE CUSTOMERS			71,141,087	0	71,141,087	46,556,215	0	46,556,215	24,584,872	0	24,584,872
1	447XXX	Sales for Resale	0	12,209,264	12,209,264	0	7,872,533	7,872,533	0	4,336,731	4,336,731
TOTAL SALES OF ELECTRICITY			71,141,087	12,209,264	83,350,351	46,556,215	7,872,533	54,428,748	24,584,872	4,336,731	28,921,603
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	16,227	0	16,227	3,855	0	3,855	12,372	0	12,372
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,422	33,422	0	18,411	18,411
1	454000	Rent from Electric Property	477,332	7,458	484,790	270,126	4,809	274,935	207,206	2,649	209,855
1	454100	Rent from Trnsmission Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	4,997,453	6,089,839	11,087,292	4,452,289	3,926,728	8,379,017	545,164	2,163,111	2,708,275
TOTAL OTHER OPERATING REVENUE			5,494,954	6,149,130	11,644,084	4,727,645	3,964,959	8,692,604	767,309	2,184,171	2,951,480
TOTAL ELECTRIC REVENUE			76,636,041	18,358,394	94,994,435	51,283,860	11,837,492	63,121,352	25,352,181	6,520,902	31,873,083

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	10,734	10,734	0	6,921	6,921	0	3,813	3,813
1	501XXX	Fuel	0	841,169	841,169	0	542,386	542,386	0	298,783	298,783
1	502000	Steam Expense	0	296,886	296,886	0	191,432	191,432	0	105,454	105,454
1	505000	Electric Expense	0	24,915	24,915	0	16,065	16,065	0	8,850	8,850
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	778,209	778,209	0	501,789	501,789	0	276,420	276,420
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	67,629	0	67,629	0	0	0	67,629	0	67,629
MAINTENANCE											
1	510000	Supervision & Engineering	0	62,790	62,790	0	40,487	40,487	0	22,303	22,303
1	511000	Structures	0	101,137	101,137	0	65,213	65,213	0	35,924	35,924
1	512000	Boiler Plant	0	1,346,636	1,346,636	0	868,311	868,311	0	478,325	478,325
1	513000	Electric Plant	0	405,456	405,456	0	261,438	261,438	0	144,018	144,018
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	302,230	302,230	0	194,878	194,878	0	107,352	107,352
TOTAL STEAM POWER GENERATION EXP			67,629	4,170,162	4,237,791	0	2,688,920	2,688,920	67,629	1,481,242	1,548,871
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	213,884	213,884	0	137,912	137,912	0	75,972	75,972
1	536000	Water for Power	0	125,202	125,202	0	80,730	80,730	0	44,472	44,472
1	537000	Hydraulic Expense	760,089	283,824	1,043,913	490,105	183,010	673,115	269,984	100,814	370,798
1	538000	Electric Expense	0	472,168	472,168	0	304,454	304,454	0	167,714	167,714
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	139,653	139,653	0	90,048	90,048	0	49,605	49,605
1	540000	Rent	0	132,601	132,601	0	85,501	85,501	0	47,100	47,100
1	540100	MT Trust Funds Land Settlement Rents	507,917	0	507,917	332,025	0	332,025	175,892	0	175,892
MAINTENANCE											
1	541000	Supervision & Engineering	0	31,235	31,235	0	20,140	20,140	0	11,095	11,095
1	542000	Structures	0	19,974	19,974	0	12,879	12,879	0	7,095	7,095
1	543000	Reservoirs, Dams, & Waterways	0	21,807	21,807	0	14,061	14,061	0	7,746	7,746
1	544000	Electric Plant	0	153,288	153,288	0	98,840	98,840	0	54,448	54,448
1	545000	Miscellaneous Hydraulic Plant	0	22,986	22,986	0	14,821	14,821	0	8,165	8,165
TOTAL HYDRO POWER GENERATION EXP			1,268,006	1,616,622	2,884,628	822,130	1,042,396	1,864,526	445,876	574,226	1,020,102
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	29,868	29,868	0	19,259	19,259	0	10,609	10,609
1	547XXX	Fuel	0	2,934,591	2,934,591	0	1,892,224	1,892,224	0	1,042,367	1,042,367
1	548000	Generation Expense	0	375,237	375,237	0	241,953	241,953	0	133,284	133,284
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	321,633	321,633	0	207,389	207,389	0	114,244	114,244
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
MAINTENANCE											
1	551000	Supervision & Engineering	0	50,703	50,703	0	32,693	32,693	0	18,010	18,010
1	552000	Structures	0	9,532	9,532	0	6,146	6,146	0	3,386	3,386
1	553000	Generating & Electric Equipment	0	249,887	249,887	0	161,127	161,127	0	88,760	88,760
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	618,758	618,758	0	398,975	398,975	0	219,783	219,783
TOTAL OTHER POWER GENERATION EXP			0	4,596,560	4,596,560	0	2,963,861	2,963,861	0	1,632,699	1,632,699



Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,443,798	15,070,434	16,514,232	0	9,717,415	9,717,415	1,443,798	5,353,019	6,796,817
1	556000	System Control & Load Dispatching	0	74,722	74,722	0	48,181	48,181	0	26,541	26,541
E-557	557XXX	Other Expense	3,904,148	2,474,004	6,378,152	1,540,075	1,595,238	3,135,313	2,364,073	878,766	3,242,839
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>5,347,946</b>	<b>17,619,160</b>	<b>22,967,106</b>	<b>1,540,075</b>	<b>11,360,834</b>	<b>12,900,909</b>	<b>3,807,871</b>	<b>6,258,326</b>	<b>10,066,197</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>6,683,581</b>	<b>28,002,504</b>	<b>34,686,085</b>	<b>2,362,205</b>	<b>18,056,011</b>	<b>20,418,216</b>	<b>4,321,376</b>	<b>9,946,493</b>	<b>14,267,869</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	239,766	239,766	0	154,601	154,601	0	85,165	85,165
1	561000	Load Dispatching	0	261,450	261,450	0	168,583	168,583	0	92,867	92,867
1	562000	Station Expense	0	28,345	28,345	0	18,277	18,277	0	10,068	10,068
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	47,838	47,838	0	30,846	30,846	0	16,992	16,992
1	565XXX	Transmission of Electricity by Others	0	1,611,410	1,611,410	0	1,039,037	1,039,037	0	572,373	572,373
1	566000	Miscellaneous Transmission Expense	0	294,600	294,600	0	189,958	189,958	0	104,642	104,642
1	567000	Rent	0	7,548	7,548	0	4,867	4,867	0	2,681	2,681
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	39,595	39,595	0	25,531	25,531	0	14,064	14,064
1	569000	Structures	0	46,754	46,754	0	30,147	30,147	0	16,607	16,607
1	570000	Station Equipment	0	71,362	71,362	0	46,014	46,014	0	25,348	25,348
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,199	110,104	111,303	0	70,995	70,995	1,199	39,109	40,308
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	896	5,976	6,872	896	3,853	4,749	0	2,123	2,123
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>2,095</b>	<b>2,764,748</b>	<b>2,766,843</b>	<b>896</b>	<b>1,782,709</b>	<b>1,783,605</b>	<b>1,199</b>	<b>982,039</b>	<b>983,238</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended May 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,394,997	2,572,686	3,967,683	1,005,414	1,658,868	2,664,282	389,583	913,818	1,303,401
E-DEPX		Depreciation Expense-Transmission	66,979	1,986,085	2,053,064	43,772	1,280,628	1,324,400	23,207	705,457	728,664
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,468	98,468	0	63,492	63,492	0	34,976	34,976
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,747	10,747	0	5,920	5,920
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,758	1,758	0	969	969
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	90,523	0	90,523	0	0	0	90,523	0	90,523
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,505	47,505	0	26,169	26,169
99	407395	Optional Renewable Power Revenue Offset	29,029	0	29,029	21,442	0	21,442	7,587	0	7,587
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(267,634)	0	(267,634)	(122,834)	0	(122,834)	(144,800)	0	(144,800)
99	407434	EIM Deferred O&M	(21,408)	0	(21,408)	0	0	0	(21,408)	0	(21,408)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(966,710)	0	(966,710)	(636,605)	0	(636,605)	(330,105)	0	(330,105)
99	407451	Deferral CEIP	(79,326)	0	(79,326)	(79,326)	0	(79,326)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(714,659)	0	(714,659)	0	0	0	(714,659)	0	(714,659)
99	407494	Amortization of Schedule 98 REC Rev	(1,717)	0	(1,717)	(1,717)	0	(1,717)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(452)	(452)	0	(249)	(249)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,559,163	1,559,163	0	1,005,348	1,005,348	0	553,815	553,815
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(531,106)	6,308,769	5,777,663	149,925	4,067,894	4,217,819	(681,031)	2,240,875	1,559,844
		TOTAL PRODUCTION & TRANSMISSION EXPEN	6,154,570	37,076,021	43,230,591	2,513,026	23,906,614	26,419,640	3,641,544	13,169,407	16,810,951

