

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	20,253,824	16,012,836	4,240,988
	Adjustments			
	Adjusted Net Operating Income (Loss)	20,253,824	16,012,836	4,240,988
E-APL	Electric Net Rate Base	3,377,597,911	2,266,754,329	1,110,843,582
	RATE OF RETURN	0.600%	0.706%	0.382%

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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	8-01-2024 thru 08-31-2024	418,194 100.000%	271,525 64.928%	146,669 35.072%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2024 thru 08-31-2024	3,169,473 100.000%	2,166,568 68.357%	1,002,905 31.643%
	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 August 31, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	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%
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023				
		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%
		Average (GD AA)		100.000%	0.000%	68.824%	31.176%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended August 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	07-01-2024 thru 08-31-2024	1,687,449,642	1,155,987,817	531,461,825	
		Percent		100.000%	68.505%	31.495%	
11		Book Depreciation	8-01-2024 thru 08-31-2024	13,036,026	8,850,425	4,185,601	
		Percent		100.000%	67.892%	32.108%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended August 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	07-01-2024 thru 08-31-2024	3,791,188,991 100.000%	2,528,293,260 66.689%	1,262,895,731 33.311%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2024 thru 08-31-2024	309,368,989 100.000%	212,961,385 68.837%	96,407,604 31.163%
14		Net Allocated Schedule M's - AMA Percent	8-01-2024 thru 08-31-2024	-10,631,632 100.000%	-7,091,146 66.699%	-3,540,486 33.301%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	40,839,070	0	40,839,070	27,630,510	0	27,630,510	13,208,560	0	13,208,560
99	442200	Commercial - Firm & Int.	34,418,543	0	34,418,543	25,059,961	0	25,059,961	9,358,582	0	9,358,582
1	442300	Industrial	11,913,564	0	11,913,564	6,966,071	0	6,966,071	4,947,493	0	4,947,493
99	444000	Public Street & Highway Lighting	726,180	0	726,180	463,624	0	463,624	262,556	0	262,556
99	448000	Interdepartmental Revenue	166,662	0	166,662	144,760	0	144,760	21,902	0	21,902
99	499XXX	Unbilled Revenue	(3,719,064)	0	(3,719,064)	(1,861,675)	0	(1,861,675)	(1,857,389)	0	(1,857,389)
		TOTAL SALES TO ULTIMATE CUSTOMERS	84,344,955	0	84,344,955	58,403,251	0	58,403,251	25,941,704	0	25,941,704
1	447XXX	Sales for Resale	0	13,450,240	13,450,240	0	8,672,715	8,672,715	0	4,777,525	4,777,525
		TOTAL SALES OF ELECTRICITY	84,344,955	13,450,240	97,795,195	58,403,251	8,672,715	67,075,966	25,941,704	4,777,525	30,719,229
		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	14,548	0	14,548	3,240	0	3,240	11,308	0	11,308
1	453000	Sales of Water & Water Power	0	24,837	24,837	0	16,015	16,015	0	8,822	8,822
1	454000	Rent from Electric Property	481,887	13,949	495,836	270,126	8,994	279,120	211,761	4,955	216,716
1	454100	Rent from Trnsmmission Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	3,739,395	4,483,465	8,222,860	2,293,869	2,890,938	5,184,807	1,445,526	1,592,527	3,038,053
		TOTAL OTHER OPERATING REVENUE	4,239,772	4,522,251	8,762,023	2,568,610	2,915,947	5,484,557	1,671,162	1,606,304	3,277,466
		TOTAL ELECTRIC REVENUE	88,584,727	17,972,491	106,557,218	60,971,861	11,588,662	72,560,523	27,612,866	6,383,829	33,996,695

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	13,460	13,460	0	8,679	8,679	0	4,781	4,781
1	501XXX	Fuel	0	4,141,240	4,141,240	0	2,670,272	2,670,272	0	1,470,968	1,470,968
1	502000	Steam Expense	0	370,129	370,129	0	238,659	238,659	0	131,470	131,470
1	503000	Steam Power Gen - Steam Purchases	0	27,596	27,596	0	17,794	17,794	0	9,802	9,802
1	505000	Electric Expense	0	79,648	79,648	0	51,357	51,357	0	28,291	28,291
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	175,414	175,414	0	113,107	113,107	0	62,307	62,307
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	102,122	0	102,122	0	0	0	102,122	0	102,122
		MAINTENANCE									
1	510000	Supervision & Engineering	0	24,646	24,646	0	15,892	15,892	0	8,754	8,754
1	511000	Structures	0	63,648	63,648	0	41,040	41,040	0	22,608	22,608
1	512000	Boiler Plant	0	882,660	882,660	0	569,139	569,139	0	313,521	313,521
1	513000	Electric Plant	0	84,513	84,513	0	54,494	54,494	0	30,019	30,019
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	98,238	98,238	0	63,344	63,344	0	34,894	34,894
		TOTAL STEAM POWER GENERATION EXP	102,122	5,961,192	6,063,314	0	3,843,777	3,843,777	102,122	2,117,415	2,219,537
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	242,086	242,086	0	156,097	156,097	0	85,989	85,989
1	536000	Water for Power	0	82,185	82,185	0	52,993	52,993	0	29,192	29,192
1	537000	Hydraulic Expense	579,566	284,417	863,983	373,704	183,392	557,096	205,862	101,025	306,887
1	538000	Electric Expense	0	606,404	606,404	0	391,009	391,009	0	215,395	215,395
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	122,206	122,206	0	78,798	78,798	0	43,408	43,408
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	43,907	43,907	0	28,311	28,311	0	15,596	15,596
1	542000	Structures	0	18,139	18,139	0	11,696	11,696	0	6,443	6,443
1	543000	Reservoirs, Dams, & Waterways	0	19,890	19,890	0	12,825	12,825	0	7,065	7,065
1	544000	Electric Plant	0	399,043	399,043	0	257,303	257,303	0	141,740	141,740
1	545000	Miscellaneous Hydraulic Plant	0	40,307	40,307	0	25,990	25,990	0	14,317	14,317
		TOTAL HYDRO POWER GENERATION EXP	1,087,483	1,991,185	3,078,668	705,729	1,283,915	1,989,644	381,754	707,270	1,089,024
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	41,185	41,185	0	26,556	26,556	0	14,629	14,629
1	547XXX	Fuel	0	7,787,680	7,787,680	0	5,021,496	5,021,496	0	2,766,184	2,766,184
1	548000	Generation Expense	0	509,947	509,947	0	328,814	328,814	0	181,133	181,133
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	55,681	55,681	0	35,903	35,903	0	19,778	19,778
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
		MAINTENANCE									
1	551000	Supervision & Engineering	0	47,601	47,601	0	30,693	30,693	0	16,908	16,908
1	552000	Structures	0	18,213	18,213	0	11,744	11,744	0	6,469	6,469
1	553000	Generating & Electric Equipment	0	285,600	285,600	0	184,155	184,155	0	101,445	101,445
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(37,155)	(37,155)	0	(23,958)	(23,958)	0	(13,197)	(13,197)
		TOTAL OTHER POWER GENERATION EXP	0	8,715,103	8,715,103	0	5,619,498	5,619,498	0	3,095,605	3,095,605

