

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,970,208)	(1,589,558)	(380,650)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,970,208)</u>	<u>(1,589,558)</u>	<u>(380,650)</u>
G-APL	Gas Net Adjusted Rate Base	<u>798,806,387</u>	<u>574,717,830</u>	<u>224,088,557</u>
	RATE OF RETURN	<u><u>-0.247%</u></u>	<u><u>-0.277%</u></u>	<u><u>-0.170%</u></u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	8-01-2024 thru 08-31-2024	273,497 100.000%	177,727 64.983%	95,770 35.017%
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2024 thru 08-31-2024	1,631,930 100.000%	1,133,923 69.484%	498,007 30.516%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000% 100.000%	278.949% 69.737%	121.051% 30.263%
6	Input	Actual Therms Purchased Percent	8-01-2024 thru 08-31-2024	6,560,731 100.000%	4,285,470 65.320%	2,275,261 34.680%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

7

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

8

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	8-01-2024 thru 08-31-2024	2,659,765	1,935,132	724,633	
			100.000%	72.756%	27.244%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2024 thru 08-31-2024	882,374,687	627,975,459	254,399,228	
			100.000%	71.169%	28.831%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2024 thru 08-31-2024	97,650,881	76,356,302	21,294,579	
			100.000%	78.193%	21.807%	
14	Net Allocated Schedule M's - AMA Percent	8-01-2024 thru 08-31-2024	-2,570,904	-1,849,673	-721,231	
			100.000%	71.946%	28.054%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	6,771,718	0	6,771,718	4,441,308	0	4,441,308	2,330,410	0	2,330,410
99	4812XX	Commercial - Firm & Interruptible	3,956,988	0	3,956,988	2,786,391	0	2,786,391	1,170,597	0	1,170,597
99	4813XX	Industrial-Firm	201,262	0	201,262	145,031	0	145,031	56,231	0	56,231
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	5,590	0	5,590	4,877	0	4,877	713	0	713
99	499XXX	Unbilled Revenue	1,128,650	0	1,128,650	807,886	0	807,886	320,764	0	320,764
		TOTAL SALES TO ULTIMATE CUSTOMERS	12,064,208	0	12,064,208	8,185,493	0	8,185,493	3,878,715	0	3,878,715
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	2,225,674	0	2,225,674	1,453,810	0	1,453,810	771,864	0	771,864
4	488000	Miscellaneous Service Revenues	843	0	843	195	0	195	648	0	648
99	4893XX	Transportation Revenues	612,780	0	612,780	562,840	0	562,840	49,940	0	49,940
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	486,762	34,272	521,034	403,021	23,900	426,921	83,741	10,372	94,113
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	3,326,059	34,272	3,360,331	2,419,866	23,900	2,443,766	906,193	10,372	916,565
		TOTAL GAS REVENUES	15,390,267	34,272	15,424,539	10,605,359	23,900	10,629,259	4,784,908	10,372	4,795,280
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	7,462,915	0	7,462,915	4,900,646	0	4,900,646	2,562,269	0	2,562,269
99	808XXX	Net Natural Gas Storage Transactions	(279,590)	0	(279,590)	(182,628)	0	(182,628)	(96,962)	0	(96,962)
99	811000	Gas Used for Products Extraction	(50,888)	0	(50,888)	(33,240)	0	(33,240)	(17,648)	0	(17,648)
10	813000	Other Gas Expenses	7,708	100,134	107,842	7,708	67,222	74,930	0	32,912	32,912
99	813010	Gas Technology Institute (GTI) Expenses	2,889	0	2,889	1,924	0	1,924	965	0	965
99	813100	CCA Emission Expense	980,944	0	980,944	980,944	0	980,944	0	0	0
99	407417	Regulatory Credits-CCA	(980,944)	0	(980,944)	(980,944)	0	(980,944)	0	0	0
		TOTAL PRODUCTION EXPENSES	7,143,034	100,134	7,243,168	4,694,410	67,222	4,761,632	2,448,624	32,912	2,481,536
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	78,145	78,145	0	53,170	53,170	0	24,975	24,975
1	837000	Other Equipment	0	246,098	246,098	0	167,445	167,445	0	78,653	78,653
		TOTAL UNDERGROUND STORAGE OPER EXP	0	324,243	324,243	0	220,615	220,615	0	103,628	103,628
G-DEPX		Depreciation Expense-Underground Storage	0	66,724	66,724	0	45,399	45,399	0	21,325	21,325
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	90,415	90,415	0	61,518	61,518	0	28,897	28,897
		TOTAL UNDERGROUND STORAGE EXPENSES	0	414,658	414,658	0	282,133	282,133	0	132,525	132,525