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	77,369	266,922	344,291	60,278	155,047	215,325	17,091	111,875	128,966
3	582000	Station Expense	69,756	7,757	77,513	45,601	4,506	50,107	24,155	3,251	27,406
3	583000	Overhead Line Expense	193,772	81,898	275,670	113,125	47,572	160,697	80,647	34,326	114,973
3	584000	Underground Line Expense	275,163	0	275,163	159,031	0	159,031	116,132	0	116,132
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,682	0	1,682	1,682	0	1,682	0	0	0
3	586000	Meter Expense	131,228	4,072	135,300	110,015	2,365	112,380	21,213	1,707	22,920
3	587000	Customer Installations Expense	55,890	8,143	64,033	34,652	4,730	39,382	21,238	3,413	24,651
3	588000	Miscellaneous Distribution Expense	466,182	290,451	756,633	321,055	168,714	489,769	145,127	121,737	266,864
3	589000	Rent	0	21,122	21,122	0	12,269	12,269	0	8,853	8,853
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	12,742	93,384	106,126	9,377	54,244	63,621	3,365	39,140	42,505
3	591000	Structures	15,086	293	15,379	10,139	170	10,309	4,947	123	5,070
3	592000	Station Equipment	65,498	6,824	72,322	34,856	3,964	38,820	30,642	2,860	33,502
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,688,611	1	2,688,612	1,457,379	1	1,457,380	1,231,232	0	1,231,232
3	594000	Underground Lines	61,024	0	61,024	27,071	0	27,071	33,953	0	33,953
3	595000	Line Transformers	14,522	0	14,522	12,387	0	12,387	2,135	0	2,135
3	596000	Street Light & Signal System Maintenance Exp	3,368	0	3,368	2,860	0	2,860	508	0	508
3	597000	Meters	4,586	0	4,586	4,426	0	4,426	160	0	160
3	598000	Miscellaneous Distribution Expense	13,997	11,447	25,444	6,959	6,649	13,608	7,038	4,798	11,836
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>4,150,476</b>	<b>792,314</b>	<b>4,942,790</b>	<b>2,410,893</b>	<b>460,231</b>	<b>2,871,124</b>	<b>1,739,583</b>	<b>332,083</b>	<b>2,071,666</b>
E-DEPX		Depreciation Expense-Distribution	5,019,080	7,089	5,026,169	3,481,011	4,118	3,485,129	1,538,069	2,971	1,541,040
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,092	0	10,092	10,092	0	10,092	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,420,383	0	4,420,383	3,954,406	0	3,954,406	465,977	0	465,977
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>9,449,555</b>	<b>7,089</b>	<b>9,456,644</b>	<b>7,445,509</b>	<b>4,118</b>	<b>7,449,627</b>	<b>2,004,046</b>	<b>2,971</b>	<b>2,007,017</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>13,600,031</b>	<b>799,403</b>	<b>14,399,434</b>	<b>9,856,402</b>	<b>464,349</b>	<b>10,320,751</b>	<b>3,743,629</b>	<b>335,054</b>	<b>4,078,683</b>

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	9,484	9,484	0	6,163	6,163	0	3,321	3,321
2	902000	Meter Reading Expenses	40,350	10,241	50,591	28,718	6,655	35,373	11,632	3,586	15,218
2	903XXX	Customer Records & Collection Expenses	105,700	815,601	921,301	58,527	530,010	588,537	47,173	285,591	332,764
2	904000	Uncollectible Accounts	231,337	0	231,337	148,082	0	148,082	83,255	0	83,255
2	905000	Misc Customer Accounts	0	21,170	21,170	0	13,757	13,757	0	7,413	7,413
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>377,387</b>	<b>856,496</b>	<b>1,233,883</b>	<b>235,327</b>	<b>556,585</b>	<b>791,912</b>	<b>142,060</b>	<b>299,911</b>	<b>441,971</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,558,593	15,749	2,574,342	2,255,307	10,234	2,265,541	303,286	5,515	308,801
2	909000	Advertising	4,207	86,789	90,996	3,977	56,399	60,376	230	30,390	30,620
2	910000	Misc Customer Service & Info Exp	0	7,782	7,782	0	5,057	5,057	0	2,725	2,725
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,562,800</b>	<b>110,320</b>	<b>2,673,120</b>	<b>2,259,284</b>	<b>71,690</b>	<b>2,330,974</b>	<b>303,516</b>	<b>38,630</b>	<b>342,146</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	176,654	3,091,590	3,268,244	100,228	2,124,015	2,224,243	76,426	967,575	1,044,001
4	921000	Office Supplies & Expenses	40	395,277	395,317	41	271,567	271,608	(1)	123,710	123,709
4	922000	Admin Exp Transferred--Credit	0	(10,882)	(10,882)	0	(7,476)	(7,476)	0	(3,406)	(3,406)
4	923000	Outside Services Employed	402,341	1,129,051	1,531,392	372,291	775,692	1,147,983	30,050	353,359	383,409
4	924000	Property Insurance Premium	0	258,134	258,134	0	177,346	177,346	0	80,788	80,788
4	925XXX	Injuries and Damages	989,995	739,562	1,729,557	663,417	508,101	1,171,518	326,578	231,461	558,039
4	926XXX	Employee Pensions and Benefits	265,474	2,246,493	2,511,967	193,434	1,543,408	1,736,842	72,040	703,085	775,125
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	322,901	400,422	723,323	266,577	258,192	524,769	56,324	142,230	198,554
4	930000	Miscellaneous General Expenses	13,957	1,294,031	1,307,988	13,233	889,038	902,271	724	404,993	405,717
4	931000	Rents	700	85,168	85,868	0	58,513	58,513	700	26,655	27,355
4	935000	Maintenance of General Plant	128,789	1,068,328	1,197,117	93,792	733,973	827,765	34,997	334,355	369,352
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>2,300,951</b>	<b>10,697,174</b>	<b>12,998,125</b>	<b>1,703,013</b>	<b>7,332,369</b>	<b>9,035,382</b>	<b>597,938</b>	<b>3,364,805</b>	<b>3,962,743</b>

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	315,176	1,477,250	1,792,426	233,748	1,014,916	1,248,664	81,428	462,334	543,762
E-AMTX		Amortization Expense-General Plant - 303000	0	25,343	25,343	0	17,384	17,384	0	7,959	7,959
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	146,302	3,808,334	3,954,636	146,302	2,616,440	2,762,742	0	1,191,894	1,191,894
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	35,202	35,202	0	24,185	24,185	0	11,017	11,017
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,138	153,669	176,807	18,244	102,588	120,832	4,894	51,081	55,975
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
99	407344	Regulatory Credit - Amort - WF Resiliency	601,598	0	601,598	430,413	0	430,413	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	8,491	0	8,491	8,491	0	8,491	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	6,053	0	6,053	6,053	0	6,053	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(109,962)	0	(109,962)	(109,962)	0	(109,962)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(13,921)	0	(13,921)	(9,680)	0	(9,680)	(4,241)	0	(4,241)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,486,724)	0	(1,486,724)	(835,784)	0	(835,784)	(650,940)	0	(650,940)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(928,053)	0	(928,053)	(630,652)	0	(630,652)	(297,401)	0	(297,401)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	88,296	467,399	555,695	61,397	321,117	382,514	26,899	146,282	173,181
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(849,293)	5,967,197	5,117,904	(258,445)	4,096,630	3,838,185	(590,848)	1,870,567	1,279,719
		TOTAL ADMIN & GENERAL EXPENSES	1,451,658	16,664,371	18,116,029	1,444,568	11,428,999	12,873,567	7,090	5,235,372	5,242,462
		TOTAL EXPENSES BEFORE FIT	24,146,446	55,506,611	79,653,057	16,308,607	36,428,237	52,736,844	7,837,839	19,078,374	26,916,213
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,341,378			10,384,508			4,956,870
E-FIT		FEDERAL INCOME TAX			(215,265)			(352,946)			137,681
E-FIT		DEFERRED FEDERAL INCOME TAX			28,086			115,961			(87,875)
E-FIT		AMORTIZED ITC			(59,583)			(38,419)			(21,164)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,588,140			10,659,912			4,928,228

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.984%	35.016%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.087%	41.913%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	21,384	83,643	105,027	19,684	53,933	73,617	1,700	29,710	31,410
1	456010	Other Electric Rev-Financial	0	46,965	46,965	0	30,283	30,283	0	16,682	16,682
1	456015	Other Electric Rev-CT Fuel Sales	0	858,027	858,027	0	553,256	553,256	0	304,771	304,771
1	456016	Other Electric Rev-Resource Opt	0	1,129,608	1,129,608	0	728,371	728,371	0	401,237	401,237
1	456017	Other Electric Rev-Non Resource	0	10,063	10,063	0	6,489	6,489	0	3,574	3,574
1	456018	Other Electric Rev-Extraction	0	43,265	43,265	0	27,897	27,897	0	15,368	15,368
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(14,730)	150,899	136,169	0	97,300	97,300	(14,730)	53,599	38,869
1	456050	Other Electric Rev-Attachment Fees	48,511	0	48,511	33,721	0	33,721	14,790	0	14,790
1	456100	Transmission Revenue of Others	0	2,925,700	2,925,700	0	1,886,491	1,886,491	0	1,039,209	1,039,209
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,650	49,650	0	27,350	27,350
1	456130	Ancillary Services Revenue	0	84,712	84,712	0	54,622	54,622	0	30,090	30,090
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	1,609,924	0	1,609,924	1,506,482	0	1,506,482	103,442	0	103,442
1	456329	Amortization Res Decoupling Deferral	1,611,514	0	1,611,514	1,142,171	0	1,142,171	469,343	0	469,343
1	456338	Non-res Decoupling Deferred Rev	1,431,739	0	1,431,739	1,598,836	0	1,598,836	(167,097)	0	(167,097)
1	456339	Amortization Non-res Decoupling	178,348	0	178,348	138,289	0	138,289	40,059	0	40,059
1	456380	Other Electric Revenue-Clearwater	92,425	0	92,425	0	0	0	92,425	0	92,425
1	456700	Other Electric Rev-Low Voltage	18,339	0	18,339	13,106	0	13,106	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,620	95,620	0	52,674	52,674
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,699)	(3,699)	0	(2,385)	(2,385)	0	(1,314)	(1,314)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,699	3,699	0	2,385	2,385	0	1,314	1,314
1	456730	Other Elec Rev-Intraco Thermal	0	531,662	531,662	0	342,816	342,816	0	188,846	188,846
TOTAL ACCOUNT 456			4,997,454	6,089,838	11,087,292	4,452,289	3,926,728	8,379,017	545,165	2,163,110	2,708,275