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
OTHER POWER SUPPLY EXPENSE:												
E-555	555XXX	Purchased Power	1,288,773	19,221,248	20,510,021	0	12,393,860	12,393,860	1,288,773	6,827,388	8,116,161	
1	556000	System Control & Load Dispatching	0	77,568	77,568	0	50,016	50,016	0	27,552	27,552	
E-557	557XXX	Other Expense	(696,480)	1,249,132	552,652	(2,829,682)	805,439	(2,024,243)	2,133,202	443,693	2,576,895	
TOTAL OTHER POWER SUPPLY EXPENSE			592,293	20,547,948	21,140,241	(2,829,682)	13,249,315	10,419,633	3,421,975	7,298,633	10,720,608	
TOTAL PRODUCTION OPERATING EXP			1,781,898	37,215,428	38,997,326	(2,123,953)	23,996,505	21,872,552	3,905,851	13,218,923	17,124,774	
TRANSMISSION OPERATING EXPENSE:												
OPERATION												
1	560000	Supervision & Engineering	0	206,064	206,064	0	132,870	132,870	0	73,194	73,194	
1	561000	Load Dispatching	0	233,924	233,924	0	150,834	150,834	0	83,090	83,090	
1	562000	Station Expense	0	31,496	31,496	0	20,309	20,309	0	11,187	11,187	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	109,612	109,612	0	70,678	70,678	0	38,934	38,934	
1	565XXX	Transmission of Electricity by Others	0	1,848,333	1,848,333	0	1,191,805	1,191,805	0	656,528	656,528	
1	566000	Miscellaneous Transmission Expense	0	21,097	21,097	0	13,603	13,603	0	7,494	7,494	
1	567000	Rent	0	6,776	6,776	0	4,369	4,369	0	2,407	2,407	
MAINTENANCE												
1	568000	Supervision & Engineering	0	36,067	36,067	0	23,256	23,256	0	12,811	12,811	
1	569000	Structures	0	36,729	36,729	0	23,683	23,683	0	13,046	13,046	
1	570000	Station Equipment	0	40,749	40,749	0	26,275	26,275	0	14,474	14,474	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	374	130,974	131,348	0	84,452	84,452	374	46,522	46,896	
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0	
1	573000	Service Miscellaneous	132	2,040	2,172	132	1,315	1,447	0	725	725	
TOTAL TRANSMISSION OPERATING EXP			506	2,703,861	2,704,367	132	1,743,449	1,743,581	374	960,412	960,786	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
E-DEPX		Depreciation Expense-Production	1,410,030	2,594,694	4,004,724	1,015,694	1,673,059	2,688,753	394,336	921,635	1,315,971	
E-DEPX		Depreciation Expense-Transmission	65,838	2,010,798	2,076,636	43,906	1,296,563	1,340,469	21,932	714,235	736,167	
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	32,075	0	32,075	23,766	0	23,766	8,309	0	8,309	
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	(272,387)	0	(272,387)	(122,834)	0	(122,834)	(149,553)	0	(149,553)	
99	407434	EIM Deferred O&M	(30,594)	0	(30,594)	0	0	0	(30,594)	0	(30,594)	
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,149,436)	0	(1,149,436)	(780,599)	0	(780,599)	(368,837)	0	(368,837)	
99	407451	Deferral CEIP	(137,864)	0	(137,864)	(137,864)	0	(137,864)	0	0	0	
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(92,998)	0	(92,998)	0	0	0	(92,998)	0	(92,998)	
99	407494	Amortization of Schedule 98 REC Rev	3,446	0	3,446	3,446	0	3,446	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	1,457,436	1,457,436	0	939,754	939,754	0	517,682	517,682	
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(142,547)	6,253,763	6,111,216	(34,706)	4,032,426	3,997,720	(107,841)	2,221,337	2,113,496	
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	1,639,857	46,173,052	47,812,909	(2,158,527)	29,772,380	27,613,853	3,798,384	16,400,672	20,199,056	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	76,102	292,011	368,113	59,759	199,610	259,369	16,343	92,401	108,744
3	582000	Station Expense	67,351	22,611	89,962	49,155	15,456	64,611	18,196	7,155	25,351
3	583000	Overhead Line Expense	134,325	84,411	218,736	97,413	57,701	155,114	36,912	26,710	63,622
3	584000	Underground Line Expense	276,669	0	276,669	153,442	0	153,442	123,227	0	123,227
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,407	0	1,407	1,407	0	1,407	0	0	0
3	586000	Meter Expense	166,326	3,218	169,544	136,853	2,200	139,053	29,473	1,018	30,491
3	587000	Customer Installations Expense	83,961	6,266	90,227	61,660	4,283	65,943	22,301	1,983	24,284
3	588000	Miscellaneous Distribution Expense	405,957	(362,144)	43,813	312,701	(247,551)	65,150	93,256	(114,593)	(21,337)
3	589000	Rent	110	21,116	21,226	110	14,434	14,544	0	6,682	6,682
		MAINTENANCE:									
3	590000	Supervision & Engineering	25,264	88,620	113,884	15,557	60,578	76,135	9,707	28,042	37,749
3	591000	Structures	52,234	(296)	51,938	22,719	(202)	22,517	29,515	(94)	29,421
3	592000	Station Equipment	42,171	3,256	45,427	20,069	2,226	22,295	22,102	1,030	23,132
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,678,876	(10)	1,678,866	1,112,355	(7)	1,112,348	566,521	(3)	566,518
3	594000	Underground Lines	84,637	0	84,637	57,786	0	57,786	26,851	0	26,851
3	595000	Line Transformers	39,035	0	39,035	34,767	0	34,767	4,268	0	4,268
3	596000	Street Light & Signal System Maintenance Exp	2,266	0	2,266	1,858	0	1,858	408	0	408
3	597000	Meters	3,699	0	3,699	3,699	0	3,699	0	0	0
3	598000	Miscellaneous Distribution Expense	29,083	13,070	42,153	25,259	8,934	34,193	3,824	4,136	7,960
		TOTAL DISTRIBUTION OPERATING EXP	3,169,473	172,129	3,341,602	2,166,569	117,662	2,284,231	1,002,904	54,467	1,057,371
E-DEPX		Depreciation Expense-Distribution	5,107,074	7,089	5,114,163	3,534,750	4,846	3,539,596	1,572,324	2,243	1,574,567
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,289	0	10,289	10,289	0	10,289	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,463,072	0	5,463,072	4,894,271	0	4,894,271	568,801	0	568,801
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	10,580,435	7,089	10,587,524	8,439,310	4,846	8,444,156	2,141,125	2,243	2,143,368
		TOTAL DISTRIBUTION EXPENSES	13,749,908	179,218	13,929,126	10,605,879	122,508	10,728,387	3,144,029	56,710	3,200,739

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	12,980	12,980	0	8,428	8,428	0	4,552	4,552
2	902000	Meter Reading Expenses	48,630	13,242	61,872	32,283	8,598	40,881	16,347	4,644	20,991
2	903XXX	Customer Records & Collection Expenses	112,892	675,533	788,425	48,344	438,610	486,954	64,548	236,923	301,471
2	904000	Uncollectible Accounts	145,618	0	145,618	100,656	0	100,656	44,962	0	44,962
2	905000	Misc Customer Accounts	0	13,928	13,928	0	9,043	9,043	0	4,885	4,885
TOTAL CUSTOMER ACCOUNTS EXPENSES			307,140	715,683	1,022,823	181,283	464,679	645,962	125,857	251,004	376,861
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,618,575	14,151	3,632,726	3,292,427	9,188	3,301,615	326,148	4,963	331,111
2	909000	Advertising	5,251	13,233	18,484	3,213	8,592	11,805	2,038	4,641	6,679
2	910000	Misc Customer Service & Info Exp	0	5,840	5,840	0	3,792	3,792	0	2,048	2,048
TOTAL CUSTOMER SERVICE & INFO EXP			3,623,826	33,224	3,657,050	3,295,640	21,572	3,317,212	328,186	11,652	339,838
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	2	0	2	2	0	2	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			2	0	2	2	0	2	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	191,458	2,945,777	3,137,235	116,323	2,023,837	2,140,160	75,135	921,940	997,075
4	921000	Office Supplies & Expenses	0	301,075	301,075	0	206,848	206,848	0	94,227	94,227
4	922000	Admin Exp Transferred--Credit	0	(6,157)	(6,157)	0	(4,230)	(4,230)	0	(1,927)	(1,927)
4	923000	Outside Services Employed	154,020	996,904	1,150,924	146,275	684,903	831,178	7,745	312,001	319,746
4	924000	Property Insurance Premium	0	243,741	243,741	0	167,457	167,457	0	76,284	76,284
4	925XXX	Injuries and Damages	990,634	780,553	1,771,187	663,956	536,263	1,200,219	326,678	244,290	570,968
4	926XXX	Employee Pensions and Benefits	339,381	2,589,354	2,928,735	240,220	1,778,964	2,019,184	99,161	810,390	909,551
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	380,871	401,889	782,760	318,796	259,138	577,934	62,075	142,751	204,826
4	930000	Miscellaneous General Expenses	37,458	197,836	235,294	38,675	135,919	174,594	(1,217)	61,917	60,700
4	931000	Rents	700	63,034	63,734	0	43,306	43,306	700	19,728	20,428
4	935000	Maintenance of General Plant	149,567	1,007,569	1,157,136	96,642	692,230	788,872	52,925	315,339	368,264
TOTAL ADMIN & GEN OPERATING EXP			2,244,189	9,521,575	11,765,764	1,620,887	6,524,635	8,145,522	623,302	2,996,940	3,620,242

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 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
E-DEPX		Depreciation Expense-General	314,124	1,526,378	1,840,502	232,940	1,048,667	1,281,607	81,184	477,711	558,895
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	149,886	3,633,577	3,783,463	149,886	2,496,376	2,646,262	0	1,137,201	1,137,201
E-AMTX		Amortization Expense-General Plant - 390200, 3962	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	23,054	144,747	167,801	18,131	96,530	114,661	4,923	48,217	53,140
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407315	Regulatory Debit - Clean Fuels Program	81,230	0	81,230	81,230	0	81,230	0	0	0
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	693,665	0	693,665	522,480	0	522,480	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	7,539	0	7,539	7,539	0	7,539	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	8,015	0	8,015	8,015	0	8,015	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	0	0	0	0	0	0	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	733,674	0	733,674	443,546	0	443,546	290,128	0	290,128
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(901,361)	0	(901,361)	(613,013)	0	(613,013)	(288,348)	0	(288,348)
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	107,083	439,033	546,116	73,493	301,629	375,122	33,590	137,404	170,994
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,607,260	5,804,280	7,411,540	1,237,270	3,984,771	5,222,041	369,990	1,819,509	2,189,499
		TOTAL ADMIN & GENERAL EXPENSES	3,851,449	15,325,855	19,177,304	2,858,157	10,509,406	13,367,563	993,292	4,816,449	5,809,741
		TOTAL EXPENSES BEFORE FIT	23,172,182	62,427,032	85,599,214	14,782,434	40,890,545	55,672,979	8,389,748	21,536,487	29,926,235
		NET OPERATING INCOME (LOSS) BEFORE FIT			20,958,004			16,887,544			4,070,460
E-FIT		FEDERAL INCOME TAX			723,745			722,092			1,653
E-FIT		DEFERRED FEDERAL INCOME TAX			40,018			191,035			(151,017)
E-FIT		AMORTIZED ITC			(59,583)			(38,419)			(21,164)
		ELECTRIC NET OPERATING INCOME (LOSS)			20,253,824			16,012,836			4,240,988