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	51,974	190,592	242,566	45,378	132,431	177,809	6,596	58,161	64,757
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	631,723	72,707	704,430	426,923	50,520	477,443	204,800	22,187	226,987
3	875000	Measuring & Reg Sta Exp-General	14,153	0	14,153	10,878	0	10,878	3,275	0	3,275
3	876000	Measuring & Reg Sta Exp-Industrial	160	0	160	160	0	160	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	10,201	0	10,201	2,346	0	2,346	7,855	0	7,855
3	878000	Meter & House Regulator Expenses	75,212	0	75,212	40,696	0	40,696	34,516	0	34,516
3	879000	Customer Installation Expenses	160,194	7,909	168,103	109,749	5,495	115,244	50,445	2,414	52,859
3	880000	Other Expenses	214,343	47,329	261,672	164,372	32,886	197,258	49,971	14,443	64,414
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	18,350	0	18,350	17,825	0	17,825	525	0	525
3	887000	Mains	97,838	0	97,838	73,201	0	73,201	24,637	0	24,637
3	889000	Measuring & Reg Sta Exp-General	19,805	992	20,797	14,269	689	14,958	5,536	303	5,839
3	890000	Measuring & Reg Sta Exp-Industrial	2,077	0	2,077	1,949	0	1,949	128	0	128
3	891000	Measuring & Reg Sta Exp-City Gate	6,724	(4)	6,720	3,263	(3)	3,260	3,461	(1)	3,460
3	892000	Services	148,261	0	148,261	130,148	0	130,148	18,113	0	18,113
3	893000	Meters & House Regulators	180,915	45,485	226,400	92,766	31,605	124,371	88,149	13,880	102,029
3	894000	Other Equipment	0	9,900	9,900	0	6,879	6,879	0	3,021	3,021
		TOTAL DISTRIBUTION OPERATING EXP	1,631,930	374,910	2,006,840	1,133,923	260,502	1,394,425	498,007	114,408	612,415
G-DEPX		Depreciation Expense-Distribution	2,079,430	4,408	2,083,838	1,503,890	2,879	1,506,769	575,540	1,529	577,069
G-OTX		Taxes Other Than FIT	926,386	0	926,386	778,216	0	778,216	148,170	0	148,170
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,005,816	4,408	3,010,224	2,282,106	2,879	2,284,985	723,710	1,529	725,239
		TOTAL DISTRIBUTION EXPENSES	4,637,746	379,318	5,017,064	3,416,029	263,381	3,679,410	1,221,717	115,937	1,337,654

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	8,528	8,528	0	5,542	5,542	0	2,986	2,986
2	902000	Meter Reading Expenses	32,156	8,701	40,857	21,416	5,654	27,070	10,740	3,047	13,787
2	903XXX	Customer Records & Collection Expenses	65,474	443,835	509,309	32,096	288,417	320,513	33,378	155,418	188,796
2	904000	Uncollectible Accounts	11,691	0	11,691	4,201	0	4,201	7,490	0	7,490
2	905000	Misc Customer Accounts	0	9,150	9,150	0	5,946	5,946	0	3,204	3,204
		TOTAL CUSTOMER ACCOUNTS EXPENSES	109,321	470,214	579,535	57,713	305,559	363,272	51,608	164,655	216,263
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	515,086	2,925	518,011	420,077	1,901	421,978	95,009	1,024	96,033
2	909000	Advertising	2,636	9,384	12,020	518	6,098	6,616	2,118	3,286	5,404
2	910000	Misc Customer Service & Info Exp	0	3,823	3,823	0	2,484	2,484	0	1,339	1,339
		TOTAL CUSTOMER SERVICE & INFO EXP	517,722	16,132	533,854	420,595	10,483	431,078	97,127	5,649	102,776
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	58,266	773,833	832,099	37,471	539,648	577,119	20,795	234,185	254,980
4	921000	Office Supplies & Expenses	0	82,394	82,394	0	57,459	57,459	0	24,935	24,935
4	922000	Admin. Expenses Transferred - Credit	0	(737)	(737)	0	(514)	(514)	0	(223)	(223)
4	923000	Outside Services Employed	77,994	269,306	347,300	77,164	187,806	264,970	830	81,500	82,330
4	924000	Property Insurance Premium	0	55,870	55,870	0	38,962	38,962	0	16,908	16,908
4	925XXX	Injuries and Damages	2,289	167,383	169,672	1,747	116,728	118,475	542	50,655	51,197
4	926XXX	Employee Pensions and Benefits	200,994	555,097	756,091	150,245	387,108	537,353	50,749	167,989	218,738
4	928000	Regulatory Commission Expenses	125,417	17,669	143,086	103,586	12,322	115,908	21,831	5,347	27,178
4	930000	Miscellaneous General Expenses	738	46,245	46,983	1,075	32,250	33,325	(337)	13,995	13,658
4	931000	Rents	0	9,692	9,692	0	6,759	6,759	0	2,933	2,933
4	935000	Maintenance of General Plant	54,795	250,404	305,199	45,944	174,624	220,568	8,851	75,780	84,631
		TOTAL ADMIN & GEN OPERATING EXP	520,493	2,227,156	2,747,649	417,232	1,553,152	1,970,384	103,261	674,004	777,265

