

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended May 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	234,655	32,923	201,732
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>234,655</u>	<u>32,923</u>	<u>201,732</u>
G-APL Gas Net Adjusted Rate Base	<u>785,384,581</u>	<u>563,789,004</u>	<u>221,595,577</u>
RATE OF RETURN	<u>0.030%</u>	<u>0.006%</u>	<u>0.091%</u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	5-01-2024 thru 05-31-2024	273,591 100.000%	177,977 65.052%	95,614 34.948%
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2024 thru 05-31-2024	1,235,250 100.000%	832,873 67.425%	402,377 32.575%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000%	278.949%	121.051%
				100.000%	69.737%	30.263%
6	Input	Actual Therms Purchased Percent	5-01-2024 thru 05-31-2024	13,284,958 100.000%	8,697,662 65.470%	4,587,296 34.530%

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

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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

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

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

Report ID:
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AVISTA UTILITIES

01-01-2023 thru 12-31-2023

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023				
			System	Washington	Idaho	
			284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	5-01-2024 thru 05-31-2024	2,606,889	1,892,557	714,332	
			100.000%	72.598%	27.402%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2024 thru 05-31-2024	866,517,122	614,902,412	251,614,710	
			100.000%	70.963%	29.037%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2024 thru 05-31-2024	96,884,428	75,715,777	21,168,651	
			100.000%	78.151%	21.849%	
14	Net Allocated Schedule M's - AMA Percent	5-01-2024 thru 05-31-2024	-3,339,675	-2,387,610	-952,065	
			100.000%	71.492%	28.508%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	15,902,822	0	15,902,822	11,078,242	0	11,078,242	4,824,580	0	4,824,580
99	4812XX	Commercial - Firm & Interruptible	8,460,707	0	8,460,707	6,230,193	0	6,230,193	2,230,514	0	2,230,514
99	4813XX	Industrial-Firm	287,145	0	287,145	175,923	0	175,923	111,222	0	111,222
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	33,720	0	33,720	30,774	0	30,774	2,946	0	2,946
99	499XXX	Unbilled Revenue	(3,758,874)	0	(3,758,874)	(2,753,509)	0	(2,753,509)	(1,005,365)	0	(1,005,365)
		TOTAL SALES TO ULTIMATE CUSTOMERS	20,925,520	0	20,925,520	14,761,623	0	14,761,623	6,163,897	0	6,163,897
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	671,567	0	671,567	439,675	0	439,675	231,892	0	231,892
4	488000	Miscellaneous Service Revenues	893	0	893	315	0	315	578	0	578
99	4893XX	Transportation Revenues	758,440	0	758,440	703,120	0	703,120	55,320	0	55,320
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	93,472	46,234	139,706	(108,101)	32,242	(75,859)	201,573	13,992	215,565
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	1,524,372	46,234	1,570,606	1,035,009	32,242	1,067,251	489,363	13,992	503,355
		TOTAL GAS REVENUES	22,449,892	46,234	22,496,126	15,796,632	32,242	15,828,874	6,653,260	13,992	6,667,252
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	11,927,855	0	11,927,855	7,893,920	0	7,893,920	4,033,935	0	4,033,935
99	808XXX	Net Natural Gas Storage Transactions	(1,844,463)	0	(1,844,463)	(1,207,570)	0	(1,207,570)	(636,893)	0	(636,893)
99	811000	Gas Used for Products Extraction	(52,040)	0	(52,040)	(34,071)	0	(34,071)	(17,969)	0	(17,969)
10	813000	Other Gas Expenses	9,536	104,505	114,041	9,536	70,156	79,692	0	34,349	34,349
99	813010	Gas Technology Institute (GTI) Expenses	5,820	0	5,820	3,916	0	3,916	1,904	0	1,904
99	813100	CCA Emission Expense	1,791,884	0	1,791,884	1,791,884	0	1,791,884	0	0	0
99	407417	Regulatory Credits-CCA	(1,791,884)	0	(1,791,884)	(1,791,884)	0	(1,791,884)	0	0	0
		TOTAL PRODUCTION EXPENSES	10,046,708	104,505	10,151,213	6,665,731	70,156	6,735,887	3,380,977	34,349	3,415,326
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	56,399	56,399	0	38,374	38,374	0	18,025	18,025
1	837000	Other Equipment	0	63,083	63,083	0	42,922	42,922	0	20,161	20,161
		TOTAL UNDERGROUND STORAGE OPER EXP	0	119,482	119,482	0	81,296	81,296	0	38,186	38,186
G-DEPX		Depreciation Expense-Underground Storage	0	65,275	65,275	0	44,413	44,413	0	20,862	20,862
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/	0	88,966	88,966	0	60,532	60,532	0	28,434	28,434
		TOTAL UNDERGROUND STORAGE EXPENSES	0	208,448	208,448	0	141,828	141,828	0	66,620	66,620