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.928%	35.072%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.357%	31.643%
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:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended August 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	456000	Other Electric Rev-Miscellaneous	109,922	71,790	181,712	102,822	46,290	149,112	7,100	25,500	32,600
1	456010	Other Electric Rev-Financial	0	(104,005)	(104,005)	0	(67,062)	(67,062)	0	(36,943)	(36,943)
1	456015	Other Electric Rev-CT Fuel Sales	0	443,584	443,584	0	286,023	286,023	0	157,561	157,561
1	456016	Other Electric Rev-Resource Opt	0	766,566	766,566	0	494,282	494,282	0	272,284	272,284
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	54,568	54,568	0	35,185	35,185	0	19,383	19,383
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	(8,219)	132,830	124,611	0	85,649	85,649	(8,219)	47,181	38,962
1	456050	Other Electric Rev-Attachment Fees	91,890	0	91,890	62,244	0	62,244	29,646	0	29,646
1	456100	Transmission Revenue of Others	0	2,681,638	2,681,638	0	1,729,120	1,729,120	0	952,518	952,518
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	105,723	105,723	0	68,170	68,170	0	37,553	37,553
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	810,326	0	810,326	425,180	0	425,180	385,146	0	385,146
1	456329	Amortization Res Decoupling Deferral	977,971	0	977,971	453,359	0	453,359	524,612	0	524,612
1	456338	Non-res Decoupling Deferred Rev	1,684,247	0	1,684,247	1,267,689	0	1,267,689	416,558	0	416,558
1	456339	Amortization Non-res Decoupling	12,324	0	12,324	(30,531)	0	(30,531)	42,855	0	42,855
1	456380	Other Electric Revenue-Clearwater	42,596	0	42,596	0	0	0	42,596	0	42,596
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	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	95,416	95,416	0	61,524	61,524	0	33,892	33,892
TOTAL ACCOUNT 456			3,739,396	4,483,467	8,222,863	2,293,869	2,890,940	5,184,809	1,445,527	1,592,527	3,038,054

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended August 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	555000/555100	Purchased Power	0	15,523,043	15,523,043	0	10,009,258	10,009,258	0	5,513,785	5,513,785
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	214,149	214,149	0	138,083	138,083	0	76,066	76,066
1	555200	Purchased Power - Financial Swaps	0	2,380,536	2,380,536	0	1,534,970	1,534,970	0	845,566	845,566
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	1,288,773	0	1,288,773	0	0	0	1,288,773	0	1,288,773
1	555550	Non Monetary - Exchange Power	0	16,897	16,897	0	10,895	10,895	0	6,002	6,002
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	283,625	283,625	0	182,881	182,881	0	100,744	100,744
1	555710	Intercompany Purchase	0	105,723	105,723	0	68,170	68,170	0	37,553	37,553
1	555740	Purchased Power - EIM	0	697,275	697,275	0	449,603	449,603	0	247,672	247,672
TOTAL ACCOUNT 555			1,288,773	19,221,248	20,510,021	0	12,393,860	12,393,860	1,288,773	6,827,388	8,116,161

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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended August 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	4,842	553,028	557,870	4,842	356,592	361,434	0	196,436	196,436
1	557010	Other Power Supply Expense - Financial	0	1,478,545	1,478,545	0	953,366	953,366	0	525,179	525,179
1	557018	Merchandise Processing Fee	0	4,876	4,876	0	3,144	3,144	0	1,732	1,732
1	557150	Fuel - Economic Dispatch	0	(2,980,307)	(2,980,307)	0	(1,921,702)	(1,921,702)	0	(1,058,605)	(1,058,605)
1	557160	Power Supply Expense - Miscellaneous	157	0	157	157	0	157	0	0	0
99	557161	Unbilled Add-Ons	(250,986)	0	(250,986)	(136,970)	0	(136,970)	(114,016)	0	(114,016)
1	557165	Other Resource Costs-CAISO Charges	0	31,483	31,483	0	20,300	20,300	0	11,183	11,183
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	22,559	22,559	0	14,546	14,546	0	8,013	8,013
1	557171	REC Broker Fees	0	2,401	2,401	0	1,548	1,548	0	853	853
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	71,355	0	71,355	71,355	0	71,355	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	(4,814,659)	0	(4,814,659)	(4,814,659)	0	(4,814,659)	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	1,563,934	0	1,563,934	1,563,934	0	1,563,934	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	500,834	0	500,834	500,834	0	500,834	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(60,633)	0	(60,633)	(60,633)	0	(60,633)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	878,814	0	878,814	0	0	0	878,814	0	878,814
99	557390	Idaho PCA Amortization	1,341,639	0	1,341,639	0	0	0	1,341,639	0	1,341,639
1	557395	Optional Renewable Power Expense Offset	0	112	112	0	72	72	0	40	40
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,030	4,030	0	2,599	2,599	0	1,431	1,431
1	557711	Turbine Gas Bookout Offset	0	(4,030)	(4,030)	0	(2,599)	(2,599)	0	(1,431)	(1,431)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,136,435	2,136,435	0	1,377,573	1,377,573	0	758,862	758,862
TOTAL ACCOUNT 557			(696,480)	1,249,132	552,652	(2,829,682)	805,439	(2,024,243)	2,133,202	443,693	2,576,895

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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended August 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	103,618	14,151	117,769	96,741	9,188	105,929	6,877	4,963	11,840
99	908600	Public Purpose Tariff Rider Expense Offset	3,649,017	0	3,649,017	3,296,252	0	3,296,252	352,765	0	352,765
99	908610	Limited Income Tax Refund Program	61,965	0	61,965	61,965	0	61,965	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(196,025)	0	(196,025)	(162,531)	0	(162,531)	(33,494)	0	(33,494)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,618,575	14,151	3,632,726	3,292,427	9,188	3,301,615	326,148	4,963	331,111

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.928%	35.072%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.34%	55.34%
2	Cost of Debt		5.217%	5.225%
	Total Weighted Cost		2.887%	2.892%
E-APL	Net Rate Base	3,377,597,911	2,266,754,329	1,110,843,582
	Interest Deduction for FIT Calculation	97,566,793	65,441,197	32,125,596
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	106,557,218	72,560,523	33,996,695
E-OPS	Less: Operating & Maintenance Expense	61,488,934	38,009,062	23,479,872
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	16,643,656	11,454,770	5,188,886
E-OTX	Less: Taxes Other than FIT	7,466,624	6,209,147	1,257,477
	Net Operating Income Before FIT	20,958,004	16,887,544	4,070,460
E-INT	Less: Monthly Interest Expense	8,130,566	5,453,433	2,677,133
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(9,378,826)	(7,995,580)	(1,383,246)
	Taxable Net Operating Income	3,446,403	3,438,531	7,872
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	723,745	722,092	1,653
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	723,745	722,092	1,653
E-DTE	Deferred FIT	1,274,025	1,305,477	(31,452)
E-DTE	Customer Tax Credit Amortization	(1,234,007)	(1,114,442)	(119,565)
1	411400 Amortized Investment Tax Credit	(59,583)	(38,419)	(21,164)
	Total Net FIT/Deferred FIT	704,180	874,708	(170,528)