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
G-DEPX Depreciation Expense-General Plant	133,070	376,133	509,203	120,659	262,304	382,963	12,411	113,829	126,240
G-AMTX Amortization Expense - General Plant - 303000	3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	4,870	834,050	838,920	4,870	581,642	586,512	0	252,408	252,408
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	129,199	0	129,199	129,199	0	129,199	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti.	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	2,838	16,293	19,131	1,907	11,596	13,503	931	4,697	5,628
99 407314 Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407317 Regulatory Debit - CCA WA Gas Amortization	1,330,351	0	1,330,351	1,330,351	0	1,330,351	0	0	0
99 407319 AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332 Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407337 Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347 COVID-19 Deferred Costs	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357 AMORT OF INTERVENOR FUND DEFER	1,225	0	1,225	1,225	0	1,225	0	0	0
99 407359 Insurance Balance Acct O&M - Amort	(97)	0	(97)	(97)	0	(97)	0	0	0
99 407381 Voluntary RNG Revenue Offset	3,535	0	3,535	3,031	0	3,031	504	0	504
99 407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413 Reg Credits - Williams Outage	0	0	0	0	0	0	0	0	0
99 407416 Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407426 Reg Credits - CCA WA Gas Amortization	(719,621)	0	(719,621)	(719,621)	0	(719,621)	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437 Depreciation Deferral	0	0	0	0	0	0	0	0	0
99 407443 Regulatory Deferral - Reg. Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
99 407447 Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99 407452 Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454 Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459 Insurance Balancing	(35,203)	0	(35,203)	(22,018)	0	(22,018)	(13,185)	0	(13,185)
99 407493 Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX Taxes Other Than FIT--A&G	58,138	77,703	135,841	42,611	54,188	96,799	15,527	23,515	39,042
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,034,913	1,311,165	2,346,078	971,273	914,602	1,885,875	63,640	396,563	460,203
TOTAL ADMIN & GENERAL EXPENSES	1,555,406	3,538,321	5,093,727	1,388,505	2,467,754	3,856,259	166,901	1,070,567	1,237,468
TOTAL EXPENSES BEFORE FIT	13,963,229	4,918,777	18,882,006	9,977,252	3,396,532	13,373,784	3,985,977	1,522,245	5,508,222
NET OPERATING INCOME (LOSS) BEFORE FIT			(3,457,467)			(2,744,525)			(712,942)
G-FIT FEDERAL INCOME TAX			(833,646)			(699,943)			(133,703)
G-FIT DEFERRED FEDERAL INCOME TAX			(653,613)			(455,024)			(198,589)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			(1,970,208)			(1,589,558)			(380,650)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	64.983%	35.017%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.484%	30.516%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended 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
4	495000	Other Gas Revenue-Miscellaneous	4,955	34,272	39,227	4,955	23,900	28,855	0	10,372	10,372
4	495028	Deferred Exchange Reservation	468,751	0	468,751	306,188	0	306,188	162,563	0	162,563
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(14,969)	0	(14,969)	95,822	0	95,822	(110,791)	0	(110,791)
4	495329	Amortization Res Decoupling Deferral	(72,669)	0	(72,669)	(87,299)	0	(87,299)	14,630	0	14,630
4	495338	Non-Res Decoupling Deferred Rev	126,297	0	126,297	116,560	0	116,560	9,737	0	9,737
4	495339	Amortization Non-Res Decoupling	(25,601)	0	(25,601)	(33,204)	0	(33,204)	7,603	0	7,603
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	486,764	34,272	521,036	403,022	23,900	426,922	83,742	10,372	94,114

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	1,965,392	0	1,965,392	1,283,270	0	1,283,270	682,122	0	682,122
1	804001	Pipeline Demand Costs	2,467,571	0	2,467,571	1,678,935	0	1,678,935	788,636	0	788,636
1	804002	Transport Variable Charges	19,900	0	19,900	13,540	0	13,540	6,360	0	6,360
6	804010	Gas Costs - Fixed Hedge	(33,095)	0	(33,095)	(21,618)	0	(21,618)	(11,477)	0	(11,477)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	27,569	0	27,569	18,008	0	18,008	9,561	0	9,561
6	804018	Merchandise Processing Fee	7,884	0	7,884	5,150	0	5,150	2,734	0	2,734
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,131,008	0	1,131,008	738,774	0	738,774	392,234	0	392,234
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	95,415	0	95,415	62,325	0	62,325	33,090	0	33,090
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	1,809,034	0	1,809,034	1,201,169	0	1,201,169	607,865	0	607,865
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(27,763)	0	(27,763)	(78,907)	0	(78,907)	51,144	0	51,144
		TOTAL PURCHASED GAS COSTS	7,462,915	0	7,462,915	4,900,646	0	4,900,646	2,562,269	0	2,562,269

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	65.320%	34.680%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended 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	10,108	2,925	13,033	5,590	1,901	7,491	4,518	1,024	5,542
99	908600	Public Purpose Tariff Rider Expense Offset	411,047	0	411,047	329,822	0	329,822	81,225	0	81,225
99	908610	Limited Income Tax Refund Program	37,914	0	37,914	37,914	0	37,914	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	56,017	0	56,017	46,751	0	46,751	9,266	0	9,266
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			515,086	2,925	518,011	420,077	1,901	421,978	95,009	1,024	96,033