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	38,133	170,854	208,987	31,760	115,198	146,958	6,373	55,656	62,029
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	527,384	65,998	593,382	330,093	44,499	374,592	197,291	21,499	218,790
3	875000	Measuring & Reg Sta Exp-General	10,268	0	10,268	6,537	0	6,537	3,731	0	3,731
3	876000	Measuring & Reg Sta Exp-Industrial	765	0	765	765	0	765	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	6,212	0	6,212	6,825	0	6,825	(613)	0	(613)
3	878000	Meter & House Regulator Expenses	65,396	0	65,396	26,799	0	26,799	38,597	0	38,597
3	879000	Customer Installation Expenses	131,964	10,983	142,947	91,176	7,405	98,581	40,788	3,578	44,366
3	880000	Other Expenses	163,674	72,100	235,774	130,323	48,613	178,936	33,351	23,487	56,838
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	3,574	0	3,574	130	0	130	3,444	0	3,444
3	887000	Mains	183,071	0	183,071	144,829	0	144,829	38,242	0	38,242
3	889000	Measuring & Reg Sta Exp-General	34,205	543	34,748	19,738	366	20,104	14,467	177	14,644
3	890000	Measuring & Reg Sta Exp-Industrial	2,300	0	2,300	2,214	0	2,214	86	0	86
3	891000	Measuring & Reg Sta Exp-City Gate	17,890	0	17,890	2,423	0	2,423	15,467	0	15,467
3	892000	Services	22,227	0	22,227	16,332	0	16,332	5,895	0	5,895
3	893000	Meters & House Regulators	28,186	67,434	95,620	22,928	45,467	68,395	5,258	21,967	27,225
3	894000	Other Equipment	0	11,898	11,898	0	8,022	8,022	0	3,876	3,876
		TOTAL DISTRIBUTION OPERATING EXP	1,235,249	399,810	1,635,059	832,872	269,570	1,102,442	402,377	130,240	532,617
G-DEPX		Depreciation Expense-Distribution	2,037,463	4,408	2,041,871	1,468,546	2,886	1,471,432	568,917	1,522	570,439
G-OTX		Taxes Other Than FIT	1,875,065	0	1,875,065	1,629,859	0	1,629,859	245,206	0	245,206
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,912,528	4,408	3,916,936	3,098,405	2,886	3,101,291	814,123	1,522	815,645
		TOTAL DISTRIBUTION EXPENSES	5,147,777	404,218	5,551,995	3,931,277	272,456	4,203,733	1,216,500	131,762	1,348,262

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For Month Ended May 31, 2024	
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	6,231	6,231	0	4,053	4,053	0	2,178	2,178
2	902000	Meter Reading Expenses	27,302	6,728	34,030	19,659	4,377	24,036	7,643	2,351	9,994
2	903XXX	Customer Records & Collection Expenses	59,725	535,861	595,586	35,279	348,588	383,867	24,446	187,273	211,719
2	904000	Uncollectible Accounts	45,001	0	45,001	17,840	0	17,840	27,161	0	27,161
2	905000	Misc Customer Accounts	0	13,909	13,909	0	9,048	9,048	0	4,861	4,861
TOTAL CUSTOMER ACCOUNTS EXPENSES			132,028	562,729	694,757	72,778	366,066	438,844	59,250	196,663	255,913
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	996,313	3,368	999,681	795,057	2,191	797,248	201,256	1,177	202,433
2	909000	Advertising	1,066	58,224	59,290	722	37,876	38,598	344	20,348	20,692
2	910000	Misc Customer Service & Info Exp	0	5,113	5,113	0	3,326	3,326	0	1,787	1,787
TOTAL CUSTOMER SERVICE & INFO EXP			997,379	66,705	1,064,084	795,779	43,393	839,172	201,600	23,312	224,912
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	57,279	810,878	868,157	36,127	565,482	601,609	21,152	245,396	266,548
4	921000	Office Supplies & Expenses	11	105,042	105,053	11	73,253	73,264	0	31,789	31,789
4	922000	Admin. Expenses Transferred - Credit	0	(1,371)	(1,371)	0	(956)	(956)	0	(415)	(415)
4	923000	Outside Services Employed	21,015	299,913	320,928	2,798	209,150	211,948	18,217	90,763	108,980
4	924000	Property Insurance Premium	0	76,502	76,502	0	53,350	53,350	0	23,152	23,152
4	925XXX	Injuries and Damages	2,044	213,661	215,705	1,598	149,001	150,599	446	64,660	65,106
4	926XXX	Employee Pensions and Benefits	139,052	483,332	622,384	103,615	337,061	440,676	35,437	146,271	181,708
4	928000	Regulatory Commission Expenses	125,364	25,291	150,655	104,838	17,637	122,475	20,526	7,654	28,180
4	930000	Miscellaneous General Expenses	3,390	340,089	343,479	3,189	237,168	240,357	201	102,921	103,122
4	931000	Rents	0	12,680	12,680	0	8,843	8,843	0	3,837	3,837
4	935000	Maintenance of General Plant	51,377	268,473	319,850	44,216	187,225	231,441	7,161	81,248	88,409
TOTAL ADMIN & GEN OPERATING EXP			399,532	2,634,490	3,034,022	296,392	1,837,214	2,133,606	103,140	797,276	900,416

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
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
G-DEPX	Depreciation Expense-General Plant	134,559	365,185	499,744	122,043	254,668	376,711	12,516	110,517	123,033
G-AMTX	Amortization Expense - General Plant - 303000	3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	8,438	872,213	880,651	8,438	608,255	616,693	0	263,958	263,958
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	129,199	0	129,199	129,199	0	129,199	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	2,845	18,637	21,482	1,914	13,225	15,139	931	5,412	6,343
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407317	Regulatory Debit - CCA WA Gas Amortization	2,150,332	0	2,150,332	2,150,332	0	2,150,332	0	0	0
99 407319	AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407337	Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347	COVID-19 Deferred Costs	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357	AMORT OF INTERVENOR FUND DEFER	2,338	0	2,338	2,338	0	2,338	0	0	0
99 407359	Insurance Balance Acct O&M - Amort	(250)	0	(250)	(250)	0	(250)	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,581	0	3,581	3,089	0	3,089	492	0	492
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	721	0	721	511	0	511	210	0	210
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407426	Reg Credits - CCA WA Gas Amortization	(1,291,043)	0	(1,291,043)	(1,291,043)	0	(1,291,043)	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(4,278)	0	(4,278)	(3,033)	0	(3,033)	(1,245)	0	(1,245)
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(39,254)	0	(39,254)	(24,804)	0	(24,804)	(14,450)	0	(14,450)
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	44,652	85,161	129,813	33,328	59,389	92,717	11,324	25,772	37,096
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,268,448	1,348,182	2,616,630	1,211,218	940,409	2,151,627	57,230	407,773	465,003
	TOTAL ADMIN & GENERAL EXPENSES	1,667,980	3,982,672	5,650,652	1,507,610	2,777,623	4,285,233	160,370	1,205,049	1,365,419
	TOTAL EXPENSES BEFORE FIT	17,991,872	5,329,277	23,321,149	12,973,175	3,671,522	16,644,697	5,018,697	1,657,755	6,676,452
	NET OPERATING INCOME (LOSS) BEFORE FIT			(825,023)			(815,823)			(9,200)
G-FIT	FEDERAL INCOME TAX			271,490			147,449			124,041
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,331,168)			(996,195)			(334,973)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			234,655			32,923			201,732