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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 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	7,057,243	9,931,547	16,988,790	4,987,466	6,624,571	11,612,037	2,069,777	3,306,976	5,376,753
12	997001 Contributions In Aid of Construction	0	838,333	838,333	0	559,076	559,076	0	279,257	279,257
12	997002 Injuries and Damages	0	(67)	(67)	0	(45)	(45)	0	(22)	(22)
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	233,112	233,112	0	155,460	155,460	0	77,652	77,652
99	997007 Idaho PCA	2,189,859	0	2,189,859	0	0	0	2,189,859	0	2,189,859
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	17,566	17,566	0	8,774	8,774
99	997018 DSM Tariff Rider	(1,585,137)	0	(1,585,137)	(843,782)	0	(843,782)	(741,355)	0	(741,355)
12	997020 FAS87 Current Pension Accrual	0	(160,976)	(160,976)	0	(107,353)	(107,353)	0	(53,623)	(53,623)
12	997027 Uncollectibles	(206,387)	(211,203)	(417,590)	(182,015)	(140,849)	(322,864)	(24,372)	(70,354)	(94,726)
99	997031 Decoupling Mechanism	(3,484,868)	0	(3,484,868)	(2,115,697)	0	(2,115,697)	(1,369,171)	0	(1,369,171)
12	997032 Interest Rate Swaps	0	333,902	333,902	0	222,676	222,676	0	111,226	111,226
99	997033 BPA Residential Exchange	(233,158)	0	(233,158)	(166,351)	0	(166,351)	(66,807)	0	(66,807)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	26,002	26,002	0	17,864	17,864	0	8,138	8,138
99	997043 Washington Deferred Power Costs	(3,179,370)	0	(3,179,370)	(3,179,370)	0	(3,179,370)	0	0	0
12	997044 Non-Monetary Power Costs	0	16,898	16,898	0	11,269	11,269	0	5,629	5,629
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	(130,736)	(130,736)	0	(65,302)	(65,302)
12	997049 Tax Depreciation	0	(15,166,590)	(15,166,590)	0	(10,114,447)	(10,114,447)	0	(5,052,143)	(5,052,143)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,230	22,230	0	11,104	11,104
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,132	49,132	0	24,541	24,541
99	997065 Amortization - Unbilled Revenue Add-Ins	(342,493)	0	(342,493)	(241,759)	0	(241,759)	(100,734)	0	(100,734)
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	725,725	725,725	0	483,979	483,979	0	241,746	241,746
12	997081 Deferred Compensation	0	(12,353)	(12,353)	0	(8,238)	(8,238)	0	(4,115)	(4,115)
4	997082 Meal Disallowances	0	40,675	40,675	0	27,945	27,945	0	12,730	12,730
12	997083 Paid Time Off	0	(572,439)	(572,439)	0	(381,754)	(381,754)	0	(190,685)	(190,685)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(2,475)	0	(2,475)	0	0	0	(2,475)	0	(2,475)
99	997095 WA REC Deferral	440,201	0	440,201	440,201	0	440,201	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,818	1,818	0	908	908
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	(3,501,173)	(3,501,173)	0	(1,748,828)	(1,748,828)
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	(18,861)	(10,767)	0	(12,578)	(12,578)	8,094	(6,283)	1,811
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	(486,139)	0	(486,139)	(289,839)	0	(289,839)	(196,300)	0	(196,300)

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	392,075	392,075	0	261,471	261,471	0	130,604	130,604
99	997120 Transportation Tax Disallowance	0	9,237	9,237	0	6,160	6,160	0	3,077	3,077
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	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
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	(145,934)	(145,934)	0	(97,322)	(97,322)	0	(48,612)	(48,612)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,350,452)	(1,350,452)	0	(674,548)	(674,548)
99	997130 Wild Fire Resiliency Deferral	1,459,783	0	1,459,783	998,470	0	998,470	461,313	0	461,313
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	(137,864)	0	(137,864)	(137,864)	0	(137,864)	0	0	0
99	997138 Intervenor Funding	7,251	0	7,251	7,251	0	7,251	0	0	0
99	997139 Pension Settlement	0	39,342	39,342	0	26,237	26,237	0	13,105	13,105
99	997140 Insurance Balancing	(892,864)	0	(892,864)	(604,516)	0	(604,516)	(288,348)	0	(288,348)
99	997141 CCA	101,989	0	101,989	0	0	0	101,989	0	101,989
99	997143 Depreciation Rate Deferral	180,334	0	180,334	57,339	0	57,339	122,995	0	122,995
99	997145 Sec 174 Research Costs	0	238,240	238,240	0	158,880	158,880	0	79,360	79,360
99	997146 Clean Fuel Program	67,075	0	67,075	67,075	0	67,075	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		1,252,808	(10,631,634)	(9,378,826)	(904,434)	(7,091,146)	(7,995,580)	2,157,242	(3,540,488)	(1,383,246)

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%	66.689%	33.311%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
ef/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	975,834	975,834	0	650,774	650,774	0	325,060	325,060
99	410100	Deferred Federal Income Tax Expense - Washington	(58,332)	0	(58,332)	(58,332)	0	(58,332)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	9,557	0	9,557	0	0	0	9,557	0	9,557
	410100	Total	(48,775)	975,834	927,059	(58,332)	650,774	592,442	9,557	325,060	334,617
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,099,168)	(1,099,168)	0	(733,024)	(733,024)	0	(366,144)	(366,144)
99	411100	Deferred Federal Income Tax Expense - Washington	1,295,631	0	1,295,631	1,295,631	0	1,295,631	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(80,924)	0	(80,924)	0	0	0	(80,924)	0	(80,924)
	411100	Total	1,214,707	(1,099,168)	115,539	1,295,631	(733,024)	562,607	(80,924)	(366,144)	(447,068)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	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			1,397,359	(123,334)	1,274,025	1,387,727	(82,250)	1,305,477	9,632	(41,084)	(31,452)
99	411193	Customer Tax Credit Amortization - Washington	(1,114,442)	0	(1,114,442)	(1,114,442)	0	(1,114,442)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(119,565)	0	(119,565)	0	0	0	(119,565)	0	(119,565)
	411193	Total	(1,234,007)	0	(1,234,007)	(1,114,442)	0	(1,114,442)	(119,565)	0	(119,565)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.689%			33.311%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended August 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
PRODUCTION & TRANSMISSION											
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	84,653	84,653	0	54,584	54,584	0	30,069	30,069
1	408150	R&P Property Tax--Production	0	998,810	998,810	0	644,033	644,033	0	354,777	354,777
1	408180	R&P Property Tax--Transmission	0	368,636	368,636	0	237,696	237,696	0	130,940	130,940
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,457,436	1,457,436	0	939,754	939,754	0	517,682	517,682
DISTRIBUTION											
99	408110	State Excise Tax	2,353,155	0	2,353,155	2,353,155	0	2,353,155	0	0	0
99	408120	Municipal Occupation & License Tax	2,437,516	0	2,437,516	2,047,645	0	2,047,645	389,871	0	389,871
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	674,610	0	674,610	493,471	0	493,471	181,139	0	181,139
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)
TOTAL DISTRIBUTION			5,463,072	0	5,463,072	4,894,271	0	4,894,271	568,801	0	568,801
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	107,083	439,033	546,116	73,493	301,629	375,122	33,590	137,404	170,994
TOTAL A&G			107,083	439,033	546,116	73,493	301,629	375,122	33,590	137,404	170,994
TOTAL TAXES OTHER THAN FIT			5,570,155	1,896,469	7,466,624	4,967,764	1,241,383	6,209,147	602,391	655,086	1,257,477

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		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended August 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:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,025,000	7,025,000	0	4,529,720	4,529,720	0	2,495,280	2,495,280
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	962,497	962,497	0	620,618	620,618	0	341,879	341,879
1	182381	CDA Settlement Past Storage	0	26,006,853	26,006,853	0	16,769,219	16,769,219	0	9,237,634	9,237,634
1	302000	Franchises & Consents	2,939,274	44,049,218	46,988,492	2,939,274	28,402,936	31,342,210	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)	6,358,716	92,831,117	99,189,833	6,358,716	63,777,762	70,136,478	0	29,053,355	29,053,355
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	37,721,698	37,721,698	0	25,915,938	25,915,938	0	11,805,760	11,805,760
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,242,570	7,242,570	0	4,975,863	4,975,863	0	2,266,707	2,266,707
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	2,128,754	0	2,128,754	2,128,754	0	2,128,754	0	0	0
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	509,358	23,377,487	23,886,845	509,358	16,061,035	16,570,393	0	7,316,452	7,316,452
		TOTAL INTANGIBLE PLANT	12,255,818	348,668,867	360,924,685	12,255,818	235,659,685	247,915,503	0	113,009,182	113,009,182
		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	112,578,451	28,879,518	141,457,969	73,547,712	18,621,513	92,169,225	39,030,739	10,258,005	49,288,744
1	312000	Boiler Plant	147,188,004	78,896,819	226,084,823	93,673,386	50,872,669	144,546,055	53,514,618	28,024,150	81,538,768
1	313000	Generators	955,190	0	955,190	615,458	0	615,458	339,732	0	339,732
1	314000	Turbogenerator Units	40,358,465	18,739,181	59,097,646	26,374,286	12,083,024	38,457,310	13,984,179	6,656,157	20,640,336
1	315000	Accessory Electric Equipment	18,995,475	12,501,086	31,496,561	12,403,763	8,060,700	20,464,463	6,591,712	4,440,386	11,032,098
1	316000	Miscellaneous Power Plant Equipment	15,612,742	2,804,155	18,416,897	10,195,267	1,808,119	12,003,386	5,417,475	996,036	6,413,511
		TOTAL STEAM PRODUCTION PLANT	335,688,327	145,678,341	481,366,668	216,809,872	93,933,394	310,743,266	118,878,455	51,744,947	170,623,402
		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	119,273,466	119,273,466	0	76,907,531	76,907,531	0	42,365,935	42,365,935
1	332XXX	Reservoirs, Dams, & Waterways	0	268,719,411	268,719,411	0	173,270,276	173,270,276	0	95,449,135	95,449,135
1	333000	Waterwheels, Turbines, & Generators	0	236,064,428	236,064,428	0	152,214,343	152,214,343	0	83,850,085	83,850,085
1	334000	Accessory Electric Equipment	0	88,109,179	88,109,179	0	56,812,799	56,812,799	0	31,296,380	31,296,380
1	335XXX	Miscellaneous Power Plant Equipment	0	14,580,119	14,580,119	0	9,401,261	9,401,261	0	5,178,858	5,178,858
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	799,045,634	799,045,634	0	515,224,625	515,224,625	0	283,821,009	283,821,009
		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	17,681,889	17,681,889	0	11,401,282	11,401,282	0	6,280,607	6,280,607
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,717	21,071,717	0	13,587,043	13,587,043	0	7,484,674	7,484,674
1	343000	Prime Movers	0	21,395,146	21,395,146	0	13,795,590	13,795,590	0	7,599,556	7,599,556
1	344000	Generators	0	241,947,450	241,947,450	0	156,007,716	156,007,716	0	85,939,734	85,939,734
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	27,119,574	27,119,574	0	17,486,701	17,486,701	0	9,632,873	9,632,873
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	1,627,004	1,627,004	0	1,049,092	1,049,092	0	577,912	577,912
		TOTAL OTHER PRODUCTION PLANT	0	331,953,308	331,953,308	0	214,043,492	214,043,492	0	117,909,816	117,909,816
		TOTAL PRODUCTION PLANT	335,688,327	1,276,677,283	1,612,365,610	216,809,872	823,201,511	1,040,011,383	118,878,455	453,475,772	572,354,227