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	64.983%	35.017%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended 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 Cost of Debt		2.887%	2.892%
	Total Weighted Cost		2.887%	2.892%
G-APL	Net Rate Base	798,806,387	574,717,830	224,088,557
	Interest Deduction for FIT Calculation	23,072,745	16,592,104	6,480,641
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,424,539	10,629,259	4,795,280
G-OPS	Operating & Maintenance Expense	13,435,289	9,141,406	4,293,883
G-OPS	Book Deprec/Amort and Reg Amortizations	4,360,799	3,341,244	1,019,555
G-OTX	Taxes Other than FIT	1,085,918	891,134	194,784
	Net Operating Income Before FIT	<u>(3,457,467)</u>	<u>(2,744,525)</u>	<u>(712,942)</u>
G-INT	Less: Interest Expense	1,922,728	1,382,675	540,053
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	1,410,843	794,136	616,707
	Taxable Net Operating Income	<u>(3,969,746)</u>	<u>(3,333,064)</u>	<u>(636,682)</u>
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	<u>(833,646)</u>	<u>(699,943)</u>	<u>(133,703)</u>
G-DTE	Deferred FIT	(418,474)	(248,890)	(169,584)
G-DTE	Customer Tax Credit Amortization	(235,139)	(206,134)	(29,005)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	<u>(1,487,259)</u>	<u>(1,154,967)</u>	<u>(332,292)</u>
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended 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
	997000	Book Depreciation & Amortization	2,220,676	1,288,302	3,508,978	1,631,492	897,096	2,528,588	589,184	391,206	980,390
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,520	92,520	0	37,480	37,480
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	64,253	64,253	0	45,728	45,728	0	18,525	18,525
99	997010	Deferred Gas Credit and Refunds	1,781,272	468,750	2,250,022	1,122,262	333,605	1,455,867	659,010	135,145	794,155
12	997016	Redemption Expense Amortization	0	1,790	1,790	0	1,274	1,274	0	516	516
99	997018	DSM Tariff Rider	(779,974)	0	(779,974)	(761,939)	0	(761,939)	(18,035)	0	(18,035)
12	997020	FAS87 Current Pension Accrual	0	(44,370)	(44,370)	0	(31,578)	(31,578)	0	(12,792)	(12,792)
12	997027	Customer Uncollectibles	(105,470)	(58,215)	(163,685)	(92,131)	(41,431)	(133,562)	(13,339)	(16,784)	(30,123)
99	997031	Decoupling Mechanism	(13,058)	0	(13,058)	(91,879)	0	(91,879)	78,821	0	78,821
12	997032	Interest Rate Swaps	0	92,034	92,034	0	65,500	65,500	0	26,534	26,534
12	997035	Leases	0	3,493	3,493	0	2,436	2,436	0	1,057	1,057
12	997048	AFUDC	0	(35,896)	(35,896)	0	(25,547)	(25,547)	0	(10,349)	(10,349)
12	997049	Tax Depreciation	0	(3,406,510)	(3,406,510)	0	(2,424,379)	(2,424,379)	0	(982,131)	(982,131)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	121,012	0	121,012	111,746	0	111,746	9,266	0	9,266
12	997080	Book Transportation Depreciation	0	377,037	377,037	0	268,333	268,333	0	108,704	108,704
12	997081	Deferred Compensation	0	(3,405)	(3,405)	0	(2,423)	(2,423)	0	(982)	(982)
4	997082	Meal Disallowances	0	11,211	11,211	0	7,818	7,818	0	3,393	3,393
12	997083	Paid Time Off	0	(157,782)	(157,782)	0	(112,292)	(112,292)	0	(45,490)	(45,490)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(566,667)	(566,667)	0	(403,291)	(403,291)	0	(163,376)	(163,376)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,199)	7,996	0	(3,700)	(3,700)	13,195	(1,499)	11,696
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	71,791	71,791	0	51,093	51,093	0	20,698	20,698
12	997120	Transportation Tax Disallowance	0	2,546	2,546	0	1,812	1,812	0	734	734
12	997122	Regulatory Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
12	997125	COVID-19	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(430,580)	(430,580)	0	(306,439)	(306,439)	0	(124,141)	(124,141)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(320,261)	(320,261)	0	(129,740)	(129,740)
12	997138	Intervenor Funding	1,151	0	1,151	1,151	0	1,151	0	0	0
12	997139	Pension Settlement	0	10,844	10,844	0	7,718	7,718	0	3,126	3,126
99	997140	Insurance Balancing	(35,278)	0	(35,278)	(22,093)	0	(22,093)	(13,185)	0	(13,185)
99	997141	CCA	539,284	0	539,284	539,284	0	539,284	0	0	0
99	997143	Depreciation Rate Deferral	90,751	0	90,751	59,052	0	59,052	31,699	0	31,699
99	997144	Williams Pipeline Outage	0	0	0	0	0	0	0	0	0
12	997145	Sec 174 Research Costs	0	65,666	65,666	0	46,734	46,734	0	18,932	18,932
99	997147	Energy Efficiency Program	(2,235)	0	(2,235)	(2,235)	0	(2,235)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	3,981,751	(2,570,908)	1,410,843	2,643,810	(1,849,674)	794,136	1,337,941	(721,234)	616,707

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	64.983%	35.017%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	65.320%	34.680%
G-ALL	11	Book Depreciation	100.000%	72.756%	27.244%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.169%	28.831%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	155,596	110,736	44,860
99	410100	Deferred Federal Income Tax Exp	(17,934)	(10,999)	(6,935)
		SUBTOTAL	137,662	99,737	37,925
12	411100	Deferred Federal Income Tax Expense - Allocated	(286,855)	(204,152)	(82,703)
99	411100	Deferred Federal Income Tax Exp	(354,275)	(203,971)	(150,304)
		SUBTOTAL	(641,130)	(408,123)	(233,007)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	84,994	59,496	25,498
		SUBTOTAL	84,994	59,496	25,498
		Total Deferred Federal Income Tax Expense	(418,474)	(248,890)	(169,584)
99	411193	Customer Tax Credit Amortization	(235,139)	(206,134)	(29,005)
		SUBTOTAL	(235,139)	(206,134)	(29,005)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.169%	28.831%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UNDERGROUND STORAGE TAX	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		DISTRIBUTION									
99	408110	State Excise Tax	259,637	0	259,637	259,637	0	259,637	0	0	0
99	408120	Municipal Occupation & License Tax	318,383	0	318,383	258,799	0	258,799	59,584	0	59,584
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	348,760	0	348,760	259,780	0	259,780	88,980	0	88,980
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	926,386	0	926,386	778,216	0	778,216	148,170	0	148,170
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	58,138	77,703	135,841	42,611	54,188	96,799	15,527	23,515	39,042
		TOTAL A&G TAX	58,138	77,703	135,841	42,611	54,188	96,799	15,527	23,515	39,042
		TOTAL TAXES OTHER THAN FIT	984,524	101,394	1,085,918	820,827	70,307	891,134	163,697	31,087	194,784