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.052%	34.948%
G-ALL 3	Direct Distribution Operating Expense	100.000%	67.425%	32.575%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended 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
4	495000	Other Gas Revenue-Miscellaneous	4,955	46,234	51,189	4,955	32,242	37,197	0	13,992	13,992
4	495028	Deferred Exchange Reservation	468,750	0	468,750	306,891	0	306,891	161,859	0	161,859
4	495100	Entitlement Penalties	679	0	679	679	0	679	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(158,149)	0	(158,149)	(174,140)	0	(174,140)	15,991	0	15,991
4	495329	Amortization Res Decoupling Deferral	6,969	0	6,969	(31,440)	0	(31,440)	38,409	0	38,409
4	495338	Non-Res Decoupling Deferred Rev	(116,037)	0	(116,037)	(91,288)	0	(91,288)	(24,749)	0	(24,749)
4	495339	Amortization Non-Res Decoupling	(113,696)	0	(113,696)	(123,758)	0	(123,758)	10,062	0	10,062
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	93,471	46,234	139,705	(108,101)	32,242	(75,859)	201,572	13,992	215,564

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended 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
6	804000	Gas Purchases	3,492,686	0	3,492,686	2,287,652	0	2,287,652	1,205,034	0	1,205,034
1	804001	Pipeline Demand Costs	2,405,351	0	2,405,351	1,636,601	0	1,636,601	768,750	0	768,750
1	804002	Transport Variable Charges	32,837	0	32,837	22,342	0	22,342	10,495	0	10,495
6	804010	Gas Costs - Fixed Hedge	(1,656)	0	(1,656)	(1,084)	0	(1,084)	(572)	0	(572)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,910	0	26,910	17,618	0	17,618	9,292	0	9,292
6	804018	Merchandise Processing Fee	10,949	0	10,949	7,168	0	7,168	3,781	0	3,781
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,280,493	0	1,280,493	838,339	0	838,339	442,154	0	442,154
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	371,443	0	371,443	243,184	0	243,184	128,259	0	128,259
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	3,670,923	0	3,670,923	2,471,821	0	2,471,821	1,199,102	0	1,199,102
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	637,919	0	637,919	370,279	0	370,279	267,640	0	267,640
		TOTAL PURCHASED GAS COSTS	11,927,855	0	11,927,855	7,893,920	0	7,893,920	4,033,935	0	4,033,935

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	17,487	3,368	20,855	12,221	2,191	14,412	5,266	1,177	6,443
99	908600 Public Purpose Tariff Rider Expense Offset	1,235,911	0	1,235,911	993,790	0	993,790	242,121	0	242,121
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(257,085)	0	(257,085)	(210,954)	0	(210,954)	(46,131)	0	(46,131)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	996,313	3,368	999,681	795,057	2,191	797,248	201,256	1,177	202,433

