

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	27,011,748	20,701,070	6,310,678
	Adjustments			
	Adjusted Net Operating Income (Loss)	27,011,748	20,701,070	6,310,678
E-APL	Electric Net Rate Base	3,374,799,294	2,264,335,863	1,110,463,431
	<b>RATE OF RETURN</b>	<b>0.800%</b>	<b>0.914%</b>	<b>0.568%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended July 31, 2024						
Average of Monthly Averages Basis						
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	7-01-2024 thru 07-31-2024	419,231 100.000%	272,444 64.987%	146,787 35.013%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2024 thru 07-31-2024	3,138,709 100.000%	2,177,455 69.374%	961,254 30.626%
	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 July 31, 2024  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
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	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>135,565,074</b>	<b>115,155,464</b>	<b>14,007,349</b>	<b>6,402,261</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>84.944%</b>	<b>10.333%</b>	<b>4.723%</b>
		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
		<b>Total</b>		<b>100,099,953</b>	<b>74,273,808</b>	<b>17,265,118</b>	<b>8,561,027</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>74.200%</b>	<b>17.248%</b>	<b>8.552%</b>
		Number of Customers at		797,628	416,479	273,638	107,511
		<b>Percentage</b>		<b>100.000%</b>	<b>52.215%</b>	<b>34.306%</b>	<b>13.479%</b>
		Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
		<b>Percentage</b>		<b>100.000%</b>	<b>74.528%</b>	<b>16.914%</b>	<b>8.558%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>285.888%</b>	<b>78.801%</b>	<b>35.311%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.472%</b>	<b>19.700%</b>	<b>8.828%</b>

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended July 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
		<b>Total</b>		<b>18,939,347</b>	<b>0</b>	<b>13,103,253</b>	<b>5,836,094</b>
		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
		<b>Total</b>		<b>18,747,609</b>	<b>0</b>	<b>12,791,150</b>	<b>5,956,459</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.296%</b>	<b>124.704%</b>
		Average (GD AA)		100.000%	0.000%	68.824%	31.176%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	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	06-01-2024 thru 07-31-2024	1,673,001,830	1,144,910,825	528,091,005	
		Percent		100.000%	68.435%	31.565%	
11		Book Depreciation	7-01-2024 thru 07-31-2024	12,951,961	8,794,954	4,157,007	
		Percent		100.000%	67.904%	32.096%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended July 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	06-01-2024 thru 07-31-2024	3,775,429,334 100.000%	2,516,575,411 66.657%	1,258,853,923 33.343%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2024 thru 07-31-2024	308,022,622 100.000%	212,009,379 68.829%	96,013,243 31.171%
14		Net Allocated Schedule M's - AMA Percent	7-01-2024 thru 07-31-2024	-10,694,277 100.000%	-7,122,616 66.602%	-3,571,661 33.398%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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	35,899,067	0	35,899,067	23,567,773	0	23,567,773	12,331,294	0	12,331,294
99	442200	Commercial - Firm & Int.	31,816,102	0	31,816,102	23,065,734	0	23,065,734	8,750,368	0	8,750,368
1	442300	Industrial	10,976,573	0	10,976,573	6,705,208	0	6,705,208	4,271,365	0	4,271,365
99	444000	Public Street & Highway Lighting	726,039	0	726,039	463,299	0	463,299	262,740	0	262,740
99	448000	Interdepartmental Revenue	153,235	0	153,235	129,565	0	129,565	23,670	0	23,670
99	499XXX	Unbilled Revenue	5,977,328	0	5,977,328	3,878,049	0	3,878,049	2,099,279	0	2,099,279
		TOTAL SALES TO ULTIMATE CUSTOMERS	85,548,344	0	85,548,344	57,809,628	0	57,809,628	27,738,716	0	27,738,716
1	447XXX	Sales for Resale	0	16,535,853	16,535,853	0	10,662,318	10,662,318	0	5,873,535	5,873,535
		TOTAL SALES OF ELECTRICITY	85,548,344	16,535,853	102,084,197	57,809,628	10,662,318	68,471,946	27,738,716	5,873,535	33,612,251
		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	11,737	0	11,737	4,185	0	4,185	7,552	0	7,552
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,422	33,422	0	18,411	18,411
1	454000	Rent from Electric Property	478,224	7,585	485,809	270,126	4,891	275,017	208,098	2,694	210,792
1	454100	Rent from Trnsmisssion Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	146,420	6,051,827	6,198,247	(97,878)	3,902,218	3,804,340	244,298	2,149,609	2,393,907
		TOTAL OTHER OPERATING REVENUE	640,323	6,111,245	6,751,568	177,808	3,940,531	4,118,339	462,515	2,170,714	2,633,229
		TOTAL ELECTRIC REVENUE	86,188,667	22,647,098	108,835,765	57,987,436	14,602,849	72,590,285	28,201,231	8,044,249	36,245,480