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended August 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,393,514	30,021,872	410,632	18,952,938	19,363,570	217,726	10,440,576	10,658,302
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	71,282	37,450,382	37,521,664	45,958	24,148,006	24,193,964	25,324	13,302,376	13,327,700
1	353XXX	Station Equipment	12,961,989	390,098,412	403,060,401	8,471,555	251,535,456	260,007,011	4,490,434	138,562,956	143,053,390
1	354000	Towers & Fixtures	16,053,433	1,142,818	17,196,251	10,491,213	736,889	11,228,102	5,562,220	405,929	5,968,149
1	355000	Poles & Fixtures	5,418	386,915,259	386,920,677	3,541	249,482,959	249,486,500	1,877	137,432,300	137,434,177
1	356000	Overhead Conductors & Devices	12,594,225	179,647,457	192,241,682	8,229,700	115,836,680	124,066,380	4,364,525	63,810,777	68,175,302
1	357000	Underground Conduit	0	3,533,840	3,533,840	0	2,278,620	2,278,620	0	1,255,220	1,255,220
1	358000	Underground Conductors & Devices	0	7,011,376	7,011,376	0	4,520,935	4,520,935	0	2,490,441	2,490,441
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			42,393,539	1,037,722,362	1,080,115,901	27,704,117	669,123,378	696,827,495	14,689,422	368,598,984	383,288,406
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	4,279,854	0	4,279,854	1,499,002	0	1,499,002	2,780,852	0	2,780,852
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	36,909,749	0	36,909,749	27,988,987	0	27,988,987	8,920,762	0	8,920,762
3	362000	Station Equipment	174,380,100	3,297,247	177,677,347	113,723,040	2,253,899	115,976,939	60,657,060	1,043,348	61,700,408
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	609,538,193	0	609,538,193	402,246,249	0	402,246,249	207,291,944	0	207,291,944
99	365000	Overhead Conductors & Devices	383,817,228	0	383,817,228	240,369,676	0	240,369,676	143,447,552	0	143,447,552
99	366000	Underground Conduit	182,611,111	0	182,611,111	121,432,104	0	121,432,104	61,179,007	0	61,179,007
99	367000	Underground Conductors & Devices	302,308,704	0	302,308,704	200,351,435	0	200,351,435	101,957,269	0	101,957,269
99	368000	Line Transformers	376,433,765	0	376,433,765	264,793,564	0	264,793,564	111,640,201	0	111,640,201
99	369XXX	Services	232,663,863	0	232,663,863	150,245,038	0	150,245,038	82,418,825	0	82,418,825
99	371XXX	Installations on Customers' Premises	12,041,960	0	12,041,960	12,041,960	0	12,041,960	0	0	0
99	370XXX	Meters	88,208,381	0	88,208,381	63,416,142	0	63,416,142	24,792,239	0	24,792,239
99	373XXX	Street Light & Signal Systems	87,056,570	0	87,056,570	57,534,565	0	57,534,565	29,522,005	0	29,522,005
TOTAL DISTRIBUTION PLANT			2,502,510,888	3,297,247	2,505,808,135	1,666,006,127	2,253,899	1,668,260,026	836,504,761	1,043,348	837,548,109
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,403,728	11,919,680	811,230	7,147,673	7,958,903	704,722	3,256,055	3,960,777
4	390XXX	Structures & Improvements	28,049,483	113,938,992	141,988,475	18,174,212	78,279,506	96,453,718	9,875,271	35,659,486	45,534,757
4	391XXX	Office Furniture & Equipment	2,293,397	47,072,981	49,366,378	2,277,861	32,340,550	34,618,411	15,536	14,732,431	14,747,967
4	392XXX	Transportation Equipment	40,376,043	33,550,204	73,926,247	26,851,003	23,049,997	49,901,000	13,525,040	10,500,207	24,025,247
4	393000	Stores Equipment	908,184	4,417,464	5,325,648	719,562	3,034,930	3,754,492	188,622	1,382,534	1,571,156
4	394000	Tools, Shop & Garage Equipment	3,536,887	19,434,196	22,971,083	2,107,682	13,351,876	15,459,558	1,429,205	6,082,320	7,511,525
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	3,791,370	4,192,447	398,866	2,604,785	3,003,651	2,211	1,186,585	1,188,796
4	396XXX	Power Operated Equipment	20,405,116	5,444,286	25,849,402	12,500,353	3,740,388	16,240,741	7,904,763	1,703,898	9,608,661
4	397XXX	Communications Equipment	29,755,459	115,491,357	145,246,816	22,992,623	79,346,027	102,338,650	6,762,836	36,145,330	42,908,166
4	398000	Miscellaneous Equipment	25,746	832,014	857,760	0	571,619	571,619	25,746	260,395	286,141
TOTAL GENERAL PLANT			127,267,344	354,493,379	481,760,723	86,833,392	243,547,587	330,380,979	40,433,952	110,945,792	151,379,744
TOTAL PLANT IN SERVICE			3,020,115,916	3,020,859,138	6,040,975,054	2,009,609,326	1,973,786,060	3,983,395,386	1,010,506,590	1,047,073,078	2,057,579,668

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended August 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(307,388,000)	(79,498,899)	(386,886,899)	(204,497,071)	(51,260,890)	(255,757,961)	(102,890,929)	(28,238,009)	(131,128,938)
E-ADEP		Hydro Production Plant	0	(213,074,561)	(213,074,561)	0	(137,390,477)	(137,390,477)	0	(75,684,084)	(75,684,084)
E-ADEP		Other Production Plant	0	(186,229,888)	(186,229,888)	0	(120,081,032)	(120,081,032)	0	(66,148,856)	(66,148,856)
E-ADEP		Transmission Plant	(28,569,439)	(268,350,628)	(296,920,067)	(17,563,272)	(173,032,485)	(190,595,757)	(11,006,167)	(95,318,143)	(106,324,310)
E-ADEP		Distribution Plant	(817,731,334)	(627,159)	(818,358,493)	(511,843,502)	(428,707)	(512,272,209)	(305,887,832)	(198,452)	(306,086,284)
E-ADEP		General Plant	(53,060,129)	(119,331,605)	(172,391,734)	(35,435,202)	(81,984,392)	(117,419,594)	(17,624,927)	(37,347,213)	(54,972,140)
		TOTAL ACCUMULATED DEPRECIATION	(1,206,748,902)	(867,112,740)	(2,073,861,642)	(769,339,047)	(564,177,983)	(1,333,517,030)	(437,409,855)	(302,934,757)	(740,344,612)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,390,628)	(20,390,628)	0	(13,147,877)	(13,147,877)	0	(7,242,751)	(7,242,751)
E-AAMT		Distribution-Franchises/Misc Intangibles	(650,655)	0	(650,655)	(650,655)	0	(650,655)	0	0	0
E-AAMT		General Plant - 303000	0	(4,207,248)	(4,207,248)	0	(2,885,173)	(2,885,173)	0	(1,322,075)	(1,322,075)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(4,417,469)	(144,414,836)	(148,832,305)	(4,417,469)	(99,217,325)	(103,634,794)	0	(45,197,511)	(45,197,511)
E-AAMT		General Plant - 390200, 396200	0	(1,843,585)	(1,843,585)	0	(1,266,598)	(1,266,598)	0	(576,987)	(576,987)
		TOTAL ACCUMULATED AMORTIZATION	(5,068,124)	(170,856,297)	(175,924,421)	(5,068,124)	(116,516,973)	(121,585,097)	0	(54,339,324)	(54,339,324)
		TOTAL ACCUMULATED DEPR/AMORT	(1,211,817,026)	(1,037,969,037)	(2,249,786,063)	(774,407,171)	(680,694,956)	(1,455,102,127)	(437,409,855)	(357,274,081)	(794,683,936)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,808,298,890	1,982,890,101	3,791,188,991	1,235,202,155	1,293,091,104	2,528,293,259	573,096,735	689,798,997	1,262,895,732
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	(545,321,436)	(545,321,436)	0	(363,669,412)	(363,669,412)	0	(181,652,024)	(181,652,024)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,149,302)	(44,149,302)	0	(30,331,895)	(30,331,895)	0	(13,817,407)	(13,817,407)
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	(5,461,439)	(5,461,439)	0	(3,521,536)	(3,521,536)	0	(1,939,903)	(1,939,903)
1		ADFIT - CDA Settlement Costs (283333)	0	(202,125)	(202,125)	0	(130,330)	(130,330)	0	(71,795)	(71,795)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(927,796)	(927,796)	0	(618,738)	(618,738)	0	(309,058)	(309,058)
		TOTAL ACCUMULATED DFIT	0	(596,062,098)	(596,062,098)	0	(398,271,911)	(398,271,911)	0	(197,790,187)	(197,790,187)
		NET ELECTRIC UTILITY PLANT	1,808,298,890	1,386,828,003	3,195,126,893	1,235,202,155	894,819,193	2,130,021,348	573,096,735	492,008,810	1,065,105,545