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	14,264,288	14,264,288	0	9,197,613	9,197,613	0	5,066,675	5,066,675
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	247,950	247,950	0	159,878	159,878	0	88,072	88,072
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,443,798	0	1,443,798	0	0	0	1,443,798	0	1,443,798
1	555550	Non Monetary - Exchange Power	0	14,664	14,664	0	9,455	9,455	0	5,209	5,209
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	13,790	13,790	0	8,892	8,892	0	4,898	4,898
1	555710	Intercompany Purchase	0	84,712	84,712	0	54,622	54,622	0	30,090	30,090
1	555740	Purchased Power - EIM	0	445,030	445,030	0	286,955	286,955	0	158,075	158,075
TOTAL ACCOUNT 555			1,443,798	15,070,434	16,514,232	0	9,717,415	9,717,415	1,443,798	5,353,019	6,796,817

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,463	540,527	544,990	4,463	348,532	352,995	0	191,995	191,995
1	557010	Other Power Supply Expense - Financial	0	1,215,688	1,215,688	0	783,876	783,876	0	431,812	431,812
1	557018	Merchandise Processing Fee	0	4,504	4,504	0	2,904	2,904	0	1,600	1,600
1	557150	Fuel - Economic Dispatch	0	322,106	322,106	0	207,694	207,694	0	114,412	114,412
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	37,100	0	37,100	15,160	0	15,160	21,940	0	21,940
1	557165	Other Resource Costs-CAISO Charges	0	4,758	4,758	0	3,068	3,068	0	1,690	1,690
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	34,260	34,260	0	22,091	22,091	0	12,169	12,169
1	557171	REC Broker Fees	0	3,867	3,867	0	2,493	2,493	0	1,374	1,374
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(24,987)	0	(24,987)	(24,987)	0	(24,987)	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(373,335)	0	(373,335)	(373,335)	0	(373,335)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,204,913	0	1,204,913	1,204,913	0	1,204,913	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	737,811	0	737,811	737,811	0	737,811	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(65,408)	0	(65,408)	(65,408)	0	(65,408)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,186,559	0	1,186,559	0	0	0	1,186,559	0	1,186,559
99	557390	Idaho PCA Amortization	1,128,809	0	1,128,809	0	0	0	1,128,809	0	1,128,809
1	557395	Optional Renewable Power Expense Offset	0	65	65	0	42	42	0	23	23
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,323	3,323	0	2,143	2,143	0	1,180	1,180
1	557711	Turbine Gas Bookout Offset	0	(3,323)	(3,323)	0	(2,143)	(2,143)	0	(1,180)	(1,180)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	348,229	348,229	0	224,538	224,538	0	123,691	123,691
TOTAL ACCOUNT 557			3,904,148	2,474,004	6,378,152	1,540,075	1,595,238	3,135,313	2,364,073	878,766	3,242,839

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	26,220	15,749	41,969	18,205	10,234	28,439	8,015	5,515	13,530
99	908600	Public Purpose Tariff Rider Expense Offset	2,475,215	0	2,475,215	2,184,456	0	2,184,456	290,759	0	290,759
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	57,158	0	57,158	52,646	0	52,646	4,512	0	4,512
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,558,593	15,749	2,574,342	2,255,307	10,234	2,265,541	303,286	5,515	308,801

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.984%	35.016%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.44%	55.44%
2	Cost of Debt		5.235%	5.242%
	Total Weighted Cost		2.902%	2.906%
E-APL	Net Rate Base	3,337,738,049	2,242,888,238	1,094,849,811
	Interest Deduction for FIT Calculation	96,904,953	65,088,617	31,816,336
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	94,994,435	63,121,352	31,873,083
E-OPS	Less: Operating & Maintenance Expense	59,300,846	37,231,213	22,069,633
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,816,970	10,163,363	3,653,607
E-OTX	Less: Taxes Other than FIT	6,535,241	5,342,268	1,192,973
	Net Operating Income Before FIT	15,341,378	10,384,508	4,956,870
E-INT	Less: Monthly Interest Expense	8,075,412	5,424,051	2,651,361
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(8,288,829)	(6,641,153)	(1,647,676)
	Taxable Net Operating Income	(1,025,072)	(1,680,696)	655,624
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(215,265)	(352,946)	137,681
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(215,265)	(352,946)	137,681
E-DTE	Deferred FIT	1,046,689	1,020,214	26,475
E-DTE	Customer Tax Credit Amortization	(1,018,603)	(904,253)	(114,350)
1	411400 Amortized Investment Tax Credit	(59,583)	(38,419)	(21,164)
	Total Net FIT/Deferred FIT	(246,762)	(275,404)	28,642

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,952,626	10,010,456	16,963,082	4,920,339	6,680,029	11,600,368	2,032,287	3,330,427	5,362,714	
12	997001 Contributions In Aid of Construction	0	838,333	838,333	0	559,663	559,663	0	278,670	278,670	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	92,119	92,119	0	61,498	61,498	0	30,621	30,621	
99	997007 Idaho PCA	2,293,960	0	2,293,960	0	0	0	2,293,960	0	2,293,960	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	26,340	26,340	0	17,584	17,584	0	8,756	8,756	
99	997018 DSM Tariff Rider	(2,410,987)	0	(2,410,987)	(1,335,403)	0	(1,335,403)	(1,075,584)	0	(1,075,584)	
12	997020 FAS87 Current Pension Accrual	0	(224,776)	(224,776)	0	(150,058)	(150,058)	0	(74,718)	(74,718)	
12	997027 Uncollectibles	(110,646)	(257,877)	(368,523)	(134,105)	(172,156)	(306,261)	23,459	(85,721)	(62,262)	
99	997031 Decoupling Mechanism	(4,831,525)	0	(4,831,525)	(4,385,778)	0	(4,385,778)	(445,747)	0	(445,747)	
12	997032 Interest Rate Swaps	0	333,902	333,902	0	222,910	222,910	0	110,992	110,992	
99	997033 BPA Residential Exchange	714,853	0	714,853	485,134	0	485,134	229,719	0	229,719	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	46,075	46,075	0	31,655	31,655	0	14,420	14,420	
99	997043 Washington Deferred Power Costs	806,591	0	806,591	806,591	0	806,591	0	0	0	
12	997044 Non-Monetary Power Costs	0	14,663	14,663	0	9,789	9,789	0	4,874	4,874	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765	
12	997048 AFUDC	0	(196,038)	(196,038)	0	(130,873)	(130,873)	0	(65,165)	(65,165)	
12	997049 Tax Depreciation	0	(15,166,590)	(15,166,590)	0	(10,125,064)	(10,125,064)	0	(5,041,526)	(5,041,526)	
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0	
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,253	22,253	0	11,080	11,080	
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,184	49,184	0	24,490	24,490	
99	997065 Amortization - Unbilled Revenue Add-Ins	99,731	0	99,731	74,033	0	74,033	25,698	0	25,698	
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,467	107,467	0	59,200	59,200	
12	997080 Book Transportation Depreciation	0	751,431	751,431	0	501,648	501,648	0	249,783	249,783	
12	997081 Deferred Compensation	0	(12,352)	(12,352)	0	(8,246)	(8,246)	0	(4,106)	(4,106)	
4	997082 Meal Disallowances	0	48,120	48,120	0	33,060	33,060	0	15,060	15,060	
12	997083 Paid Time Off	0	114,650	114,650	0	76,539	76,539	0	38,111	38,111	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(624,136)	0	(624,136)	0	0	0	(624,136)	0	(624,136)	
99	997095 WA REC Deferral	672,403	0	672,403	672,403	0	672,403	0	0	0	
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,820	1,820	0	906	906	
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(5,250,001)	(5,250,001)	0	(3,504,848)	(3,504,848)	0	(1,745,153)	(1,745,153)	
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)	
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0	
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)	
99	997110 FISERVE	8,094	(18,860)	(10,766)	0	(12,591)	(12,591)	8,094	(6,269)	1,825	
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	
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0	
99	997117 Colstrip Plant Adjustment	(436,914)	0	(436,914)	(260,777)	0	(260,777)	(176,137)	0	(176,137)	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	392,076	392,076	0	261,746	261,746	0	130,330	130,330
99	997120 Transportation Tax Disallowance	0	9,236	9,236	0	6,166	6,166	0	3,070	3,070
99	997122 Regulatory Fees	(109,962)	0	(109,962)	(109,962)	0	(109,962)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	(33,520)	0	(33,520)	(9,680)	0	(9,680)	(23,840)	0	(23,840)
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(145,935)	(145,935)	0	(97,425)	(97,425)	0	(48,510)	(48,510)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,351,870)	(1,351,870)	0	(673,130)	(673,130)
99	997130 Wild Fire Resiliency Deferral	(890,557)	0	(890,557)	(410,802)	0	(410,802)	(479,755)	0	(479,755)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(79,326)	0	(79,326)	(79,326)	0	(79,326)	0	0	0
99	997138 Intervenor Funding	8,217	0	8,217	8,217	0	8,217	0	0	0
99	997139 Pension Settlement	0	39,343	39,343	0	26,265	26,265	0	13,078	13,078
99	997140 Insurance Balancing	(922,115)	0	(922,115)	(624,714)	0	(624,714)	(297,401)	0	(297,401)
99	997141 CCA	67,573	0	67,573	0	0	0	67,573	0	67,573
99	997143 Depreciation Rate Deferral	181,561	0	181,561	58,566	0	58,566	122,995	0	122,995
	997145 Sec 174 Research Costs	0	238,240	238,240	0	159,047	159,047	0	79,193	79,193
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,777,216</b>	<b>(10,066,045)</b>	<b>(8,288,829)</b>	<b>83,655</b>	<b>(6,724,808)</b>	<b>(6,641,153)</b>	<b>1,693,561</b>	<b>(3,341,237)</b>	<b>(1,647,676)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.759%	33.241%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,012,401	1,012,401	0	675,869	675,869	0	336,532	336,532
99	410100	Deferred Federal Income Tax Expense - Washingto	39,459	0	39,459	39,459	0	39,459	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	281,244	0	281,244	0	0	0	281,244	0	281,244
	410100	Total	320,703	1,012,401	1,333,104	39,459	675,869	715,328	281,244	336,532	617,776
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,230,976)	(1,230,976)	0	(821,787)	(821,787)	0	(409,189)	(409,189)
99	411100	Deferred Federal Income Tax Expense - Washingto	976,245	0	976,245	976,245	0	976,245	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(263,111)	0	(263,111)	0	0	0	(263,111)	0	(263,111)
	411100	Total	713,134	(1,230,976)	(517,842)	976,245	(821,787)	154,458	(263,111)	(409,189)	(672,300)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	150,428	0	150,428	150,428	0	150,428	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	80,999	0	80,999	0	0	0	80,999	0	80,999
	410193	Total	231,427	0	231,427	150,428	0	150,428	80,999	0	80,999
Total Deferred Federal Income Tax Expense			1,265,264	(218,575)	1,046,689	1,166,132	(145,918)	1,020,214	99,132	(72,657)	26,475
99	411193	Customer Tax Credit Amortization - Washington	(904,253)	0	(904,253)	(904,253)	0	(904,253)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(114,350)	0	(114,350)	0	0	0	(114,350)	0	(114,350)
	411193	Total	(1,018,603)	0	(1,018,603)	(904,253)	0	(904,253)	(114,350)	0	(114,350)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.759%			33.241%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	5,337	5,337	0	3,441	3,441	0	1,896	1,896
1	408140	State Kwh Generation Tax	0	124,426	124,426	0	80,230	80,230	0	44,196	44,196
1	408150	R&P Property Tax--Production	0	1,053,612	1,053,612	0	679,369	679,369	0	374,243	374,243
1	408180	R&P Property Tax--Transmission	0	375,788	375,788	0	242,308	242,308	0	133,480	133,480
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,559,163</b>	<b>1,559,163</b>	<b>0</b>	<b>1,005,348</b>	<b>1,005,348</b>	<b>0</b>	<b>553,815</b>	<b>553,815</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,877,930	0	1,877,930	1,877,930	0	1,877,930	0	0	0
99	408120	Municipal Occupation & License Tax	1,872,212	0	1,872,212	1,564,109	0	1,564,109	308,103	0	308,103
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	672,450	0	672,450	512,367	0	512,367	160,083	0	160,083
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
<b>TOTAL DISTRIBUTION</b>			<b>4,420,383</b>	<b>0</b>	<b>4,420,383</b>	<b>3,954,406</b>	<b>0</b>	<b>3,954,406</b>	<b>465,977</b>	<b>0</b>	<b>465,977</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	88,296	467,399	555,695	61,397	321,117	382,514	26,899	146,282	173,181
<b>TOTAL A&amp;G</b>			<b>88,296</b>	<b>467,399</b>	<b>555,695</b>	<b>61,397</b>	<b>321,117</b>	<b>382,514</b>	<b>26,899</b>	<b>146,282</b>	<b>173,181</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,508,679</b>	<b>2,026,562</b>	<b>6,535,241</b>	<b>4,015,803</b>	<b>1,326,465</b>	<b>5,342,268</b>	<b>492,876</b>	<b>700,097</b>	<b>1,192,973</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