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.052%	34.948%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended 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 Cost of Debt		2.902%	2.906%
	Total Weighted Cost		2.902%	2.906%
G-APL	Net Rate Base	785,384,581	563,789,004	221,595,577
	Interest Deduction for FIT Calculation	22,800,724	16,361,157	6,439,567
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	22,496,126	15,828,874	6,667,252
G-OPS	Operating & Maintenance Expense	16,698,617	11,331,247	5,367,370
G-OPS	Book Deprec/Amort and Reg Amortizations	4,593,963	3,574,755	1,019,208
G-OTX	Taxes Other than FIT	2,028,569	1,738,695	289,874
	Net Operating Income Before FIT	(825,023)	(815,823)	(9,200)
G-INT	Less: Interest Expense	1,900,061	1,363,430	536,631
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	4,018,287	2,881,390	1,136,897
	Taxable Net Operating Income	1,292,809	702,137	590,672
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	271,490	147,449	124,041
G-DTE	Deferred FIT	(964,678)	(685,263)	(279,415)
G-DTE	Customer Tax Credit Amortization	(366,490)	(310,932)	(55,558)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,059,678)	(848,746)	(210,932)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
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
	997000	Book Depreciation & Amortization	2,183,765	1,314,064	3,497,829	1,601,100	915,093	2,516,193	582,665	398,971	981,636
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,252	92,252	0	37,748	37,748
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	25,391	25,391	0	18,018	18,018	0	7,373	7,373
99	997010	Deferred Gas Credit and Refunds	4,308,842	(468,750)	3,840,092	2,842,100	(332,639)	2,509,461	1,466,742	(136,111)	1,330,631
12	997016	Redemption Expense Amortization	0	1,790	1,790	0	1,270	1,270	0	520	520
99	997018	DSM Tariff Rider	(201,240)	0	(201,240)	(296,074)	0	(296,074)	94,834	0	94,834
12	997020	FAS87 Current Pension Accrual	0	(61,955)	(61,955)	0	(43,965)	(43,965)	0	(17,990)	(17,990)
12	997027	Customer Uncollectibles	(125,875)	(71,079)	(196,954)	(125,707)	(50,440)	(176,147)	(168)	(20,639)	(20,807)
99	997031	Decoupling Mechanism	380,913	0	380,913	420,626	0	420,626	(39,713)	0	(39,713)
12	997032	Interest Rate Swaps	0	92,034	92,034	0	65,310	65,310	0	26,724	26,724
12	997035	Leases	0	8,781	8,781	0	6,124	6,124	0	2,657	2,657
12	997048	AFUDC	0	(35,896)	(35,896)	0	(25,473)	(25,473)	0	(10,423)	(10,423)
12	997049	Tax Depreciation	0	(3,406,509)	(3,406,509)	0	(2,417,361)	(2,417,361)	0	(989,148)	(989,148)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(878,928)	0	(878,928)	(832,797)	0	(832,797)	(46,131)	0	(46,131)
12	997080	Book Transportation Depreciation	0	392,592	392,592	0	278,595	278,595	0	113,997	113,997
12	997081	Deferred Compensation	0	(3,405)	(3,405)	0	(2,416)	(2,416)	0	(989)	(989)
4	997082	Meal Disallowances	0	13,264	13,264	0	9,250	9,250	0	4,014	4,014
12	997083	Paid Time Off	0	31,601	31,601	0	22,425	22,425	0	9,176	9,176
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(566,667)	(566,667)	0	(402,124)	(402,124)	0	(164,543)	(164,543)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,199)	7,996	0	(3,689)	(3,689)	13,195	(1,510)	11,685
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	71,791	71,791	0	50,945	50,945	0	20,846	20,846
12	997120	Transportation Tax Disallowance	0	2,546	2,546	0	1,807	1,807	0	739	739
12	997122	Regulatory Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
12	997125	COVID-19	(5,450)	0	(5,450)	(3,033)	0	(3,033)	(2,417)	0	(2,417)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(430,580)	(430,580)	0	(305,552)	(305,552)	0	(125,028)	(125,028)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(319,334)	(319,334)	0	(130,667)	(130,667)
12	997138	Intervenor Funding	2,648	0	2,648	2,648	0	2,648	0	0	0
12	997139	Pension Settlement	0	10,844	10,844	0	7,695	7,695	0	3,149	3,149
99	997140	Insurance Balancing	(39,609)	0	(39,609)	(25,159)	0	(25,159)	(14,450)	0	(14,450)
99	997141	CCA	1,475,369	0	1,475,369	1,475,369	0	1,475,369	0	0	0
99	997143	Depreciation Rate Deferral	92,015	0	92,015	60,316	0	60,316	31,699	0	31,699
99	997144	Williams Pipeline Outage	721	0	721	511	0	511	210	0	210
12	997145	Sec 174 Research Costs	0	65,667	65,667	0	46,599	46,599	0	19,068	19,068
99	997147	Energy Efficiency Program	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	7,357,963	(3,339,676)	4,018,287	5,269,000	(2,387,610)	2,881,390	2,088,963	(952,066)	1,136,897

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.052%	34.948%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	65.470%	34.530%
G-ALL	11	Book Depreciation	100.000%	72.598%	27.402%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.963%	29.037%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	165,598	117,513	48,085
99	410100	Deferred Federal Income Tax Exp	(17,591)	(10,874)	(6,717)
		SUBTOTAL	148,007	106,639	41,368
12	411100	Deferred Federal Income Tax Expense - Allocated	(126,307)	(89,631)	(36,676)
99	411100	Deferred Federal Income Tax Exp	(1,071,372)	(761,767)	(309,605)
		SUBTOTAL	(1,197,679)	(851,398)	(346,281)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	84,994	59,496	25,498
		SUBTOTAL	84,994	59,496	25,498
		Total Deferred Federal Income Tax Expense	(964,678)	(685,263)	(279,415)
99	411193	Customer Tax Credit Amortization	(366,490)	(310,932)	(55,558)
		SUBTOTAL	(366,490)	(310,932)	(55,558)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.963%	29.037%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UNDERGROUND STORAGE TAX	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		DISTRIBUTION									
99	408110	State Excise Tax	695,900	0	695,900	695,900	0	695,900	0	0	0
99	408120	Municipal Occupation & License Tax	750,299	0	750,299	620,958	0	620,958	129,341	0	129,341
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	429,260	0	429,260	313,001	0	313,001	116,259	0	116,259
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	1,875,065	0	1,875,065	1,629,859	0	1,629,859	245,206	0	245,206
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	44,652	85,161	129,813	33,328	59,389	92,717	11,324	25,772	37,096
		TOTAL A&G TAX	44,652	85,161	129,813	33,328	59,389	92,717	11,324	25,772	37,096
		TOTAL TAXES OTHER THAN FIT	1,919,717	108,852	2,028,569	1,663,187	75,508	1,738,695	256,530	33,344	289,874