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.357%	31.643%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.689%	33.311%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended August 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	1,808,298,890	1,386,828,003	3,195,126,893	1,235,202,155	894,819,193	2,130,021,348	573,096,735	492,008,810	1,065,105,545
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,173,454	44,162,470	52,335,924	6,155,300	30,340,942	36,496,242	2,018,154	13,821,528	15,839,682
4	Accumulated Amortization - AFUDC (182318)	(1,694,276)	(7,973,019)	(9,667,295)	(1,269,981)	(5,477,703)	(6,747,684)	(424,295)	(2,495,316)	(2,919,611)
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)	2,398,831	0	2,398,831	0	0	0	2,398,831	0	2,398,831
99	ADFIT - Boulder Park Disallowed (190040)	42,246	0	42,246	0	0	0	42,246	0	42,246
99	Investment in WNP3 Exchange Power (124900, 12493)	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 (1823)	13,619,211	0	13,619,211	13,619,211	0	13,619,211	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	20,622,756	0	20,622,756	20,622,756	0	20,622,756	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,190,813)	0	(7,190,813)	(7,190,813)	0	(7,190,813)	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)	(5,168,315)	0	(5,168,315)	(1,298,485)	0	(1,298,485)	(3,869,830)	0	(3,869,830)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(5,214,092)	0	(5,214,092)	(4,929,675)	0	(4,929,675)	(284,417)	0	(284,417)
99	ADFIT-Customer Tax Credit (190393)	1,094,960	0	1,094,960	1,035,232	0	1,035,232	59,728	0	59,728
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,291,224)	0	(5,291,224)	(2,803,590)	0	(2,803,590)	(2,487,634)	0	(2,487,634)
99	Colstrip-Regulatory Asset (182327)	23,085,236	0	23,085,236	13,579,461	0	13,579,461	9,505,775	0	9,505,775
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(403,029)	0	(403,029)	54,074	0	54,074	(457,103)	0	(457,103)
99	Colstrip Reg Asset ADFIT (283376)	(3,359,238)	0	(3,359,238)	(2,342,531)	0	(2,342,531)	(1,016,707)	0	(1,016,707)
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)	(10,463,492)	0	(10,463,492)	(7,539,172)	0	(7,539,172)	(2,924,320)	0	(2,924,320)
99	Colstrip ARO Liability (230027)	(15,426,214)	0	(15,426,214)	(10,081,034)	0	(10,081,034)	(5,345,180)	0	(5,345,180)
99	Colstrip ARO ADFIT (190376)	3,239,505	0	3,239,505	2,117,017	0	2,117,017	1,122,488	0	1,122,488
99	Colstrip ARO ADFIT (283377)	(1,402,005)	0	(1,402,005)	(768,942)	0	(768,942)	(633,063)	0	(633,063)
99	Customer Deposits (235199)	(6,482)	0	(6,482)	(6,482)	0	(6,482)	0	0	0
C-WKC	Working Capital	115,084,838	0	115,084,838	81,716,592	0	81,716,592	33,368,246	0	33,368,246
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	146,281,567	36,189,451	182,471,018	111,869,742	24,863,239	136,732,981	34,411,825	11,326,212	45,738,037
	NET RATE BASE	1,954,580,457	1,423,017,454	3,377,597,911	1,347,071,897	919,682,432	2,266,754,329	607,508,560	503,335,022	1,110,843,582

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:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended August 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
Electric Production													
1	Steam (ED-AN)	285,603	285,603			285,603	285,603		184,157	184,157		101,446	101,446
	Steam (ED-ID)	394,336	394,336		394,336		394,336				394,336		394,336
	Steam (ED-WA)	1,015,694	1,015,694		1,015,694		1,015,694	1,015,694		1,015,694			1,015,694
1	Hydro (ED-AN)	1,459,063	1,459,063			1,459,063	1,459,063		940,804	940,804		518,259	518,259
1	Other (ED-AN)	850,028	850,028			850,028	850,028		548,098	548,098		301,930	301,930
Total Electric Production		4,004,724	4,004,724		1,410,030	2,594,694	4,004,724	1,015,694	1,673,059	2,688,753	394,336	921,635	1,315,971
Electric Transmission													
1	ED-AN	2,010,798	2,010,798			2,010,798	2,010,798		1,296,563	1,296,563		714,235	714,235
	ED-ID	21,932	21,932		21,932		21,932				21,932		21,932
	ED-WA	43,906	43,906		43,906		43,906	43,906		43,906			43,906
Total Electric Transmissic		2,076,636	2,076,636		65,838	2,010,798	2,076,636	43,906	1,296,563	1,340,469	21,932	714,235	736,167
Electric Distribution													
3	ED-AN	7,089	7,089			7,089	7,089		4,846	4,846		2,243	2,243
	ED-ID	1,572,324	1,572,324		1,572,324		1,572,324				1,572,324		1,572,324
	ED-WA	3,534,750	3,534,750		3,534,750		3,534,750	3,534,750		3,534,750			3,534,750
Total Electric Distribution		5,114,163	5,114,163		5,107,074	7,089	5,114,163	3,534,750	4,846	3,539,596	1,572,324	2,243	1,574,567
Gas Underground Storage													
	GD-AN	66,724		66,724									
	GD-OR	11,479				11,479							
Total Gas Underground St		78,203		66,724		11,479							
Gas Distribution													
	GD-AN	4,408		4,408									
	GD-ID	575,540		575,540									
	GD-WA	1,503,890		1,503,890									
	GD-OR	994,880				994,880							
Total Gas Distribution		3,078,718		2,083,838		994,880							
General Plant													
4	ED-AN	232,900	232,900			232,900	232,900		160,009	160,009		72,891	72,891
	ED-ID	53,531	53,531		53,531		53,531				53,531		53,531
	ED-WA	138,066	138,066		138,066		138,066	138,066		138,066			138,066
7,4	CD-AA	1,719,236	1,228,772	338,690	151,774		1,228,772	1,228,772		844,203		384,569	384,569
9,4	CD-AN	82,615	64,706	17,909			64,706	64,706		44,455		20,251	20,251
9	CD-ID	35,307	27,653	7,654		27,653	27,653				27,653		27,653
9	CD-WA	121,133	94,874	26,259		94,874	94,874		94,874	94,874			94,874
8	GD-AA	26,710		18,383	8,327								
	GD-AN	1,151		1,151									
	GD-ID	4,757		4,757									
	GD-WA	94,400		94,400									
	GD-OR	19,624			19,624								
Total General Plant		2,529,430	1,840,502	509,203	179,725	314,124	1,526,378	1,840,502	232,940	1,048,667	1,281,607	81,184	477,711
Total Depreciation Expense		16,881,874	13,036,025	2,659,765	1,186,084	6,897,066	6,138,959	13,036,025	4,827,290	4,023,135	8,850,425	2,069,776	2,115,824