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
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:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	292,239	60,015,433	60,307,672	292,239	41,852,963	42,145,202	0	18,162,470	18,162,470
TOTAL INTANGIBLE PLANT			2,086,350	61,283,332	63,369,682	1,314,833	42,737,158	44,051,991	771,517	18,546,174	19,317,691
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,570,341	3,570,341	0	2,429,260	2,429,260	0	1,141,081	1,141,081
1	352XXX	Wells	0	24,191,502	24,191,502	0	16,459,898	16,459,898	0	7,731,604	7,731,604
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	16,086,132	16,086,132	0	10,945,004	10,945,004	0	5,141,128	5,141,128
1	355000	Measuring & Regulating Equipment	0	2,694,732	2,694,732	0	1,833,496	1,833,496	0	861,236	861,236
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,708,605	3,708,605	0	2,523,335	2,523,335	0	1,185,270	1,185,270
TOTAL UNDERGROUND STORAGE PLANT			0	54,364,509	54,364,509	0	37,007,090	37,007,090	0	17,357,419	17,357,419
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	727,529	0	727,529	538,132	0	538,132	189,397	0	189,397
6	375000	Structures & Improvements	1,739,597	0	1,739,597	1,060,014	0	1,060,014	679,583	0	679,583
6	376000	Mains	523,501,356	2,518,937	526,020,293	362,102,863	1,645,370	363,748,233	161,398,493	873,567	162,272,060
6	378000	Measuring & Reg Station Equip-General	7,799,406	0	7,799,406	4,915,963	0	4,915,963	2,883,443	0	2,883,443
6	379000	Measuring & Reg Station Equip-City Gate	7,144,230	0	7,144,230	2,092,492	0	2,092,492	5,051,738	0	5,051,738
6	380000	Services	366,417,844	0	366,417,844	248,718,288	0	248,718,288	117,699,556	0	117,699,556
6	381XXX	Meters	135,672,974	0	135,672,974	98,918,998	0	98,918,998	36,753,976	0	36,753,976
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,327,311	0	4,327,311	3,232,437	0	3,232,437	1,094,874	0	1,094,874
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,047,418,842	2,518,937	1,049,937,779	721,643,112	1,645,370	723,288,482	325,775,730	873,567	326,649,297
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,703,545	6,060,048	3,261,721	1,885,371	5,147,092	94,782	818,174	912,956
4	390XXX	Structures & Improvements	29,516,192	28,827,856	58,344,048	27,723,305	20,103,682	47,826,987	1,792,887	8,724,174	10,517,061
4	391XXX	Office Furniture & Equipment	237,560	12,300,413	12,537,973	235,418	8,577,939	8,813,357	2,142	3,722,474	3,724,616
4	392XXX	Transportation Equipment	14,563,910	5,234,120	19,798,030	11,029,538	3,650,118	14,679,656	3,534,372	1,584,002	5,118,374
4	393000	Stores Equipment	457,428	1,108,093	1,565,521	405,221	772,751	1,177,972	52,207	335,342	387,549
4	394000	Tools, Shop & Garage Equipment	3,936,013	7,778,944	11,714,957	3,137,828	5,424,802	8,562,630	798,185	2,354,142	3,152,327
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	4,563,693	1,061,792	5,625,485	3,559,670	740,462	4,300,132	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,071,453	25,705,432	29,776,885	3,764,420	17,926,197	21,690,617	307,033	7,779,235	8,086,268
4	398000	Miscellaneous Equipment	5,231	169,092	174,323	0	117,920	117,920	5,231	51,172	56,403
TOTAL GENERAL PLANT			60,818,314	85,391,422	146,209,736	53,227,452	59,549,416	112,776,868	7,590,862	25,842,006	33,432,868

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended August 31, 2024
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,110,323,506	203,558,200	1,313,881,706	776,185,397	140,939,034	917,124,431	334,138,109	62,619,166	396,757,275
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,471,680)	(20,471,680)	0	(13,928,931)	(13,928,931)	0	(6,542,749)	(6,542,749)
G-ADEP		Distribution Plant	(323,510,411)	(2,113,996)	(325,624,407)	(211,697,614)	(1,380,862)	(213,078,476)	(111,812,797)	(733,134)	(112,545,931)
G-ADEP		General Plant	(19,718,686)	(28,840,169)	(48,558,855)	(16,308,297)	(20,112,269)	(36,420,566)	(3,410,389)	(8,727,900)	(12,138,289)
		TOTAL ACCUMULATED DEPRECIATION	(343,229,097)	(51,425,845)	(394,654,942)	(228,005,911)	(35,422,062)	(263,427,973)	(115,223,186)	(16,003,783)	(131,226,969)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(540,092)	(1,159,799)	(1,699,891)	(356,002)	(808,809)	(1,164,811)	(184,090)	(350,990)	(535,080)
G-AAMT		Misc IT Intangible Plant - 3031XX	(139,138)	(35,013,046)	(35,152,184)	(139,138)	(24,417,048)	(24,556,186)	0	(10,595,998)	(10,595,998)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(679,230)	(36,172,845)	(36,852,075)	(495,140)	(25,225,857)	(25,720,997)	(184,090)	(10,946,988)	(11,131,078)
		TOTAL ACCUMULATED DEPR/AMORT	(343,908,327)	(87,598,690)	(431,507,017)	(228,501,051)	(60,647,919)	(289,148,970)	(115,407,276)	(26,950,771)	(142,358,047)
		NET GAS UTILITY PLANT before DFIT	766,415,179	115,959,510	882,374,689	547,684,346	80,291,115	627,975,461	218,730,833	35,668,395	254,399,228
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,660,695)	(101,660,695)	0	(72,350,900)	(72,350,900)	0	(29,309,795)	(29,309,795)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,169,724)	(12,169,724)	0	(8,489,375)	(8,489,375)	0	(3,680,349)	(3,680,349)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(255,731)	(255,731)	0	(182,001)	(182,001)	0	(73,730)	(73,730)
		TOTAL ACCUMULATED DFIT	0	(114,086,150)	(114,086,150)	0	(81,022,276)	(81,022,276)	0	(33,063,874)	(33,063,874)
		NET GAS UTILITY PLANT	766,415,179	1,873,360	768,288,539	547,684,346	(731,161)	546,953,185	218,730,833	2,604,521	221,335,354