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	739,956	60,744,371	61,484,327	739,956	42,361,302	43,101,258	0	18,383,069	18,383,069
TOTAL INTANGIBLE PLANT			2,534,067	62,012,270	64,546,337	1,762,550	43,245,497	45,008,047	771,517	18,766,773	19,538,290
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,347,452	3,347,452	0	2,277,606	2,277,606	0	1,069,846	1,069,846
1	352XXX	Wells	0	23,968,607	23,968,607	0	16,308,240	16,308,240	0	7,660,367	7,660,367
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	15,863,236	15,863,236	0	10,793,346	10,793,346	0	5,069,890	5,069,890
1	355000	Measuring & Regulating Equipment	0	2,471,836	2,471,836	0	1,681,837	1,681,837	0	789,999	789,999
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,485,710	3,485,710	0	2,371,677	2,371,677	0	1,114,033	1,114,033
TOTAL UNDERGROUND STORAGE PLANT			0	53,250,038	53,250,038	0	36,248,803	36,248,803	0	17,001,235	17,001,235
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	717,765	0	717,765	530,363	0	530,363	187,402	0	187,402
6	375000	Structures & Improvements	1,673,943	0	1,673,943	996,801	0	996,801	677,142	0	677,142
6	376000	Mains	511,961,961	2,518,937	514,480,898	352,339,971	1,649,148	353,989,119	159,621,990	869,789	160,491,779
6	378000	Measuring & Reg Station Equip-General	7,727,206	0	7,727,206	4,914,543	0	4,914,543	2,812,663	0	2,812,663
6	379000	Measuring & Reg Station Equip-City Gate	7,039,604	0	7,039,604	1,997,445	0	1,997,445	5,042,159	0	5,042,159
6	380000	Services	361,959,974	0	361,959,974	246,214,889	0	246,214,889	115,745,085	0	115,745,085
6	381XXX	Meters	132,487,718	0	132,487,718	95,762,285	0	95,762,285	36,725,433	0	36,725,433
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,301,994	0	4,301,994	3,234,314	0	3,234,314	1,067,680	0	1,067,680
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,027,958,760	2,518,937	1,030,477,697	706,054,536	1,649,148	707,703,684	321,904,224	869,789	322,774,013
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,609,636	5,966,139	3,261,721	1,819,882	5,081,603	94,782	789,754	884,536
4	390XXX	Structures & Improvements	29,502,274	28,663,222	58,165,496	27,723,219	19,988,871	47,712,090	1,779,055	8,674,351	10,453,406
4	391XXX	Office Furniture & Equipment	389,332	11,996,025	12,385,357	387,190	8,365,668	8,752,858	2,142	3,630,357	3,632,499
4	392XXX	Transportation Equipment	14,330,321	5,282,583	19,612,904	10,810,592	3,683,915	14,494,507	3,519,729	1,598,668	5,118,397
4	393000	Stores Equipment	454,259	1,099,598	1,553,857	402,964	766,827	1,169,791	51,295	332,771	384,066
4	394000	Tools, Shop & Garage Equipment	3,815,427	7,739,047	11,554,474	3,020,726	5,396,979	8,417,705	794,701	2,342,068	3,136,769
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	4,215,661	1,061,792	5,277,453	3,211,638	740,462	3,952,100	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,015,462	24,973,523	28,988,985	3,708,429	17,415,786	21,124,215	307,033	7,557,737	7,864,770
4	398000	Miscellaneous Equipment	990	168,799	169,789	0	117,715	117,715	990	51,084	52,074
TOTAL GENERAL PLANT			60,190,560	84,096,360	144,286,920	52,636,810	58,646,279	111,283,089	7,553,750	25,450,081	33,003,831

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
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
		TOTAL PLANT IN SERVICE	1,090,683,387	201,877,605	1,292,560,992	760,453,896	139,789,727	900,243,623	330,229,491	62,087,878	392,317,369
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,273,157)	(20,273,157)	0	(13,793,856)	(13,793,856)	0	(6,479,301)	(6,479,301)
G-ADEP		Distribution Plant	(318,028,247)	(2,100,771)	(320,129,018)	(207,785,092)	(1,375,375)	(209,160,467)	(110,243,155)	(725,396)	(110,968,551)
G-ADEP		General Plant	(19,419,135)	(27,983,357)	(47,402,492)	(16,052,559)	(19,514,753)	(35,567,312)	(3,366,576)	(8,468,604)	(11,835,180)
		TOTAL ACCUMULATED DEPRECIATION	(337,447,382)	(50,357,285)	(387,804,667)	(223,837,651)	(34,683,984)	(258,521,635)	(113,609,731)	(15,673,301)	(129,283,032)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(530,179)	(1,138,840)	(1,669,019)	(349,787)	(794,193)	(1,143,980)	(180,392)	(344,647)	(525,039)
G-AAMT		Misc IT Intangible Plant - 3031XX	(570,486)	(35,999,697)	(36,570,183)	(570,486)	(25,105,109)	(25,675,595)	0	(10,894,588)	(10,894,588)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,100,665)	(37,138,537)	(38,239,202)	(920,273)	(25,899,302)	(26,819,575)	(180,392)	(11,239,235)	(11,419,627)
		TOTAL ACCUMULATED DEPR/AMORT	(338,548,047)	(87,495,822)	(426,043,869)	(224,757,924)	(60,583,286)	(285,341,210)	(113,790,123)	(26,912,536)	(140,702,659)
		NET GAS UTILITY PLANT before DFIT	752,135,340	114,381,783	866,517,123	535,695,972	79,206,441	614,902,413	216,439,368	35,175,342	251,614,710
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,555,380)	(101,555,380)	0	(72,066,744)	(72,066,744)	0	(29,488,636)	(29,488,636)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,434,333)	(12,434,333)	0	(8,673,535)	(8,673,535)	0	(3,760,798)	(3,760,798)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,380,700)	(1,380,700)	0	(962,859)	(962,859)	0	(417,841)	(417,841)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	6,344	6,344	0	4,424	4,424	0	1,920	1,920
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(256,858)	(256,858)	0	(182,274)	(182,274)	0	(74,584)	(74,584)
		TOTAL ACCUMULATED DFIT	0	(115,620,927)	(115,620,927)	0	(81,880,988)	(81,880,988)	0	(33,739,939)	(33,739,939)
		NET GAS UTILITY PLANT	752,135,340	(1,239,144)	750,896,196	535,695,972	(2,674,547)	533,021,425	216,439,368	1,435,403	217,874,771