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%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expe	35.520%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio	31.643%
							31.297%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Month Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
E-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	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		
Production/Transmission															
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 (303000)	ED-AN	21,934	21,934		21,934	21,934		14,143	14,143		7,791	7,791		
Total Production/Transmission			98,468	98,468		98,468	98,468		63,492	63,492		34,976	34,976		
Distribution															
	Franchises (302000)	ED-WA	9,800	9,800		9,800	9,800		9,800	9,800					
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489					
Total Distribution			10,289	10,289		10,289	10,289		10,289	10,289					
General Plant - 303000															
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				409	409		226	226		
	GD-ID		1,233		1,233										
	GD-WA		2,072		2,072										
	GD-OR		551			551									
Total General Plant - 303000			39,237	25,343	10,291	3,603				17,384	17,384		7,959	7,959	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA		4,124,622	2,947,950	812,550	364,122				2,025,330	2,025,330		922,620	922,620	
9,4	CD-AN		4,365	3,419	946				2,349	2,349		1,070	1,070		
9,4	CD-ID		0	0	0			0			0	0	0		
9,4	CD-WA		22,467	17,597	4,870			17,597	17,597	17,597	17,597		0	0	
4	ED-AN		682,208	682,208				682,208	682,208	468,697	468,697		213,511	213,511	
	ED-ID		0	0				0				0	0		
	ED-WA		132,289	132,289				132,289	132,289	132,289	132,289				
8	GD-AA		29,865		20,554	9,311									
	GD-AN		0		0										
	GD-OR		5,924			5,924									
Total Miscellaneous IT Intangible Plt - 3031XX			5,001,740	3,783,463	838,920	379,357				149,886	2,496,376	2,646,262	0	1,137,201	1,137,201
Gas Underground Storage															
	GD-AN		0		0										
Total Gas Underground Storage			0	0	0	0									
General Plant - 390200, 396200															
7,4	CD-AA		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									
Total General Plant - 390200, 396200			35,202	35,202	0	0				24,185	24,185		11,017	11,017	
Total Amortization Expense			5,184,936	3,952,765	849,211	382,960				160,175	2,601,437	2,761,612	0	1,191,153	1,191,153

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended August 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	
Electric Production														
1	Steam (ED-AN)	(79,498,899)	(79,498,899)			(79,498,899)	(79,498,899)		(51,260,890)	(51,260,890)		(28,238,009)	(28,238,009)	
	Steam (ED-ID)	(102,890,929)	(102,890,929)		(102,890,929)	(102,890,929)	(102,890,929)				(102,890,929)		(102,890,929)	
	Steam (ED-WA)	(204,497,071)	(204,497,071)		(204,497,071)	(204,497,071)	(204,497,071)							
1	Hydro (ED-AN)	(213,074,561)	(213,074,561)			(213,074,561)	(213,074,561)		(137,390,477)	(137,390,477)		(75,684,084)	(75,684,084)	
1	Other (ED-AN)	(186,229,888)	(186,229,888)			(186,229,888)	(186,229,888)		(120,081,032)	(120,081,032)		(66,148,856)	(66,148,856)	
Total Electric Production		(786,191,348)	(786,191,348)		(307,388,000)	(478,803,348)	(786,191,348)		(204,497,071)	(308,732,399)	(513,229,470)	(102,890,929)	(170,070,949)	(272,961,878)
Electric Transmission														
1	ED-AN	(268,350,628)	(268,350,628)			(268,350,628)	(268,350,628)		(173,032,485)	(173,032,485)		(95,318,143)	(95,318,143)	
	ED-ID	(11,006,167)	(11,006,167)		(11,006,167)	(11,006,167)	(11,006,167)				(11,006,167)		(11,006,167)	
	ED-WA	(17,563,272)	(17,563,272)		(17,563,272)	(17,563,272)	(17,563,272)							
Total Electric Transmissi		(296,920,067)	(296,920,067)		(28,569,439)	(268,350,628)	(296,920,067)		(17,563,272)	(173,032,485)	(190,595,757)	(11,006,167)	(95,318,143)	(106,324,310)
Electric Distribution														
3	ED-AN	(627,159)	(627,159)			(627,159)	(627,159)		(428,707)	(428,707)		(198,452)	(198,452)	
	ED-ID	(305,887,832)	(305,887,832)		(305,887,832)	(305,887,832)	(305,887,832)				(305,887,832)		(305,887,832)	
	ED-WA	(511,843,502)	(511,843,502)		(511,843,502)	(511,843,502)	(511,843,502)							
Total Electric Distribution		(818,358,493)	(818,358,493)		(817,731,334)	(627,159)	(818,358,493)		(511,843,502)	(428,707)	(512,272,209)	(305,887,832)	(198,452)	(306,086,284)
Gas Underground Storage														
	GD-AN	(20,471,680)		(20,471,680)										
	GD-OR	(1,858,570)				(1,858,570)								
Total Gas Underground S		(22,330,250)		(20,471,680)		(1,858,570)								
Gas Distribution														
	GD-AN	(2,113,996)		(2,113,996)										
	GD-ID	(111,812,797)		(111,812,797)										
	GD-WA	(211,697,614)		(211,697,614)										
	GD-OR	(155,435,921)				(155,435,921)								
Total Gas Distribution		(481,060,328)		(325,624,407)		(155,435,921)								
General Plant														
4	ED-AN	(37,148,084)	(37,148,084)			(37,148,084)	(37,148,084)		(25,521,848)	(25,521,848)		(11,626,236)	(11,626,236)	
	ED-ID	(14,324,536)	(14,324,536)		(14,324,536)	(14,324,536)	(14,324,536)				(14,324,536)		(14,324,536)	
	ED-WA	(28,103,391)	(28,103,391)		(28,103,391)	(28,103,391)	(28,103,391)							
7,4	CD-AA	(105,055,020)	(75,084,924)	(20,695,839)	(9,274,257)	(75,084,924)	(75,084,924)		(51,585,595)	(51,585,595)		(23,499,329)	(23,499,329)	
9,4	CD-AN	(9,063,350)	(7,098,597)	(1,964,753)		(7,098,597)	(7,098,597)		(4,876,949)	(4,876,949)		(2,221,648)	(2,221,648)	
9	CD-ID	(4,213,875)	(3,300,391)	(913,484)		(3,300,391)	(3,300,391)				(3,300,391)		(3,300,391)	
9	CD-WA	(9,361,113)	(7,331,811)	(2,029,302)		(7,331,811)	(7,331,811)							
8	GD-AA	(2,941,320)			(916,986)									
	GD-AN	(4,155,243)		(4,155,243)										
	GD-ID	(2,496,905)		(2,496,905)										
	GD-WA	(14,278,995)		(14,278,995)										
	GD-OR	(6,149,806)			(6,149,806)									
Total General Plant		(237,291,638)	(172,391,734)	(48,558,855)	(16,341,049)	(53,060,129)	(119,331,605)	(172,391,734)	(35,435,202)	(81,984,392)	(117,419,594)	(17,624,927)	(37,347,213)	(54,972,140)
Total Accumulated Depr		(2,642,152,124)	(2,073,861,642)	(394,654,942)	(173,635,540)	(1,206,748,902)	(867,112,740)	(2,073,861,642)	(769,339,047)	(564,177,983)	(1,333,517,030)	(437,409,855)	(302,934,757)	(740,344,612)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio	35.520%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense	31.643%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended August 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
Production/Transmission													
1 Franchises (302000) ED-AN	(17,144,155)	(17,144,155)			(17,144,155)	(17,144,155)		(11,054,551)	(11,054,551)		(6,089,604)	(6,089,604)	
1 Misc Intangible Plt (3030 ED-AN	(3,246,473)	(3,246,473)			(3,246,473)	(3,246,473)		(2,093,326)	(2,093,326)		(1,153,147)	(1,153,147)	
Total Production/Transmission	(20,390,628)	(20,390,628)			(20,390,628)	(20,390,628)		(13,147,877)	(13,147,877)		(7,242,751)	(7,242,751)	
Distribution													
Franchises (302000) ED-WA	(574,985)	(574,985)			(574,985)	(574,985)	(574,985)		(574,985)				
Misc Intangible Plt (3030 ED-WA	(75,670)	(75,670)			(75,670)	(75,670)	(75,670)		(75,670)				
Total Distribution	(650,655)	(650,655)			(650,655)	(650,655)	(650,655)		(650,655)				
General Plant - 303000													
7,4 CD-AA	(5,709,893)	(4,080,975)	(1,124,849)	(504,069)	(4,080,975)	(4,080,975)		(2,803,752)	(2,803,752)		(1,277,223)	(1,277,223)	
9,1 CD-AN	(161,223)	(126,273)	(34,950)		(126,273)	(126,273)		(81,421)	(81,421)		(44,852)	(44,852)	
GD-ID	(184,090)		(184,090)										
GD-WA	(356,002)		(356,002)										
GD-OR	(139,737)			(139,737)									
Total General Plant - 303000	(6,550,945)	(4,207,248)	(1,699,891)	(643,806)	(4,207,248)	(4,207,248)		(2,885,173)	(2,885,173)		(1,322,075)	(1,322,075)	
Miscellaneous IT Intangible Plant -3031XX													
7,4 CD-AA	(175,492,606)	(125,428,075)	(34,572,044)	(15,492,487)	(125,428,075)	(125,428,075)		(86,172,851)	(86,172,851)		(39,255,224)	(39,255,224)	
9,4 CD-AN	(204,506)	(160,174)	(44,332)		(160,174)	(160,174)		(110,044)	(110,044)		(50,130)	(50,130)	
9 CD-ID	0	0	0		0	0		0	0		0	0	
9 CD-WA	(641,840)	(502,702)	(139,138)		(502,702)	(502,702)	(502,702)		(502,702)		0	0	
4 ED-AN	(18,826,587)	(18,826,587)			(18,826,587)	(18,826,587)		(12,934,430)	(12,934,430)		(5,892,157)	(5,892,157)	
ED-ID	0	0			0	0		0	0		0	0	
ED-WA	(3,701,423)	(3,701,423)			(3,914,767)	(3,914,767)	(3,914,767)		(3,914,767)				
8 GD-AA	(314,571)		(216,500)	(98,071)									
GD-AN	0		0										
GD-OR	(127,729)			(127,729)									
Total Misc IT Intangible Plant - 3031XX	(199,309,262)	(148,618,961)	(34,972,014)	(15,718,287)	(4,417,469)	(144,414,836)	(148,832,305)	(4,417,469)	(99,217,325)	(103,634,794)	0	(45,197,511)	(45,197,511)
Gas Underground Storage													
GD-AN	0		0										
Total Gas Underground Storage	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	
9 CD-WA	0	0	0		0	0	0		0				
4 ED-AN	(1,843,585)	(1,843,585)			(1,843,585)	(1,843,585)		(1,266,598)	(1,266,598)		(576,987)	(576,987)	
ED-WA	0	0			0	0	0		0				
GD-WA	0		0										
GD-OR	0			0									
Total General Plant - 390200, 396200	(1,843,585)	(1,843,585)	0	0	0	(1,843,585)	(1,843,585)	0	(1,266,598)	(1,266,598)	0	(576,987)	(576,987)
Total Accumulated Amortization	(228,745,075)	(175,711,077)	(36,671,905)	(16,362,093)	(5,068,124)	(170,856,297)	(175,924,421)	(5,068,124)	(116,516,973)	(121,585,097)	0	(54,339,324)	(54,339,324)