**ELECTRIC UTILITY PLANT**

For Month Ended May 31, 2024

Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

\*\*\*\*\*SYSTEM\*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\*IDAHO\*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,075,000	7,075,000	0	4,561,960	4,561,960	0	2,513,040	2,513,040
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,289,600	1,289,600	0	710,400	710,400
1	182333	CDA Settlement Costs	0	970,676	970,676	0	625,892	625,892	0	344,784	344,784
1	182381	CDA Settlement Past Storage	0	26,227,874	26,227,874	0	16,911,733	16,911,733	0	9,316,141	9,316,141
1	302000	Franchises & Consents	2,880,200	44,049,218	46,929,418	2,880,200	28,402,936	31,283,136	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	6,028,910	104,780,207	110,809,117	6,028,910	71,987,146	78,016,056	0	32,793,061	32,793,061
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	36,415,507	36,415,507	0	25,018,546	25,018,546	0	11,396,961	11,396,961
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	3,750,895	59,497	3,810,392	3,750,895	40,876	3,791,771	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,760,987	16,760,987	0	11,515,301	11,515,301	0	5,245,686	5,245,686
TOTAL INTANGIBLE PLANT			12,979,721	353,604,722	366,584,443	12,979,721	239,038,975	252,018,696	0	114,565,747	114,565,747
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	112,069,521	28,858,916	140,928,437	73,219,551	18,608,229	91,827,780	38,849,970	10,250,687	49,100,657
1	312000	Boiler Plant	146,679,080	75,370,439	222,049,519	93,345,232	48,598,859	141,944,091	53,333,848	26,771,580	80,105,428
1	313000	Generators	446,262	0	446,262	287,304	0	287,304	158,958	0	158,958
1	314000	Turbogenerator Units	39,849,542	18,659,818	58,509,360	26,046,132	12,031,851	38,077,983	13,803,410	6,627,967	20,431,377
1	315000	Accessory Electric Equipment	18,486,560	12,501,086	30,987,646	12,075,617	8,060,700	20,136,317	6,410,943	4,440,386	10,851,329
1	316000	Miscellaneous Power Plant Equipment	15,103,820	2,804,155	17,907,975	9,867,113	1,808,119	11,675,232	5,236,707	996,036	6,232,743
TOTAL STEAM PRODUCTION PLANT			332,634,785	142,051,996	474,686,781	214,840,949	91,595,127	306,436,076	117,793,836	50,456,869	168,250,705
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	117,666,915	117,666,915	0	75,871,627	75,871,627	0	41,795,288	41,795,288
1	332XXX	Reservoirs, Dams, & Waterways	0	266,847,285	266,847,285	0	172,063,129	172,063,129	0	94,784,156	94,784,156
1	333000	Waterwheels, Turbines, & Generators	0	236,058,747	236,058,747	0	152,210,680	152,210,680	0	83,848,067	83,848,067
1	334000	Accessory Electric Equipment	0	86,736,692	86,736,692	0	55,927,819	55,927,819	0	30,808,873	30,808,873
1	335XXX	Miscellaneous Power Plant Equipment	0	14,383,257	14,383,257	0	9,274,324	9,274,324	0	5,108,933	5,108,933
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
TOTAL HYDRAULIC PRODUCTION PLANT			0	793,991,927	793,991,927	0	511,965,994	511,965,994	0	282,025,933	282,025,933
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,627,969	17,627,969	0	11,366,514	11,366,514	0	6,261,455	6,261,455
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,346	21,071,346	0	13,586,804	13,586,804	0	7,484,542	7,484,542
1	343000	Prime Movers	0	21,412,469	21,412,469	0	13,806,760	13,806,760	0	7,605,709	7,605,709
1	344000	Generators	0	240,233,685	240,233,685	0	154,902,680	154,902,680	0	85,331,005	85,331,005
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,862,525	26,862,525	0	17,320,956	17,320,956	0	9,541,569	9,541,569
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,626,818	1,626,818	0	1,048,972	1,048,972	0	577,846	577,846
TOTAL OTHER PRODUCTION PLANT			0	329,945,340	329,945,340	0	212,748,754	212,748,754	0	117,196,586	117,196,586
TOTAL PRODUCTION PLANT			332,634,785	1,265,989,263	1,598,624,048	214,840,949	816,309,875	1,031,150,824	117,793,836	449,679,388	567,473,224



RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended May 31, 2024

Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

AVISTA UTILITIES

\*\*\*\*\*SYSTEM\*\*\*\*\*

\*\*\*\*\*WASHINGTON\*\*\*\*\*

\*\*\*\*\*IDAHO\*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,382,861	30,011,219	410,632	18,946,069	19,356,701	217,726	10,436,792	10,654,518
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	38,990	37,354,488	37,393,478	25,135	24,086,174	24,111,309	13,855	13,268,314	13,282,169
1	353XXX	Station Equipment	12,929,696	382,611,613	395,541,309	8,450,733	246,707,968	255,158,701	4,478,963	135,903,645	140,382,608
1	354000	Towers & Fixtures	16,021,140	1,142,818	17,163,958	10,470,391	736,889	11,207,280	5,550,749	405,929	5,956,678
1	355000	Poles & Fixtures	5,418	383,021,182	383,026,600	3,541	246,972,058	246,975,599	1,877	136,049,124	136,051,001
1	356000	Overhead Conductors & Devices	12,561,932	178,897,508	191,459,440	8,208,878	115,353,113	123,561,991	4,353,054	63,544,395	67,897,449
1	357000	Underground Conduit	0	3,342,024	3,342,024	0	2,154,937	2,154,937	0	1,187,087	1,187,087
1	358000	Underground Conductors & Devices	0	6,819,561	6,819,561	0	4,397,253	4,397,253	0	2,422,308	2,422,308
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
		TOTAL TRANSMISSION PLANT	42,264,368	1,025,101,359	1,067,365,727	27,620,828	660,985,356	688,606,184	14,643,540	364,116,003	378,759,543
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,893,560	0	11,893,560	10,364,365	0	10,364,365	1,529,195	0	1,529,195
99	360400	Land Easements	4,207,622	0	4,207,622	1,450,361	0	1,450,361	2,757,261	0	2,757,261
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,652,322	0	31,652,322	23,344,067	0	23,344,067	8,308,255	0	8,308,255
3	362000	Station Equipment	172,933,001	3,297,246	176,230,247	114,798,693	1,915,271	116,713,964	58,134,308	1,381,975	59,516,283
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	598,964,071	0	598,964,071	396,627,616	0	396,627,616	202,336,455	0	202,336,455
99	365000	Overhead Conductors & Devices	375,168,443	0	375,168,443	235,543,163	0	235,543,163	139,625,280	0	139,625,280
99	366000	Underground Conduit	179,664,331	0	179,664,331	119,699,508	0	119,699,508	59,964,823	0	59,964,823
99	367000	Underground Conductors & Devices	298,122,022	0	298,122,022	197,754,836	0	197,754,836	100,367,186	0	100,367,186
99	368000	Line Transformers	366,406,886	0	366,406,886	257,365,819	0	257,365,819	109,041,067	0	109,041,067
99	369XXX	Services	229,777,711	0	229,777,711	148,377,036	0	148,377,036	81,400,675	0	81,400,675
99	371XXX	Installations on Customers' Premises	12,169,865	0	12,169,865	12,169,865	0	12,169,865	0	0	0
99	370XXX	Meters	87,991,006	0	87,991,006	63,205,049	0	63,205,049	24,785,957	0	24,785,957
99	373XXX	Street Light & Signal Systems	85,998,585	0	85,998,585	56,709,485	0	56,709,485	29,289,100	0	29,289,100
		TOTAL DISTRIBUTION PLANT	2,455,317,275	3,297,246	2,458,614,521	1,637,409,863	1,915,271	1,639,325,134	817,907,412	1,381,975	819,289,387
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,063,024	11,578,976	811,230	6,913,599	7,724,829	704,722	3,149,425	3,854,147
4	390XXX	Structures & Improvements	27,997,822	113,089,864	141,087,686	18,172,525	77,696,129	95,868,654	9,825,297	35,393,735	45,219,032
4	391XXX	Office Furniture & Equipment	2,323,712	45,474,394	47,798,106	2,308,176	31,242,273	33,550,449	15,536	14,232,121	14,247,657
4	392XXX	Transportation Equipment	39,943,015	33,601,836	73,544,851	26,995,709	23,085,469	50,081,178	12,947,306	10,516,367	23,463,673
4	393000	Stores Equipment	896,735	4,386,772	5,283,507	711,407	3,013,844	3,725,251	185,328	1,372,928	1,558,256
4	394000	Tools, Shop & Garage Equipment	3,284,682	19,280,362	22,565,044	1,890,924	13,246,187	15,137,111	1,393,758	6,034,175	7,427,933
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	401,077	3,748,613	4,149,690	398,866	2,575,410	2,974,276	2,211	1,173,203	1,175,414
4	396XXX	Power Operated Equipment	20,405,116	5,691,773	26,096,889	12,500,353	3,910,419	16,410,772	7,904,763	1,781,354	9,686,117
4	397XXX	Communications Equipment	29,541,075	112,647,408	142,188,483	22,832,082	77,392,149	100,224,231	6,708,993	35,255,259	41,964,252
4	398000	Miscellaneous Equipment	10,423	862,792	873,215	0	592,764	592,764	10,423	270,028	280,451
		TOTAL GENERAL PLANT	126,319,609	348,963,625	475,283,234	86,621,272	239,748,479	326,369,751	39,698,337	109,215,146	148,913,483
		TOTAL PLANT IN SERVICE	2,969,515,758	2,996,956,215	5,966,471,973	1,979,472,633	1,957,997,956	3,937,470,589	990,043,125	1,038,958,259	2,029,001,384

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended May 31, 2024

Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(303,179,245)	(78,747,064)	(381,926,309)	(201,464,589)	(50,776,107)	(252,240,696)	(101,714,656)	(27,970,957)	(129,685,613)
E-ADEP		Hydro Production Plant	0	(209,619,375)	(209,619,375)	0	(135,162,573)	(135,162,573)	0	(74,456,802)	(74,456,802)
E-ADEP		Other Production Plant	0	(183,712,230)	(183,712,230)	0	(118,457,646)	(118,457,646)	0	(65,254,584)	(65,254,584)
E-ADEP		Transmission Plant	(28,377,844)	(262,449,786)	(290,827,630)	(17,431,711)	(169,227,622)	(186,659,333)	(10,946,133)	(93,222,164)	(104,168,297)
E-ADEP		Distribution Plant	(807,484,337)	(605,891)	(808,090,228)	(505,646,333)	(351,944)	(505,998,277)	(301,838,004)	(253,947)	(302,091,951)
E-ADEP		General Plant	(51,959,354)	(116,219,988)	(168,179,342)	(34,702,973)	(79,846,618)	(114,549,591)	(17,256,381)	(36,373,370)	(53,629,751)
TOTAL ACCUMULATED DEPRECIATION			(1,191,000,780)	(851,354,334)	(2,042,355,114)	(759,245,606)	(553,822,510)	(1,313,068,116)	(431,755,174)	(297,531,824)	(729,286,998)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,095,227)	(20,095,227)	0	(12,957,402)	(12,957,402)	0	(7,137,825)	(7,137,825)
E-AAMT		Distribution-Franchises/Misc Intangibles	(619,918)	0	(619,918)	(619,918)	0	(619,918)	0	0	0
E-AAMT		General Plant - 303000	0	(4,131,219)	(4,131,219)	0	(2,833,020)	(2,833,020)	0	(1,298,199)	(1,298,199)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,914,348)	(148,396,251)	(154,310,599)	(5,914,348)	(101,952,676)	(107,867,024)	0	(46,443,575)	(46,443,575)
E-AAMT		General Plant - 390200, 396200	0	(1,737,976)	(1,737,976)	0	(1,194,042)	(1,194,042)	0	(543,934)	(543,934)
TOTAL ACCUMULATED AMORTIZATION			(6,534,266)	(174,360,673)	(180,894,939)	(6,534,266)	(118,937,140)	(125,471,406)	0	(55,423,533)	(55,423,533)
TOTAL ACCUMULATED DEPR/AMORT			(1,197,535,046)	(1,025,715,007)	(2,223,250,053)	(765,779,872)	(672,759,650)	(1,438,539,522)	(431,755,174)	(352,955,357)	(784,710,531)
NET ELECTRIC UTILITY PLANT before ADFIT			1,771,980,712	1,971,241,208	3,743,221,920	1,213,692,761	1,285,238,306	2,498,931,067	558,287,951	686,002,902	1,244,290,853
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(544,766,703)	(544,766,703)	0	(363,680,803)	(363,680,803)	0	(181,085,900)	(181,085,900)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,109,307)	(45,109,307)	0	(30,991,447)	(30,991,447)	0	(14,117,860)	(14,117,860)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(5,009,208)	(5,009,208)	0	(3,441,476)	(3,441,476)	0	(1,567,732)	(1,567,732)
4		ADFIT - Common Plant (283750 from C-DTX)	0	23,018	23,018	0	15,814	15,814	0	7,204	7,204
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,507,854)	(5,507,854)	0	(3,551,464)	(3,551,464)	0	(1,956,390)	(1,956,390)
1		ADFIT - CDA Settlement Costs (283333)	0	(203,842)	(203,842)	0	(131,437)	(131,437)	0	(72,405)	(72,405)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(931,886)	(931,886)	0	(622,118)	(622,118)	0	(309,768)	(309,768)
TOTAL ACCUMULATED DFIT			0	(601,505,782)	(601,505,782)	0	(402,402,931)	(402,402,931)	0	(199,102,851)	(199,102,851)
NET ELECTRIC UTILITY PLANT			1,771,980,712	1,369,735,426	3,141,716,138	1,213,692,761	882,835,375	2,096,528,136	558,287,951	486,900,051	1,045,188,002

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.087%	41.913%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.759%	33.241%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,771,980,712	1,369,735,426	3,141,716,138	1,213,692,761	882,835,375	2,096,528,136	558,287,951	486,900,051	1,045,188,002
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,164,069	44,302,533	52,466,602	6,161,729	30,437,169	36,598,898	2,002,340	13,865,364	15,867,704
4	Accumulated Amortization - AFUDC (182318)	(1,669,350)	(7,738,307)	(9,407,657)	(1,259,469)	(5,316,449)	(6,575,918)	(409,881)	(2,421,858)	(2,831,739)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0
99	Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Plant (101030)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Accumulated Depr (108030)	0	0	0	0	0	0	0	0	0
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,370,761	0	2,370,761	0	0	0	2,370,761	0	2,370,761
99	ADFIT - Boulder Park Disallowed (190040)	48,140	0	48,140	0	0	0	48,140	0	48,140
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182332)	13,995,779	0	13,995,779	13,995,779	0	13,995,779	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,192,970	0	21,192,970	21,192,970	0	21,192,970	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,389,637)	0	(7,389,637)	(7,389,637)	0	(7,389,637)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,907,085)	0	(4,907,085)	(1,343,098)	0	(1,343,098)	(3,563,987)	0	(3,563,987)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(8,681,792)	0	(8,681,792)	(8,259,337)	0	(8,259,337)	(422,455)	0	(422,455)
99	ADFIT-Customer Tax Credit (190393)	1,823,177	0	1,823,177	1,734,461	0	1,734,461	88,716	0	88,716
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,985,237)	0	(5,985,237)	(3,313,333)	0	(3,313,333)	(2,671,904)	0	(2,671,904)
99	Colstrip-Regulatory Asset (182327)	21,614,546	0	21,614,546	12,646,718	0	12,646,718	8,967,828	0	8,967,828
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(181,162)	0	(181,162)	182,675	0	182,675	(363,837)	0	(363,837)
99	Colstrip Reg Asset ADFIT (283376)	(3,139,328)	0	(3,139,328)	(2,181,021)	0	(2,181,021)	(958,307)	0	(958,307)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(9,574,439)	0	(9,574,439)	(6,873,421)	0	(6,873,421)	(2,701,018)	0	(2,701,018)
99	Colstrip ARO Liability (230027)	(15,444,243)	0	(15,444,243)	(10,092,816)	0	(10,092,816)	(5,351,427)	0	(5,351,427)
99	Colstrip ARO ADFIT (190376)	3,243,291	0	3,243,291	2,119,491	0	2,119,491	1,123,800	0	1,123,800
99	Colstrip ARO ADFIT (283377)	(1,588,707)	0	(1,588,707)	(908,750)	0	(908,750)	(679,957)	0	(679,957)
99	Customer Deposits (235199)	(5,711)	0	(5,711)	(5,711)	0	(5,711)	0	0	0
C-WKC	Working Capital	131,031,933	0	131,031,933	93,631,348	0	93,631,348	37,400,585	0	37,400,585
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	159,457,685	36,564,226	196,021,911	121,239,382	25,120,720	146,360,102	38,218,303	11,443,506	49,661,809
	NET RATE BASE	1,931,438,397	1,406,299,652	3,337,738,049	1,334,932,143	907,956,095	2,242,888,238	596,506,254	498,343,557	1,094,849,811