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	65.320%	34.680%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.169%	28.831%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	766,415,179	1,873,360	768,288,539	547,684,346	(731,161)	546,953,185	218,730,833	2,604,521	221,335,354
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,340,777	2,060,486	3,401,263	817,740	1,436,921	2,254,661	523,037	623,565	1,146,602
4	182318	Accumulated Amortization - AFUDC	(228,834)	(992,549)	(1,221,383)	(133,894)	(692,224)	(826,118)	(94,940)	(300,325)	(395,265)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100	Gas Inventory--Jackson Prairie	0	9,648,953	9,648,953	0	6,565,148	6,565,148	0	3,083,805	3,083,805
1	164115	Gas Inventory--Clay Basin	0	(60)	(60)	0	(42)	(42)	0	(18)	(18)
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,875,754	0	2,875,754	2,875,754	0	2,875,754	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,825,087	0	6,825,087	6,825,087	0	6,825,087	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,037,177)	0	(2,037,177)	(2,037,177)	0	(2,037,177)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(14,956,851)	0	(14,956,851)	(4,644,181)	0	(4,644,181)	(10,312,670)	0	(10,312,670)
99	190393	ADFIT-Customer Tax Credit	3,140,939	0	3,140,939	975,278	0	975,278	2,165,661	0	2,165,661
99	235199	Customer Deposits	(1,794)	0	(1,794)	(1,794)	0	(1,794)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	1,614,250	0	1,614,250	1,614,250	0	1,614,250	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(338,992)	0	(338,992)	(338,992)	0	(338,992)	0	0	0
C-WKC		Working Capital	15,836,795	0	15,836,795	10,603,355	0	10,603,355	5,233,440	0	5,233,440
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	14,069,954	16,447,894	30,517,848	16,555,426	11,209,219	27,764,645	(2,485,472)	5,238,675	2,753,203
		NET RATE BASE	780,485,133	18,321,254	798,806,387	564,239,772	10,478,058	574,717,830	216,245,361	7,843,196	224,088,557

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	285,603	285,603											
Steam (ED-ID)	394,336	394,336											
Steam (ED-WA)	1,015,694	1,015,694											
Hydro (ED-AN)	1,459,063	1,459,063											
Other (ED-AN)	850,028	850,028											
Total Electric Production	4,004,724	4,004,724											
Electric Transmission													
ED-AN	2,010,798	2,010,798											
ED-ID	21,932	21,932											
ED-WA	43,906	43,906											
Total Electric Transmission	2,076,636	2,076,636											
Electric Distribution													
ED-AN	7,089	7,089											
ED-ID	1,572,324	1,572,324											
ED-WA	3,534,750	3,534,750											
Total Electric Distribution	5,114,163	5,114,163											
Gas Underground Storage													
1 GD-AN	66,724		66,724			66,724	66,724		45,399	45,399		21,325	21,325
GD-OR	11,479			11,479									
Total Gas Underground Storage	78,203		66,724	11,479		66,724	66,724		45,399	45,399		21,325	21,325
Gas Distribution													
6 GD-AN	4,408		4,408			4,408	4,408		2,879	2,879		1,529	1,529
GD-ID	575,540		575,540		575,540	575,540	575,540				575,540		575,540
GD-WA	1,503,890		1,503,890		1,503,890	1,503,890	1,503,890		1,503,890	1,503,890			
GD-OR	994,880			994,880									
Total Gas Distribution	3,078,718		2,083,838	994,880	2,079,430	4,408	2,083,838	1,503,890	2,879	1,506,769	575,540	1,529	577,069
General Plant													
ED-AN	232,900	232,900											
ED-ID	53,531	53,531											
ED-WA	138,066	138,066											
7,4 CD-AA	1,719,236	1,228,772	338,690	151,774		338,690	338,690		236,192	236,192		102,498	102,498
9,4 CD-AN	82,615	64,706	17,909			17,909	17,909		12,489	12,489		5,420	5,420
9 CD-ID	35,307	27,653	7,654		7,654	7,654	7,654				7,654		7,654
9 CD-WA	121,133	94,874	26,259		26,259	26,259	26,259	26,259					
8,4 GD-AA	26,710		18,383	8,327		18,383	18,383		12,820	12,820		5,563	5,563
4 GD-AN	1,151		1,151			1,151	1,151		803	803		348	348
GD-ID	4,757		4,757		4,757	4,757	4,757				4,757		4,757
GD-WA	94,400		94,400		94,400	94,400	94,400	94,400		94,400			
GD-OR	19,624			19,624									
Total General Plant	2,529,430	1,840,502	509,203	179,725	133,070	376,133	509,203	120,659	262,304	382,963	12,411	113,829	126,240
Total Depreciation Expense	16,881,874	13,036,025	2,659,765	1,186,084	2,212,500	447,265	2,659,765	1,624,549	310,582	1,935,131	587,951	136,683	724,634

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Ratio	69.737%	30.263%
9 Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	6 Actual Therms Purchased	65.320%	34.680%