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	65.470%	34.530%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.963%	29.037%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
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
G-PLT NET GAS PLANT IN SERVICE	752,135,340	(1,239,144)	750,896,196	535,695,972	(2,674,547)	533,021,425	216,439,368	1,435,403	217,874,771
OTHER ADJUSTMENTS:									
4 108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4 182332 Regulatory Asset - AFUDC	1,340,287	2,104,266	3,444,553	817,232	1,467,452	2,284,684	523,055	636,814	1,159,869
4 182318 Accumulated Amortization - AFUDC	(223,597)	(993,416)	(1,217,013)	(131,450)	(692,813)	(824,263)	(92,147)	(300,603)	(392,750)
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1 164100 Gas Inventory--Jackson Prairie	0	8,379,140	8,379,140	0	5,701,167	5,701,167	0	2,677,973	2,677,973
1 164115 Gas Inventory--Clay Basin	0	88,163	88,163	0	61,482	61,482	0	26,681	26,681
99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,955,268	0	2,955,268	2,955,268	0	2,955,268	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,013,799	0	7,013,799	7,013,799	0	7,013,799	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,093,504)	0	(2,093,504)	(2,093,504)	0	(2,093,504)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(15,642,254)	0	(15,642,254)	(5,288,006)	0	(5,288,006)	(10,354,248)	0	(10,354,248)
99 190393 ADFIT-Customer Tax Credit	3,284,873	0	3,284,873	1,110,481	0	1,110,481	2,174,392	0	2,174,392
99 235199 Customer Deposits	(1,581)	0	(1,581)	(1,581)	0	(1,581)	0	0	0
99 254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99 182302 WA Excess Nat Gas Line Extension	2,001,847	0	2,001,847	2,001,847	0	2,001,847	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(420,388)	0	(420,388)	(420,388)	0	(420,388)	0	0	0
C-WKC Working Capital	20,964,418	0	20,964,418	14,367,177	0	14,367,177	6,597,241	0	6,597,241
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	19,179,168	15,309,217	34,488,385	20,330,875	10,436,704	30,767,579	(1,151,707)	4,872,513	3,720,806
NET RATE BASE	771,314,508	14,070,073	785,384,581	556,026,847	7,762,157	563,789,004	215,287,661	6,307,916	221,595,577

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	277,691	277,691											
Steam (ED-ID)	389,583	389,583											
Steam (ED-WA)	1,005,414	1,005,414											
Hydro (ED-AN)	1,450,378	1,450,378											
Other (ED-AN)	844,617	844,617											
Total Electric Production	3,967,683	3,967,683											
Electric Transmission													
ED-AN	1,986,085	1,986,085											
ED-ID	23,207	23,207											
ED-WA	43,772	43,772											
Total Electric Transmission	2,053,064	2,053,064											
Electric Distribution													
ED-AN	7,089	7,089											
ED-ID	1,538,069	1,538,069											
ED-WA	3,481,011	3,481,011											
Total Electric Distribution	5,026,169	5,026,169											
Gas Underground Storage													
1 GD-AN	65,275		65,275			65,275	65,275		44,413	44,413		20,862	20,862
GD-OR	11,316			11,316									
Total Gas Underground Storage	76,591		65,275	11,316		65,275	65,275		44,413	44,413		20,862	20,862
Gas Distribution													
6 GD-AN	4,408		4,408				4,408	4,408		2,886	2,886		1,522
GD-ID	568,917		568,917		568,917	568,917	568,917				568,917		568,917
GD-WA	1,468,546		1,468,546		1,468,546	1,468,546	1,468,546	1,468,546					
GD-OR	981,257			981,257									
Total Gas Distribution	3,023,128		2,041,871	981,257	2,037,463	4,408	2,041,871	1,468,546	2,886	1,471,432	568,917	1,522	570,439
General Plant													
ED-AN	222,850	222,850											
ED-ID	53,475	53,475											
ED-WA	139,246	139,246											
7,4 CD-AA	1,663,664	1,189,054	327,742	146,868		327,742	327,742		228,557	228,557		99,185	99,185
9,4 CD-AN	83,433	65,346	18,087			18,087	18,087		12,613	12,613		5,474	5,474
9 CD-ID	35,690	27,953	7,737		7,737	7,737	7,737				7,737		7,737
9 CD-WA	120,658	94,502	26,156		26,156	26,156	26,156	26,156					
8,4 GD-AA	26,511		18,246	8,265		18,246	18,246		12,724	12,724		5,522	5,522
4 GD-AN	1,110		1,110			1,110	1,110		774	774		336	336
GD-ID	4,779		4,779		4,779	4,779	4,779				4,779		4,779
GD-WA	95,887		95,887		95,887	95,887	95,887	95,887					
GD-OR	16,625			16,625									
Total General Plant	2,463,928	1,792,426	499,744	171,758	134,559	365,185	499,744	122,043	254,668	376,711	12,516	110,517	123,033
Total Depreciation Expense	16,610,563	12,839,342	2,606,890	1,164,331	2,172,022	434,868	2,606,890	1,590,589	301,967	1,892,556	581,433	132,901	714,334

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand			68.040%	31.960%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio			69.737%	30.263%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased			65.470%	34.530%			

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended May 31, 2024
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	21,934	21,934												
Total Production/Transmission		98,468	98,468												
Distribution															
Franchises (302000)	ED-WA	9,603	9,603												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		10,092	10,092												
General Plant - 303000															
7,4	CD-AA	34,570	24,708	6,810	3,052		6,810	6,810		4,749	4,749		2,061	2,061	
9,4	CD-AN	811	635	176			176	176		123	123		53	53	
	GD-ID	1,233		1,233			1,233	1,233				1,233		1,233	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	551			551										
Total General Plant - 303000		39,237	25,343	10,291	3,603		3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	4,334,644	3,098,057	853,925	382,662			853,925	853,925		595,502	595,502		258,423	258,423
9,4	CD-AN	4,354	3,410	944				944	944		658	658		286	286
9,4	CD-ID	0	0	0			0	0	0				0	0	
9,4	CD-WA	38,925	30,487	8,438			8,438	8,438	8,438		8,438			0	
	ED-AN	706,867	706,867												
	ED-ID	0	0												
	ED-WA	115,815	115,815												
8,4	GD-AA	25,200		17,344	7,856			17,344	17,344		12,095	12,095		5,249	5,249
4	GD-AN	0		0				0	0		0	0		0	
	GD-OR	5,923			5,923										
Total Miscellaneous IT Intangible Plant - 3031XX		5,231,728	3,954,636	880,651	396,441		8,438	872,213	880,651	8,438	608,255	616,693	0	263,958	263,958
Gas Underground Storage															
1	GD-AN	0		0				0	0		0	0		0	0
Total Gas Underground Storage		0		0				0	0		0	0		0	0
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0			0	0		0	0		0	0
4	ED-AN	35,202	35,202												
	GD-OR	0			0										
Total General Plant- 390200, 396200		35,202	35,202	0	0			0	0		0	0		0	0
Total Amortization Expense		5,414,727	4,123,741	890,942	400,044		11,743	879,199	890,942	10,510	613,127	623,637	1,233	266,072	267,305