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	277,691	277,691			277,691	277,691		179,055	179,055		98,636	98,636	
	Steam (ED-ID)	389,583	389,583		389,583		389,583				389,583		389,583	
	Steam (ED-WA)	1,005,414	1,005,414		1,005,414		1,005,414	1,005,414		1,005,414				
1	Hydro (ED-AN)	1,450,378	1,450,378			1,450,378	1,450,378		935,204	935,204		515,174	515,174	
1	Other (ED-AN)	844,617	844,617			844,617	844,617		544,609	544,609		300,008	300,008	
<b>Total Electric Production</b>		<b>3,967,683</b>	<b>3,967,683</b>		<b>1,394,997</b>	<b>2,572,686</b>	<b>3,967,683</b>	<b>1,005,414</b>	<b>1,658,868</b>	<b>2,664,282</b>	<b>389,583</b>	<b>913,818</b>	<b>1,303,401</b>	
<b>Electric Transmission</b>														
1	ED-AN	1,986,085	1,986,085			1,986,085	1,986,085		1,280,628	1,280,628		705,457	705,457	
	ED-ID	23,207	23,207		23,207		23,207				23,207		23,207	
	ED-WA	43,772	43,772		43,772		43,772	43,772		43,772			43,772	
<b>Total Electric Transmission</b>		<b>2,053,064</b>	<b>2,053,064</b>		<b>66,979</b>	<b>1,986,085</b>	<b>2,053,064</b>	<b>43,772</b>	<b>1,280,628</b>	<b>1,324,400</b>	<b>23,207</b>	<b>705,457</b>	<b>728,664</b>	
<b>Electric Distribution</b>														
3	ED-AN	7,089	7,089			7,089	7,089		4,118	4,118		2,971	2,971	
	ED-ID	1,538,069	1,538,069		1,538,069		1,538,069				1,538,069		1,538,069	
	ED-WA	3,481,011	3,481,011		3,481,011		3,481,011	3,481,011		3,481,011			3,481,011	
<b>Total Electric Distribution</b>		<b>5,026,169</b>	<b>5,026,169</b>		<b>5,019,080</b>	<b>7,089</b>	<b>5,026,169</b>	<b>3,481,011</b>	<b>4,118</b>	<b>3,485,129</b>	<b>1,538,069</b>	<b>2,971</b>	<b>1,541,040</b>	
<b>Gas Underground Storage</b>														
	GD-AN	65,275		65,275										
	GD-OR	11,316			11,316									
<b>Total Gas Underground Storage</b>		<b>76,591</b>		<b>65,275</b>	<b>11,316</b>									
<b>Gas Distribution</b>														
	GD-AN	4,408		4,408										
	GD-ID	568,917		568,917										
	GD-WA	1,468,546		1,468,546										
	GD-OR	981,257			981,257									
<b>Total Gas Distribution</b>		<b>3,023,128</b>		<b>2,041,871</b>	<b>981,257</b>									
<b>General Plant</b>														
4	ED-AN	222,850	222,850			222,850	222,850		153,105	153,105		69,745	69,745	
	ED-ID	53,475	53,475		53,475		53,475				53,475		53,475	
	ED-WA	139,246	139,246		139,246		139,246	139,246		139,246			139,246	
7,4	CD-AA	1,663,664	1,189,054	327,742	146,868		1,189,054	1,189,054		816,916		372,138	372,138	
9,4	CD-AN	83,433	65,346	18,087			65,346	65,346		44,895		20,451	20,451	
9	CD-ID	35,690	27,953	7,737		27,953	27,953				27,953		27,953	
9	CD-WA	120,658	94,502	26,156		94,502	94,502	94,502		94,502			94,502	
8	GD-AA	26,511		18,246	8,265									
	GD-AN	1,110		1,110										
	GD-ID	4,779		4,779										
	GD-WA	95,887		95,887										
	GD-OR	16,625			16,625									
<b>Total General Plant</b>		<b>2,463,928</b>	<b>1,792,426</b>	<b>499,744</b>	<b>171,758</b>	<b>315,176</b>	<b>1,477,250</b>	<b>1,792,426</b>	<b>233,748</b>	<b>1,014,916</b>	<b>1,248,664</b>	<b>81,428</b>	<b>462,334</b>	<b>543,762</b>
<b>Total Depreciation Expense</b>		<b>16,610,563</b>	<b>12,839,342</b>	<b>2,606,890</b>	<b>1,164,331</b>	<b>6,796,232</b>	<b>6,043,110</b>	<b>12,839,342</b>	<b>4,763,945</b>	<b>3,958,530</b>	<b>8,722,475</b>	<b>2,032,287</b>	<b>2,084,580</b>	<b>4,116,867</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 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3 Direct Distribution Operating Exper	58.087%	41.913%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,349	49,349		27,185	27,185				
1	Misc Intangible Plt (30300)	ED-AN	21,934	21,934		21,934	21,934		14,143	14,143		7,791	7,791				
<b>Total Production/Transmission</b>			<b>98,468</b>	<b>98,468</b>		<b>98,468</b>	<b>98,468</b>		<b>63,492</b>	<b>63,492</b>		<b>34,976</b>	<b>34,976</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	9,603	9,603		9,603	9,603		9,603	9,603							
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489							
<b>Total Distribution</b>			<b>10,092</b>	<b>10,092</b>		<b>10,092</b>	<b>10,092</b>		<b>10,092</b>	<b>10,092</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	34,570	24,708	6,810	3,052				16,975	16,975		7,733	7,733			
9,1		CD-AN	811	635	176			24,708	635	635			409	226	226		
		GD-ID	1,233		1,233												
		GD-WA	2,072		2,072												
		GD-OR	551			551											
<b>Total General Plant - 303000</b>			<b>39,237</b>	<b>25,343</b>	<b>10,291</b>	<b>3,603</b>		<b>25,343</b>	<b>25,343</b>		<b>17,384</b>	<b>17,384</b>		<b>7,959</b>	<b>7,959</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	4,334,644	3,098,057	853,925	382,662		3,098,057	3,098,057		2,128,458	2,128,458		969,599	969,599		
9,4		CD-AN	4,354	3,410	944			3,410	3,410		2,343	2,343		1,067	1,067		
9,4		CD-ID	0	0	0			0	0				0	0			
9,4		CD-WA	38,925	30,487	8,438			30,487	30,487		30,487	30,487		0	0		
4		ED-AN	706,867	706,867				706,867	706,867		485,639	485,639		221,228	221,228		
		ED-ID	0	0				0	0				0	0			
		ED-WA	115,815	115,815				115,815	115,815		115,815	115,815					
8		GD-AA	25,200		17,344	7,856											
		GD-AN	0		0												
		GD-OR	5,923			5,923											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>5,231,728</b>	<b>3,954,636</b>	<b>880,651</b>	<b>396,441</b>		<b>146,302</b>	<b>3,808,334</b>	<b>3,954,636</b>		<b>146,302</b>	<b>2,616,440</b>	<b>2,762,742</b>	<b>0</b>	<b>1,191,894</b>	<b>1,191,894</b>
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</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	35,202	35,202				35,202	35,202		24,185	24,185		11,017	11,017		
		GD-OR	0			0								0	0		
<b>Total General Plant - 390200, 396200</b>			<b>35,202</b>	<b>35,202</b>	<b>0</b>	<b>0</b>		<b>35,202</b>	<b>35,202</b>		<b>24,185</b>	<b>24,185</b>		<b>11,017</b>	<b>11,017</b>		
<b>Total Amortization Expense</b>			<b>5,414,727</b>	<b>4,123,741</b>	<b>890,942</b>	<b>400,044</b>		<b>156,394</b>	<b>3,967,347</b>	<b>4,123,741</b>		<b>156,394</b>	<b>2,721,501</b>	<b>2,877,895</b>	<b>0</b>	<b>1,245,846</b>	<b>1,245,846</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Rat	64.480%	35.520%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(78,747,064)	(78,747,064)			(78,747,064)	(78,747,064)		(50,776,107)	(50,776,107)		(27,970,957)	(27,970,957)
	Steam (ED-ID)	(101,714,656)	(101,714,656)		(101,714,656)	(101,714,656)	(101,714,656)				(101,714,656)		(101,714,656)
	Steam (ED-WA)	(201,464,589)	(201,464,589)		(201,464,589)	(201,464,589)	(201,464,589)	(201,464,589)		(201,464,589)			
1	Hydro (ED-AN)	(209,619,375)	(209,619,375)			(209,619,375)	(209,619,375)		(135,162,573)	(135,162,573)		(74,456,802)	(74,456,802)
1	Other (ED-AN)	(183,712,230)	(183,712,230)			(183,712,230)	(183,712,230)		(118,457,646)	(118,457,646)		(65,254,584)	(65,254,584)
<b>Total Electric Production</b>		<b>(775,257,914)</b>	<b>(775,257,914)</b>		<b>(303,179,245)</b>	<b>(472,078,669)</b>	<b>(775,257,914)</b>	<b>(201,464,589)</b>	<b>(304,396,326)</b>	<b>(505,860,915)</b>	<b>(101,714,656)</b>	<b>(167,682,343)</b>	<b>(269,396,999)</b>
<b>Electric Transmission</b>													
1	ED-AN	(262,449,786)	(262,449,786)			(262,449,786)	(262,449,786)		(169,227,622)	(169,227,622)		(93,222,164)	(93,222,164)
	ED-ID	(10,946,133)	(10,946,133)		(10,946,133)	(10,946,133)	(10,946,133)				(10,946,133)		(10,946,133)
	ED-WA	(17,431,711)	(17,431,711)		(17,431,711)	(17,431,711)	(17,431,711)	(17,431,711)		(17,431,711)			
<b>Total Electric Transmissic</b>		<b>(290,827,630)</b>	<b>(290,827,630)</b>		<b>(28,377,844)</b>	<b>(262,449,786)</b>	<b>(290,827,630)</b>	<b>(17,431,711)</b>	<b>(169,227,622)</b>	<b>(186,659,333)</b>	<b>(10,946,133)</b>	<b>(93,222,164)</b>	<b>(104,168,297)</b>
<b>Electric Distribution</b>													
3	ED-AN	(605,891)	(605,891)			(605,891)	(605,891)		(351,944)	(351,944)		(253,947)	(253,947)
	ED-ID	(301,838,004)	(301,838,004)		(301,838,004)	(301,838,004)	(301,838,004)				(301,838,004)		(301,838,004)
	ED-WA	(505,646,333)	(505,646,333)		(505,646,333)	(505,646,333)	(505,646,333)	(505,646,333)		(505,646,333)			