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

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	76,534	76,534											
Misc Intangible Plt (303000)	ED-AN	21,934	21,934											
Total Production/Transmission		98,468	98,468											
Distribution														
Franchises (302000)	ED-WA	9,800	9,800											
Misc Intangible Plt (303000)	ED-WA	489	489											
Total Distribution		10,289	10,289											
General Plant - 303000														
7,4	CD-AA	34,570	24,708	6,810	3,052		6,810	6,810		4,749	4,749		2,061	2,061
9,4	CD-AN	811	635	176			176	176		123	123		53	53
	GD-ID	1,233		1,233				1,233				1,233		1,233
	GD-WA	2,072		2,072				2,072		2,072				2,072
	GD-OR	551			551									
Total General Plant - 303000		39,237	25,343	10,291	3,603		3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,124,622	2,947,950	812,550	364,122			812,550	812,550		566,648	566,648		245,902
9,4	CD-AN	4,365	3,419	946				946	946		660	660		286
9,4	CD-ID	0	0	0			0	0	0				0	0
9,4	CD-WA	22,467	17,597	4,870			4,870	4,870	4,870					0
	ED-AN	682,208	682,208											
	ED-ID	0	0											
	ED-WA	132,289	132,289											
8,4	GD-AA	29,865		20,554	9,311			20,554	20,554		14,334	14,334		6,220
4	GD-AN	0		0				0	0		0	0		0
	GD-OR	5,924			5,924									
Total Miscellaneous IT Intangible Plant - 3031XX		5,001,740	3,783,463	838,920	379,357		4,870	834,050	838,920	4,870	581,642	586,512	0	252,408
Gas Underground Storage														
1	GD-AN	0	0	0				0	0		0	0		0
Total Gas Underground Storage		0	0	0				0	0		0	0		0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0			0	0		0	0		0
4	ED-AN	35,202	35,202											
	GD-OR	0			0									
Total General Plant- 390200, 396200		35,202	35,202	0	0			0	0		0	0		0
Total Amortization Expense		5,184,936	3,952,765	849,211	382,960		8,175	841,036	849,211	6,942	586,514	593,456	1,233	254,522

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(79,498,899)	(79,498,899)											
Steam (ED-ID)	(102,890,929)	(102,890,929)											
Steam (ED-WA)	(204,497,071)	(204,497,071)											
Hydro (ED-AN)	(213,074,561)	(213,074,561)											
Other (ED-AN)	(186,229,888)	(186,229,888)											
Total Electric Production	(786,191,348)	(786,191,348)											
Electric Transmission													
ED-AN	(268,350,628)	(268,350,628)											
ED-ID	(11,006,167)	(11,006,167)											
ED-WA	(17,563,272)	(17,563,272)											
Total Electric Transmission	(296,920,067)	(296,920,067)											
Electric Distribution													
ED-AN	(627,159)	(627,159)											
ED-ID	(305,887,832)	(305,887,832)											
ED-WA	(511,843,502)	(511,843,502)											
Total Electric Distribution	(818,358,493)	(818,358,493)											
Gas Underground Storage													
1 GD-AN	(20,471,680)		(20,471,680)		(20,471,680)	(20,471,680)		(13,928,931)	(13,928,931)		(6,542,749)	(6,542,749)	
GD-OR	(1,858,570)			(1,858,570)									
Total Gas Underground Storage	(22,330,250)		(20,471,680)	(1,858,570)	(20,471,680)	(20,471,680)		(13,928,931)	(13,928,931)		(6,542,749)	(6,542,749)	
Gas Distribution													
6 GD-AN	(2,113,996)		(2,113,996)		(2,113,996)	(2,113,996)		(1,380,862)	(1,380,862)		(733,134)	(733,134)	
GD-ID	(111,812,797)		(111,812,797)		(111,812,797)	(111,812,797)				(111,812,797)		(111,812,797)	
GD-WA	(211,697,614)		(211,697,614)		(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)	(323,510,411)	(2,113,996)	(325,624,407)	(211,697,614)	(1,380,862)	(213,078,476)	(111,812,797)	(733,134)	(112,545,931)
General Plant													
ED-AN	(37,148,084)	(37,148,084)											
ED-ID	(14,324,536)	(14,324,536)											
ED-WA	(28,103,391)	(28,103,391)											
7,4 CD-AA	(105,055,020)	(75,084,924)	(20,695,839)	(9,274,257)		(20,695,839)	(20,695,839)		(14,432,657)	(14,432,657)		(6,263,182)	(6,263,182)
9,4 CD-AN	(9,063,350)	(7,098,597)	(1,964,753)			(1,964,753)	(1,964,753)		(1,370,160)	(1,370,160)		(594,593)	(594,593)
9 CD-ID	(4,213,875)	(3,300,391)	(913,484)		(913,484)	(913,484)				(913,484)		(913,484)	(913,484)
9 CD-WA	(9,361,113)	(7,331,811)	(2,029,302)		(2,029,302)	(2,029,302)		(2,029,302)	(2,029,302)				
8,4 GD-AA	(2,941,320)		(2,024,334)	(916,986)		(2,024,334)	(2,024,334)		(1,411,710)	(1,411,710)		(612,624)	(612,624)
4 GD-AN	(4,155,243)		(4,155,243)			(4,155,243)	(4,155,243)		(2,897,742)	(2,897,742)		(1,257,501)	(1,257,501)
GD-ID	(2,496,905)		(2,496,905)		(2,496,905)	(2,496,905)				(2,496,905)		(2,496,905)	(2,496,905)
GD-WA	(14,278,995)		(14,278,995)		(14,278,995)	(14,278,995)		(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)	(19,718,686)	(28,840,169)	(48,558,855)	(16,308,297)	(20,112,269)	(36,420,566)	(3,410,389)	(8,727,900)	(12,138,289)
Total Accumulated Depreciation	(2,642,152,124)	(2,073,861,642)	(394,654,942)	(173,635,540)	(343,229,097)	(51,425,845)	(394,654,942)	(228,005,911)	(35,422,062)	(263,427,973)	(115,223,186)	(16,003,783)	(131,226,969)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Ratio	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6 Actual Therms Purchased	65.320%	34.680%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(17,144,155)	(17,144,155)												
Misc Intangible Plt (303000)	ED-AN	(3,246,473)	(3,246,473)												
Total Production/Transmission		(20,390,628)	(20,390,628)												
Distribution															
Franchises (302000)	ED-WA	(574,985)	(574,985)												
Misc Intangible Plt (303000)	ED-WA	(75,670)	(75,670)												
Total Distribution		(650,655)	(650,655)												
General Plant - 303000															
7,4	CD-AA	(5,709,893)	(4,080,975)	(1,124,849)	(504,069)		(1,124,849)	(1,124,849)		(784,436)	(784,436)		(340,413)	(340,413)	
9,4	CD-AN	(161,223)	(126,273)	(34,950)			(34,950)	(34,950)		(24,373)	(24,373)		(10,577)	(10,577)	
	GD-ID	(184,090)		(184,090)			(184,090)	(184,090)				(184,090)		(184,090)	
	GD-WA	(356,002)		(356,002)			(356,002)	(356,002)		(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)		(540,092)	(1,159,799)	(1,699,891)	(356,002)	(808,809)	(1,164,811)	(184,090)	(350,990)	(535,080)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(175,492,606)	(125,428,075)	(34,572,044)	(15,492,487)		(34,572,044)	(34,572,044)		(24,109,506)	(24,109,506)		(10,462,538)	(10,462,538)	
9,4	CD-AN	(204,506)	(160,174)	(44,332)			(44,332)	(44,332)		(30,916)	(30,916)		(13,416)	(13,416)	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	(641,840)	(502,702)	(139,138)			(139,138)	(139,138)		(139,138)	(139,138)		0	0	
	ED-AN	(18,826,587)	(18,826,587)												
	ED-ID	0	0												
	ED-WA	(3,701,423)	(3,701,423)												
8,4	GD-AA	(314,571)		(216,500)	(98,071)		(396,670)	(396,670)		(276,626)	(276,626)		(120,044)	(120,044)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	(127,729)			(127,729)										
Total Miscellaneous IT Intangible Plant - 3031		(199,309,262)	(148,618,961)	(34,972,014)	(15,718,287)		(139,138)	(35,013,046)	(35,152,184)	(139,138)	(24,417,048)	(24,556,186)	0	(10,595,998)	(10,595,998)
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(1,843,585)	(1,843,585)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,843,585)	(1,843,585)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(228,745,075)	(175,711,077)	(36,671,905)	(16,362,093)		(679,230)	(36,172,845)	(36,852,075)	(495,140)	(25,225,857)	(25,720,997)	(184,090)	(10,946,988)	(11,131,078)