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Rati	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(78,747,064)	(78,747,064)											
	Steam (ED-ID)	(101,714,656)	(101,714,656)											
	Steam (ED-WA)	(201,464,589)	(201,464,589)											
	Hydro (ED-AN)	(209,619,375)	(209,619,375)											
	Other (ED-AN)	(183,712,230)	(183,712,230)											
	Total Electric Production	(775,257,914)	(775,257,914)											
Electric Transmission														
	ED-AN	(262,449,786)	(262,449,786)											
	ED-ID	(10,946,133)	(10,946,133)											
	ED-WA	(17,431,711)	(17,431,711)											
	Total Electric Transmission	(290,827,630)	(290,827,630)											
Electric Distribution														
	ED-AN	(605,891)	(605,891)											
	ED-ID	(301,838,004)	(301,838,004)											
	ED-WA	(505,646,333)	(505,646,333)											
	Total Electric Distribution	(808,090,228)	(808,090,228)											
Gas Underground Storage														
1	GD-AN	(20,273,157)	(20,273,157)			(20,273,157)	(20,273,157)		(13,793,856)	(13,793,856)		(6,479,301)	(6,479,301)	
	GD-OR	(1,824,318)		(1,824,318)										
	Total Gas Underground Storage	(22,097,475)	(20,273,157)	(1,824,318)		(20,273,157)	(20,273,157)		(13,793,856)	(13,793,856)		(6,479,301)	(6,479,301)	
Gas Distribution														
6	GD-AN	(2,100,771)	(2,100,771)			(2,100,771)	(2,100,771)		(1,375,375)	(1,375,375)		(725,396)	(725,396)	
	GD-ID	(110,243,155)	(110,243,155)		(110,243,155)	(110,243,155)					(110,243,155)		(110,243,155)	
	GD-WA	(207,785,092)	(207,785,092)		(207,785,092)	(207,785,092)	(207,785,092)			(207,785,092)				
	GD-OR	(152,992,812)		(152,992,812)										
	Total Gas Distribution	(473,121,830)	(320,129,018)	(152,992,812)	(318,028,247)	(2,100,771)	(320,129,018)	(207,785,092)	(1,375,375)	(209,160,467)	(110,243,155)	(725,396)	(110,968,551)	
General Plant														
	ED-AN	(36,791,185)	(36,791,185)											
	ED-ID	(14,013,850)	(14,013,850)											
	ED-WA	(27,540,639)	(27,540,639)											
7,4	CD-AA	(101,282,897)	(72,388,912)	(19,952,731)	(8,941,254)	(19,952,731)	(19,952,731)		(13,914,436)	(13,914,436)		(6,038,295)	(6,038,295)	
9,4	CD-AN	(8,988,395)	(7,039,891)	(1,948,504)		(1,948,504)	(1,948,504)		(1,358,828)	(1,358,828)		(589,676)	(589,676)	
9	CD-ID	(4,140,000)	(3,242,531)	(897,469)		(897,469)	(897,469)				(897,469)		(897,469)	
9	CD-WA	(9,144,728)	(7,162,334)	(1,982,394)		(1,982,394)	(1,982,394)	(1,982,394)						
8,4	GD-AA	(2,859,957)		(1,968,337)	(891,620)	(1,968,337)	(1,968,337)		(1,372,659)	(1,372,659)		(595,678)	(595,678)	
4	GD-AN	(4,113,785)		(4,113,785)		(4,113,785)	(4,113,785)		(2,868,830)	(2,868,830)		(1,244,955)	(1,244,955)	
	GD-ID	(2,469,107)		(2,469,107)		(2,469,107)	(2,469,107)				(2,469,107)		(2,469,107)	
	GD-WA	(14,070,165)		(14,070,165)		(14,070,165)	(14,070,165)	(14,070,165)						
	GD-OR	(6,055,385)		(6,055,385)										
	Total General Plant	(231,470,093)	(168,179,342)	(47,402,492)	(15,888,259)	(19,419,135)	(27,983,357)	(47,402,492)	(16,052,559)	(19,514,753)	(35,567,312)	(3,366,576)	(8,468,604)	(11,835,180)
Total Accumulated Depreciation		(2,600,865,170)	(2,042,355,114)	(387,804,667)	(170,705,389)	(337,447,382)	(50,357,285)	(387,804,667)	(223,837,651)	(34,683,984)	(258,521,635)	(113,609,731)	(15,673,301)	(129,283,032)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand	68.040%	31.960%					
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	69.737%	30.263%					
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6	Actual Therms Purchased	65.470%	34.530%					