<b>Total Electric Distribution</b>		<b>(808,090,228)</b>	<b>(808,090,228)</b>		<b>(807,484,337)</b>	<b>(605,891)</b>	<b>(808,090,228)</b>	<b>(505,646,333)</b>	<b>(351,944)</b>	<b>(505,998,277)</b>	<b>(301,838,004)</b>	<b>(253,947)</b>	<b>(302,091,951)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(20,273,157)		(20,273,157)									
	GD-OR	(1,824,318)		(1,824,318)									
<b>Total Gas Underground S</b>		<b>(22,097,475)</b>		<b>(20,273,157)</b>	<b>(1,824,318)</b>								
<b>Gas Distribution</b>													
	GD-AN	(2,100,771)		(2,100,771)									
	GD-ID	(110,243,155)		(110,243,155)									
	GD-WA	(207,785,092)		(207,785,092)									
	GD-OR	(152,992,812)		(152,992,812)									
<b>Total Gas Distribution</b>		<b>(473,121,830)</b>		<b>(320,129,018)</b>	<b>(152,992,812)</b>								
<b>General Plant</b>													
4	ED-AN	(36,791,185)	(36,791,185)			(36,791,185)	(36,791,185)		(25,276,648)	(25,276,648)		(11,514,537)	(11,514,537)
	ED-ID	(14,013,850)	(14,013,850)		(14,013,850)	(14,013,850)	(14,013,850)				(14,013,850)		(14,013,850)
	ED-WA	(27,540,639)	(27,540,639)		(27,540,639)	(27,540,639)	(27,540,639)	(27,540,639)		(27,540,639)			
7,4	CD-AA	(101,282,897)	(72,388,912)	(19,952,731)	(8,941,254)		(72,388,912)	(72,388,912)		(49,733,354)		(22,655,558)	(22,655,558)
9,4	CD-AN	(8,988,395)	(7,039,891)	(1,948,504)			(7,039,891)	(7,039,891)		(4,836,616)		(2,203,275)	(2,203,275)
9	CD-ID	(4,140,000)	(3,242,531)	(897,469)		(3,242,531)	(3,242,531)				(3,242,531)		(3,242,531)
9	CD-WA	(9,144,728)	(7,162,334)	(1,982,394)		(7,162,334)	(7,162,334)						
8	GD-AA	(2,859,957)		(1,968,337)	(891,620)								
	GD-AN	(4,113,785)		(4,113,785)									
	GD-ID	(2,469,107)		(2,469,107)									
	GD-WA	(14,070,165)		(14,070,165)									
	GD-OR	(6,055,385)		(6,055,385)									
<b>Total General Plant</b>		<b>(231,470,093)</b>	<b>(168,179,342)</b>	<b>(47,402,492)</b>	<b>(15,888,259)</b>	<b>(51,959,354)</b>	<b>(116,219,988)</b>	<b>(168,179,342)</b>	<b>(34,702,973)</b>	<b>(79,846,618)</b>	<b>(114,549,591)</b>	<b>(17,256,381)</b>	<b>(36,373,370)</b>
<b>Total Accumulated Depr</b>		<b>(2,600,865,170)</b>	<b>(2,042,355,114)</b>	<b>(387,804,667)</b>	<b>(170,705,389)</b>	<b>(1,191,000,780)</b>	<b>(851,354,334)</b>	<b>(2,042,355,114)</b>	<b>(759,245,606)</b>	<b>(553,822,510)</b>	<b>(1,313,068,116)</b>	<b>(431,755,174)</b>	<b>(297,531,824)</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio	64.480%		35.520%				
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense	58.087%		41.913%				
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio	68.703%		31.297%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(16,914,555)	(16,914,555)			(16,914,555)	(16,914,555)		(10,906,505)	(10,906,505)		(6,008,050)	(6,008,050)	
1	Misc Intangible Plt (3030 ED-AN	(3,180,672)	(3,180,672)			(3,180,672)	(3,180,672)		(2,050,897)	(2,050,897)		(1,129,775)	(1,129,775)	
<b>Total Production/Transmission</b>		<b>(20,095,227)</b>	<b>(20,095,227)</b>			<b>(20,095,227)</b>	<b>(20,095,227)</b>		<b>(12,957,402)</b>	<b>(12,957,402)</b>		<b>(7,137,825)</b>	<b>(7,137,825)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(545,714)	(545,714)			(545,714)	(545,714)	(545,714)				(545,714)	(545,714)	
	Misc Intangible Plt (3030 ED-WA	(74,204)	(74,204)			(74,204)	(74,204)	(74,204)				(74,204)	(74,204)	
<b>Total Distribution</b>		<b>(619,918)</b>	<b>(619,918)</b>			<b>(619,918)</b>	<b>(619,918)</b>	<b>(619,918)</b>				<b>(619,918)</b>	<b>(619,918)</b>	
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,606,184)	(4,006,852)	(1,104,418)	(494,914)	(4,006,852)	(4,006,852)		(2,752,828)	(2,752,828)		(1,254,024)	(1,254,024)	
9,1	CD-AN	(158,789)	(124,367)	(34,422)		(124,367)	(124,367)		(80,192)	(80,192)		(44,175)	(44,175)	
	GD-ID	(180,392)		(180,392)										
	GD-WA	(349,787)		(349,787)										
	GD-OR	(138,085)			(138,085)									
<b>Total General Plant - 303000</b>		<b>(6,433,237)</b>	<b>(4,131,219)</b>	<b>(1,669,019)</b>	<b>(632,999)</b>		<b>(4,131,219)</b>	<b>(4,131,219)</b>		<b>(2,833,020)</b>	<b>(2,833,020)</b>		<b>(1,298,199)</b>	<b>(1,298,199)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(180,975,771)	(129,347,004)	(35,652,226)	(15,976,541)	(129,347,004)	(129,347,004)		(88,865,272)	(88,865,272)		(40,481,732)	(40,481,732)	
9,4	CD-AN	(191,584)	(150,052)	(41,532)		(150,052)	(150,052)		(103,090)	(103,090)		(46,962)	(46,962)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(2,631,634)	(2,061,148)	(570,486)		(2,061,148)	(2,061,148)	(2,061,148)				0	0	
4	ED-AN	(18,899,195)	(18,899,195)			(18,899,195)	(18,899,195)		(12,984,314)	(12,984,314)		(5,914,881)	(5,914,881)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,853,200)	(3,853,200)			(3,853,200)	(3,853,200)	(3,853,200)						
8	GD-AA	(296,182)		(203,844)	(92,338)									
	GD-AN	0		0										
	GD-OR	(109,960)			(109,960)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(206,957,526)</b>	<b>(154,310,599)</b>	<b>(36,468,088)</b>	<b>(16,178,839)</b>	<b>(5,914,348)</b>	<b>(148,396,251)</b>	<b>(154,310,599)</b>	<b>(5,914,348)</b>	<b>(101,952,676)</b>	<b>(107,867,024)</b>	<b>0</b>	<b>(46,443,575)</b>	<b>(46,443,575)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</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	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	(1,737,976)	(1,737,976)			(1,737,976)	(1,737,976)		(1,194,042)	(1,194,042)		(543,934)	(543,934)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,737,976)</b>	<b>(1,737,976)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,737,976)</b>	<b>(1,737,976)</b>	<b>0</b>	<b>(1,194,042)</b>	<b>(1,194,042)</b>	<b>0</b>	<b>(543,934)</b>	<b>(543,934)</b>
<b>Total Accumulated Amortization</b>		<b>(235,843,884)</b>	<b>(180,894,939)</b>	<b>(38,137,107)</b>	<b>(16,811,838)</b>	<b>(6,534,266)</b>	<b>(174,360,673)</b>	<b>(180,894,939)</b>	<b>(6,534,266)</b>	<b>(118,937,140)</b>	<b>(125,471,406)</b>	<b>0</b>	<b>(55,423,533)</b>	<b>(55,423,533)</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	Production/Transmission Ratio	64.480%	35.520%				
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%				
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 May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric 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	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	1,071,286
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>19,461,919</b>	<b>811,230</b>	<b>704,722</b>	<b>10,063,024</b>	<b>11,578,976</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,609,636</b>	<b>5,966,140</b>	<b>845,517</b>	<b>1,071,286</b>	<b>1,916,803</b>
	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	132,394,500	0	0	94,624,997	94,624,997	0	0	26,081,717	26,081,717	0	11,687,786	11,687,786
9	CD-WA / ID / AN	32,443,859	9,656,096	6,427,675	9,326,908	25,410,679	2,672,619	1,779,055	2,581,506	7,033,180	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,402,512</b>	<b>18,172,525</b>	<b>9,825,297</b>	<b>113,089,864</b>	<b>141,087,686</b>	<b>27,723,219</b>	<b>1,779,055</b>	<b>28,663,223</b>	<b>58,165,497</b>	<b>4,461,543</b>	<b>11,687,786</b>	<b>16,149,329</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,897,832	1,751,535	7,798	2,138,499	3,897,832	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	60,548,607	0	0	43,275,300	43,275,300	0	0	11,928,076	11,928,076	0	5,345,231	5,345,231
9	CD-WA / ID / AN	797,958	556,642	7,739	60,595	624,976	154,068	2,142	16,772	172,982	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>65,551,879</b>	<b>2,308,177</b>	<b>15,537</b>	<b>45,474,394</b>	<b>47,798,108</b>	<b>387,191</b>	<b>2,142</b>	<b>11,996,025</b>	<b>12,385,358</b>	<b>0</b>	<b>5,368,413</b>	<b>5,368,413</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,671,430	25,532,051	12,201,427	24,937,952	62,671,430	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,542,722	0	0	0	0	10,405,480	3,313,285	2,823,957	16,542,722	0	0	0
99	GD-OR / AS	4,794,416	0	0	0	0	0	0	0	0	4,794,416	0	4,794,416