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 Ratio	64.480%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.703%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			31.297%

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended August 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
	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	
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	
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	
		TOTAL ACCOUNT	19,938,615	811,230	704,722	10,403,728	11,919,680	3,261,722	94,782	2,703,546	6,060,050	845,517	1,113,368	1,958,885
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	21,305,249	8,517,803	3,397,622	9,389,824	21,305,249	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	
99		GD-OR / AS	5,285,887	0	0	0	0	0	0	0	0	5,285,887	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	133,219,380	0	0	95,214,555	95,214,555	0	0	26,244,218	26,244,218	0	11,760,607	
9		CD-WA / ID / AN	32,517,905	9,656,410	6,477,650	9,334,613	25,468,673	2,672,706	1,792,887	2,583,639	7,049,232	0	0	
		TOTAL ACCOUNT	217,379,021	18,174,213	9,875,272	113,938,992	141,988,477	27,723,306	1,792,887	28,827,857	58,344,050	5,285,887	11,760,607	17,046,494
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,472,639	1,832,085	7,798	2,632,756	4,472,639	0	0	0	0	0	0	
99		GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	0	112,036	0	
99		GD-OR / AS	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	
7		CD-AA	62,093,727	0	0	44,379,629	44,379,629	0	0	12,232,464	12,232,464	0	5,481,634	
9		CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	
		TOTAL ACCOUNT	67,409,167	2,277,861	15,537	47,072,980	49,366,378	235,418	2,142	12,300,413	12,537,973	0	5,504,816	5,504,816
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	63,193,192	25,398,639	12,804,172	24,990,381	63,193,192	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,766,733	0	0	0	0	10,627,552	3,334,850	2,804,331	16,766,733	0	0	
99		GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	
7		CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	
9		CD-WA / ID / AN	6,705,979	1,452,364	720,868	3,079,025	5,252,257	401,986	199,522	852,214	1,453,722	0	0	
		TOTAL ACCOUNT	99,208,052	26,851,003	13,525,040	33,550,204	73,926,247	11,029,538	3,534,372	5,234,119	19,798,029	4,776,506	707,270	5,483,776

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended August 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	
99		GD-OR / AS	32,194	0	0	0	0	0	0	0	0	32,194	0	
8		GD-AA	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	0	2,467	1,106	
9		CD-WA / ID / AN	6,184,615	660,695	188,622	3,994,597	4,843,914	182,868	52,207	1,105,626	1,340,701	0	0	
		TOTAL ACCOUNT	6,924,468	719,561	188,622	4,417,464	5,325,647	405,221	52,207	1,108,093	1,565,521	32,194	1,106	33,300
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	9,906,722	2,079,020	675,594	7,152,108	9,906,722	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,054,099	0	0	0	0	3,129,895	589,600	334,604	4,054,099	0	0	
99		GD-OR / AS	1,569,358	0	0	0	0	0	0	0	0	1,569,358	0	
8		GD-AA	5,896,324	0	0	0	0	0	0	4,058,086	4,058,086	0	1,838,238	
7		CD-AA	16,072,499	0	0	11,487,337	11,487,337	0	0	3,166,282	3,166,282	0	1,418,880	
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	
		TOTAL ACCOUNT	39,512,515	2,107,682	1,429,205	19,434,196	22,971,083	3,137,828	798,185	7,778,943	11,714,956	1,569,358	3,257,118	4,826,476
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	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	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,295,650	398,866	2,211	2,894,573	3,295,650	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	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8		GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7		CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,006,759	398,866	2,211	3,791,370	4,192,447	110,331	0	502,134	612,465	18,586	183,261	201,847
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	24,401,151	12,246,524	7,583,364	4,571,263	24,401,151	0	0	0	0	0	0	
99		GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
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	
		TOTAL ACCOUNT	31,565,375	12,500,353	7,904,763	5,444,287	25,849,403	3,559,670	1,004,023	1,061,791	5,625,484	43,834	46,654	90,488

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

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,753,385	12,188,598	6,693,080	22,871,707	41,753,385	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,067,925	0	0	0	0	774,077	287,726	6,122	1,067,925	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	126,072,766	0	0	90,106,727	90,106,727	0	0	24,836,335	24,836,335	0	11,129,704	11,129,704
9	CD-WA / ID / AN	17,091,882	10,804,025	69,756	2,512,923	13,386,704	2,990,343	19,307	695,528	3,705,178	0	0	0
	TOTAL ACCOUNT	186,948,488	22,992,623	6,762,836	115,491,357	145,246,816	3,764,420	307,033	25,705,432	29,776,885	719,232	11,205,555	11,924,787
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	227,638	0	6,846	220,792	227,638	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	845,633	0	0	604,391	604,391	0	0	166,590	166,590	0	74,652	74,652
9	CD-WA / ID / AN	32,854	0	18,901	6,831	25,732	0	5,231	1,891	7,122	0	0	0
	TOTAL ACCOUNT	1,116,106	0	25,747	832,014	857,761	0	5,231	169,093	174,324	9,092	74,929	84,021
	TOTAL GENERAL PLANT	675,125,353	86,833,392	40,433,955	354,493,379	481,760,726	53,227,454	7,590,862	85,391,421	146,209,737	13,300,206	33,854,684	47,154,890

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 COMMON INTANGIBLE PLANT For Month Ended August 31, 2024 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		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	28,431,304	5,661,197	0	22,770,107	28,431,304	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	97,739,523	0	0	69,856,392	69,856,392	0	0	19,254,686	19,254,686	0	8,628,445	8,628,445
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	128,043,854	6,358,715	0	92,831,116	99,189,831	193,060	0	19,563,620	19,756,680	354,611	8,742,732	9,097,343
	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	42,429,181	0	0	30,324,984	30,324,984	0	0	8,358,549	8,358,549	0	3,745,648	3,745,648
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	50,965,887	0	0	37,721,697	37,721,697	0	0	9,143,138	9,143,138	0	4,101,052	4,101,052
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	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	7,242,571	0	0	7,242,571	7,242,571	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 August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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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	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	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
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	457,508	358,329	0	0	358,329	99,179	0	0	99,179	0	0	0
		TOTAL ACCOUNT	2,227,933	2,128,754	0	0	2,128,754	99,179	0	0	99,179	0	0	0
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	1,320,321	509,358	0	810,963	1,320,321	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	31,573,936	0	0	22,566,524	22,566,524	0	0	6,220,065	6,220,065	0	2,787,347	2,787,347
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	32,894,257	509,358	0	23,377,487	23,886,845	0	0	6,220,065	6,220,065	0	2,787,347	2,787,347
		TOTAL	369,515,289	9,316,543	0	268,625,296	277,941,839	1,314,833	771,517	61,283,332	63,369,682	780,562	27,423,206	28,203,768

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-Fact	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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 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	(60,862,653)	(43,499,755)	(11,989,943)	(5,372,955)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
		Total	(61,512,200)	(44,149,302)	(11,989,943)	(5,372,955)

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
COMMON WORKING CAPITAL
For Month Ended August 31, 2024
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	7,744,326	7,744,326	0	0	0	0	7,744,326
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	(6)	(6)	0	0	0	0	(6)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	92,319,947	38,601,686	0	130,921,633	81,716,592	33,368,246	10,603,355	5,233,440	0
TOTAL		92,319,947	38,601,686	7,744,424	138,666,057	81,716,592	33,368,246	10,603,355	5,233,440	7,744,424

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