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
GAS-NORTH ACCUMULATED AMORTIZATION	
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(16,914,555)	(16,914,555)											
Misc Intangible Plt (303000)	ED-AN	(3,180,672)	(3,180,672)											
Total Production/Transmission		(20,095,227)	(20,095,227)											
Distribution														
Franchises (302000)	ED-WA	(545,714)	(545,714)											
Misc Intangible Plt (303000)	ED-WA	(74,204)	(74,204)											
Total Distribution		(619,918)	(619,918)											
General Plant - 303000														
7,4	CD-AA	(5,606,184)	(4,006,852)	(1,104,418)	(494,914)		(1,104,418)	(1,104,418)		(770,188)	(770,188)		(334,230)	(334,230)
9,4	CD-AN	(158,789)	(124,367)	(34,422)			(34,422)	(34,422)		(24,005)	(24,005)		(10,417)	(10,417)
	GD-ID	(180,392)		(180,392)			(180,392)	(180,392)				(180,392)		(180,392)
	GD-WA	(349,787)		(349,787)			(349,787)	(349,787)	(349,787)		(349,787)			
	GD-OR	(138,085)			(138,085)									
Total General Plant - 303000		(6,433,237)	(4,131,219)	(1,669,019)	(632,999)	(530,179)	(1,138,840)	(1,669,019)	(349,787)	(794,193)	(1,143,980)	(180,392)	(344,647)	(525,039)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(180,975,771)	(129,347,004)	(35,652,226)	(15,976,541)		(35,652,226)	(35,652,226)		(24,862,793)	(24,862,793)		(10,789,433)	(10,789,433)
9,4	CD-AN	(191,584)	(150,052)	(41,532)			(41,532)	(41,532)		(28,963)	(28,963)		(12,569)	(12,569)
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)		(570,486)		(570,486)	(570,486)		(570,486)		0	0
	ED-AN	(18,899,195)	(18,899,195)											
	ED-ID	0	0											
	ED-WA	(3,853,200)	(3,853,200)											
8,4	GD-AA	(296,182)		(203,844)	(92,338)		(305,939)	(305,939)		(213,353)	(213,353)		(92,586)	(92,586)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(109,960)			(109,960)									
Total Miscellaneous IT Intangible Plant - 3031X		(206,957,526)	(154,310,599)	(36,468,088)	(16,178,839)	(570,486)	(35,999,697)	(36,570,183)	(570,486)	(25,105,109)	(25,675,595)	0	(10,894,588)	(10,894,588)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,737,976)	(1,737,976)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(1,737,976)	(1,737,976)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(235,843,884)	(180,894,939)	(38,137,107)	(16,811,838)	(1,100,665)	(37,138,537)	(38,239,202)	(920,273)	(25,899,302)	(26,819,575)	(180,392)	(11,239,235)	(11,419,627)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	System Contract Demand	68.040%	31.960%					
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	69.737%	30.263%					
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%									

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	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
	TOTAL ACCOUNT	215,402,512	18,172,525	9,825,297	113,089,864	141,087,686	27,723,219	1,779,055	28,663,223	58,165,497	4,461,543	11,687,786	16,149,329
	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
	TOTAL ACCOUNT	65,551,879	2,308,177	15,537	45,474,394	47,798,108	387,191	2,142	11,996,025	12,385,358	0	5,368,413	5,368,413
	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
	TOTAL ACCOUNT	98,655,485	26,995,709	12,947,306	33,601,835	73,544,850	10,810,592	3,519,730	5,282,583	19,612,905	4,794,416	703,314	5,497,730

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,130,809	652,540	185,328	3,963,905	4,801,773	180,610	51,295	1,097,131	1,329,036	0	0	0
	TOTAL ACCOUNT	6,850,760	711,406	185,328	4,386,772	5,283,506	402,963	51,295	1,099,598	1,553,856	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
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
	TOTAL ACCOUNT	38,854,853	1,890,924	1,393,758	19,280,362	22,565,044	3,020,726	794,701	7,739,046	11,554,473	1,496,184	3,239,152	4,735,336
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,252,893	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
	TOTAL ACCOUNT	4,964,002	398,866	2,211	3,748,613	4,149,690	110,331	0	502,134	612,465	18,586	183,261	201,847

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,648,637	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
	TOTAL ACCOUNT	31,464,830	12,500,353	7,904,763	5,691,773	26,096,889	3,211,639	1,004,023	1,061,791	5,277,453	43,834	46,654	90,488
	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	0
99	GD-WA / ID / AN	1,060,790	0	0	0	0	766,942	287,726	6,122	1,060,790	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	122,348,143	0	0	87,444,665	87,444,665	0	0	24,102,584	24,102,584	0	10,800,894	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	0
	TOTAL ACCOUNT	182,773,444	22,832,082	6,708,993	112,647,408	142,188,483	3,708,428	307,033	24,973,523	28,988,984	719,232	10,876,745	11,595,977
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	259,481	0	6,846	252,635	259,481	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	844,143	0	0	603,326	603,326	0	0	166,296	166,296	0	74,521	74,521
9	CD-WA / ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	TOTAL ACCOUNT	1,126,894	0	10,423	862,792	873,215	0	990	168,799	169,789	9,092	74,798	83,890
	TOTAL GENERAL PLANT	665,223,365	86,621,272	39,698,338	348,963,624	475,283,234	52,636,811	7,553,751	84,096,358	144,286,920	12,400,696	33,252,515	45,653,211

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,938,461	5,331,392	0	24,607,069	29,938,461	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	111,887,902	0	0	79,968,521	79,968,521	0	0	22,041,917	22,041,917	0	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	
		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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	40,601,626	0	0	29,018,794	29,018,794	0	0	7,998,520	7,998,520	0	3,584,312	
9		CD-WA / ID / AN	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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,774,976	1,774,976	0	0	1,774,976	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	0
		TOTAL ACCOUNT	4,381,036	3,750,895	0	59,497	3,810,392	546,896	0	16,399	563,295	0	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	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	22,870,057	0	0	16,345,687	16,345,687	0	0	4,505,401	4,505,401	0	2,018,969	2,018,969
9		CD-WA / ID / AN	0	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	0	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:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)					
7	282900 CD-AA	(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	(829,329)	(649,547)	(179,782)	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		(70,011,596)	(50,095,496)	(13,808,689)	(6,107,411)

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,298,375	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	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.472%	19.700%	8.828%	Idaho Electric	30.263%	100.000%
99	Not Allocated				31.297%		