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,623,641	0	0	5,448,769	5,448,769	0	0	1,501,857	1,501,857	0	673,015	673,015
9	CD-WA / ID / AN	6,926,089	1,463,658	745,879	3,215,114	5,424,651	405,112	206,445	889,881	1,501,438	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,655,485</b>	<b>26,995,709</b>	<b>12,947,306</b>	<b>33,601,835</b>	<b>73,544,850</b>	<b>10,810,592</b>	<b>3,519,730</b>	<b>5,282,583</b>	<b>19,612,905</b>	<b>4,794,416</b>	<b>703,314</b>	<b>5,497,730</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended May 31, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,130,809	652,540	185,328	3,963,905	4,801,773	180,610	51,295	1,097,131	1,329,036	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,850,760</b>	<b>711,406</b>	<b>185,328</b>	<b>4,386,772</b>	<b>5,283,506</b>	<b>402,963</b>	<b>51,295</b>	<b>1,099,598</b>	<b>1,553,856</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	9,580,054	1,862,262	640,147	7,077,645	9,580,054	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,933,513	0	0	0	0	3,012,793	586,116	334,604	3,933,513	0	0	0
99	GD-OR / AS	1,496,184	0	0	0	0	0	0	0	0	1,496,184	0	1,496,184
8	GD-AA	5,870,141	0	0	0	0	0	0	4,040,066	4,040,066	0	1,830,075	1,830,075
7	CD-AA	15,961,448	0	0	11,407,966	11,407,966	0	0	3,144,405	3,144,405	0	1,409,077	1,409,077
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>38,854,853</b>	<b>1,890,924</b>	<b>1,393,758</b>	<b>19,280,362</b>	<b>22,565,044</b>	<b>3,020,726</b>	<b>794,701</b>	<b>7,739,046</b>	<b>11,554,473</b>	<b>1,496,184</b>	<b>3,239,152</b>	<b>4,735,336</b>
	<b>394100 Electric Charging Stations</b>												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	3,252,893	398,866	2,211	2,851,816	3,252,893	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>4,964,002</b>	<b>398,866</b>	<b>2,211</b>	<b>3,748,613</b>	<b>4,149,690</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>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	24,648,637	12,246,524	7,583,364	4,818,749	24,648,637	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,877,039	0	0	0	0	3,141,384	915,066	820,589	4,877,039	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>31,464,830</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,691,773</b>	<b>26,096,889</b>	<b>3,211,639</b>	<b>1,004,023</b>	<b>1,061,791</b>	<b>5,277,453</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended May 31, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Electric 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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,526,978	12,204,575	6,639,237	22,683,166	41,526,978	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,060,790	0	0	0	0	766,942	287,726	6,122	1,060,790	0	0	
99	GD-OR / AS	719,232	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	0	75,851	75,851	
7	CD-AA	122,348,143	0	0	87,444,665	87,444,665	0	0	24,102,584	24,102,584	0	10,800,894	
9	CD-WA/ ID / AN	16,875,003	10,627,507	69,756	2,519,577	13,216,840	2,941,486	19,307	697,370	3,658,163	0	0	
	<b>TOTAL ACCOUNT</b>	<b>182,773,444</b>	<b>22,832,082</b>	<b>6,708,993</b>	<b>112,647,408</b>	<b>142,188,483</b>	<b>3,708,428</b>	<b>307,033</b>	<b>24,973,523</b>	<b>28,988,984</b>	<b>719,232</b>	<b>10,876,745</b>	<b>11,595,977</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	259,481	0	6,846	252,635	259,481	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	9,092	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	
7	CD-AA	844,143	0	0	603,326	603,326	0	0	166,296	166,296	0	74,521	
9	CD-WA/ ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	
	<b>TOTAL ACCOUNT</b>	<b>1,126,894</b>	<b>0</b>	<b>10,423</b>	<b>862,792</b>	<b>873,215</b>	<b>0</b>	<b>990</b>	<b>168,799</b>	<b>169,789</b>	<b>9,092</b>	<b>74,798</b>	<b>83,890</b>
	<b>TOTAL GENERAL PLANT</b>	<b>665,223,365</b>	<b>86,621,272</b>	<b>39,698,338</b>	<b>348,963,624</b>	<b>475,283,234</b>	<b>52,636,811</b>	<b>7,553,751</b>	<b>84,096,358</b>	<b>144,286,920</b>	<b>12,400,696</b>	<b>33,252,515</b>	<b>45,653,211</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
E-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 May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric 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	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	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	549,322
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,938,461	5,331,392	0	24,607,069	29,938,461	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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	114,287
7		CD-AA	111,887,902	0	0	79,968,521	79,968,521	0	0	22,041,917	22,041,917	0	9,877,464	9,877,464
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	0
		TOTAL ACCOUNT	143,699,390	6,028,910	0	104,780,207	110,809,117	193,060	0	22,350,851	22,543,911	354,611	9,991,751	10,346,362
	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	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	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	355,404
7		CD-AA	40,601,626	0	0	29,018,794	29,018,794	0	0	7,998,520	7,998,520	0	3,584,312	3,584,312
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	49,138,332	0	0	36,415,507	36,415,507	0	0	8,783,109	8,783,109	0	3,939,716	3,939,716
	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	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	7,813,329	0	0	7,813,329	7,813,329	0	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	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	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
9		CD-WA / ID / AN	0	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 May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric 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	2,577,148	2,577,148	
9		CD-WA / ID / AN	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	2,577,148	2,577,148	
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,774,976	1,774,976	0	0	1,774,976	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	83,245	0	0	59,497	59,497	0	0	16,399	16,399	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	
		TOTAL ACCOUNT	4,381,036	3,750,895	0	59,497	3,810,392	546,896	0	16,399	563,295	7,349	7,349	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	415,300	0	0	415,300	415,300	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	22,870,057	0	0	16,345,687	16,345,687	0	0	4,505,401	4,505,401	2,018,969	2,018,969	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	23,285,357	0	0	16,760,987	16,760,987	0	0	4,505,401	4,505,401	2,018,969	2,018,969	
		TOTAL	376,458,231	10,099,521	0	273,281,952	283,381,473	1,762,550	771,517	62,012,269	64,546,336	780,562	27,749,860	28,530,422

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-	100.000%	71.472%	19.700%	8.828%
E-ALL	8	Gas North/Oregon 4-Factr	100.000%	0.000%	68.824%	31.176%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(62,205,843)	(44,459,760)	(12,254,551)	(5,491,532)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(69,831,814)</u>	<u>(50,095,496)</u>	<u>(13,628,907)</u>	<u>(6,107,411)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.472%	19.700%	8.828%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.824%	31.176%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.323%	21.677%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-WKC-1A</b>
<b>COMMON WORKING CAPITAL</b>	
For Month Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	7,298,375	7,298,375	0	0	0	0	7,298,375
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	(1,369)	(1,369)	0	0	0	0	(1,369)
7/4	154560 Supply Chain Invoice Price Variance	0	0	1	1	0	0	0	0	1
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	107,998,525	43,997,826	0	151,996,351	93,631,348	37,400,585	14,367,177	6,597,241	0
TOTAL		107,998,525	43,997,826	7,297,107	159,293,458	93,631,348	37,400,585	14,367,177	6,597,241	7,297,107

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						