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	System Contract Demand	31.960%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratic	30.263%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	1,113,368	
9		CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0	
		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	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	25,050,600	
99		GD-OR / AS	5,285,887	0	0	0	0	0	0	0	0	5,285,887	0	5,285,887	
8		GD-AA	0	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	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	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	0	
99		GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	0	112,036	0	112,036	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182	
7		CD-AA	62,093,727	0	0	44,379,629	44,379,629	0	0	12,232,464	12,232,464	0	5,481,634	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	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	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	0	
99		GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506	
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299	
7		CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	676,971	
9		CD-WA / ID / AN	6,705,979	1,452,364	720,868	3,079,025	5,252,257	401,986	199,522	852,214	1,453,722	0	0	0	
		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	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	32,194	0	0	0	0	0	0	0	0	32,194	0	32,194	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106	
9		CD-WA / ID / AN	6,184,615	660,695	188,622	3,994,597	4,843,914	182,868	52,207	1,105,626	1,340,701	0	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	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	0	
99		GD-OR / AS	1,569,358	0	0	0	0	0	0	0	0	1,569,358	0	1,569,358	
8		GD-AA	5,896,324	0	0	0	0	0	0	4,058,086	4,058,086	0	1,838,238	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	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	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	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,295,650	398,866	2,211	2,894,573	3,295,650	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491	
7		CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	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	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	0	0
99		GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654	
9		CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0	
		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	
	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	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	612	612	0	277	277	
7		CD-AA	845,633	0	0	604,391	604,391	0	0	166,590	166,590	0	74,652	74,652	
9		CD-WA / ID / AN	32,854	0	18,901	6,831	25,732	0	5,231	1,891	7,122	0	0	0	
		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:

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,431,304	5,661,197	0	22,770,107	28,431,304	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	97,739,523	0	0	69,856,392	69,856,392	0	0	19,254,686	19,254,686	0	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	
		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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	42,429,181	0	0	30,324,984	30,324,984	0	0	8,358,549	8,358,549	0	3,745,648	
9		CD-WA / ID / AN	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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	457,508	358,329	0	0	358,329	99,179	0	0	99,179	0	0	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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	31,573,936	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	
		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:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(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	(829,329)	(649,547)	(179,782)	0
	Total	(61,691,982)	(44,149,302)	(12,169,725)	(5,372,955)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,744,326	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:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.472%	19.700%	8.828%	Electric	30.263%	100.000%
99	Not Allocated				31.297%		