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	19,090	19,090	0	12,309	12,309	0	6,781	6,781
1	501XXX	Fuel	0	3,470,608	3,470,608	0	2,237,848	2,237,848	0	1,232,760	1,232,760
1	502000	Steam Expense	0	241,159	241,159	0	155,499	155,499	0	85,660	85,660
1	505000	Electric Expense	0	77,576	77,576	0	50,021	50,021	0	27,555	27,555
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(59,533)	(59,533)	0	(38,387)	(38,387)	0	(21,146)	(21,146)
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	93,597	0	93,597	0	0	0	93,597	0	93,597
		MAINTENANCE									
1	510000	Supervision & Engineering	0	98,105	98,105	0	63,258	63,258	0	34,847	34,847
1	511000	Structures	0	59,397	59,397	0	38,299	38,299	0	21,098	21,098
1	512000	Boiler Plant	0	1,253,164	1,253,164	0	808,040	808,040	0	445,124	445,124
1	513000	Electric Plant	0	727,167	727,167	0	468,877	468,877	0	258,290	258,290
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(599,376)	(599,376)	0	(386,478)	(386,478)	0	(212,898)	(212,898)
		TOTAL STEAM POWER GENERATION EXP	93,597	5,287,357	5,380,954	0	3,409,286	3,409,286	93,597	1,878,071	1,971,668
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	213,469	213,469	0	137,645	137,645	0	75,824	75,824
1	536000	Water for Power	0	94,044	94,044	0	60,640	60,640	0	33,404	33,404
1	537000	Hydraulic Expense	681,678	261,681	943,359	439,546	168,732	608,278	242,132	92,949	335,081
1	538000	Electric Expense	0	573,030	573,030	0	369,490	369,490	0	203,540	203,540
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	87,104	87,104	0	56,165	56,165	0	30,939	30,939
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	12,990	12,990	0	8,376	8,376	0	4,614	4,614
1	542000	Structures	0	30,715	30,715	0	19,805	19,805	0	10,910	10,910
1	543000	Reservoirs, Dams, & Waterways	0	35,642	35,642	0	22,982	22,982	0	12,660	12,660
1	544000	Electric Plant	0	180,580	180,580	0	116,438	116,438	0	64,142	64,142
1	545000	Miscellaneous Hydraulic Plant	0	40,803	40,803	0	26,310	26,310	0	14,493	14,493
		TOTAL HYDRO POWER GENERATION EXP	1,189,595	1,662,659	2,852,254	771,571	1,072,084	1,843,655	418,024	590,575	1,008,599
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	36,266	36,266	0	23,384	23,384	0	12,882	12,882
1	547XXX	Fuel	0	7,487,846	7,487,846	0	4,828,163	4,828,163	0	2,659,683	2,659,683
1	548000	Generation Expense	0	324,446	324,446	0	209,203	209,203	0	115,243	115,243
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	106,973	106,973	0	68,976	68,976	0	37,997	37,997
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
		MAINTENANCE									
1	551000	Supervision & Engineering	0	72,677	72,677	0	46,862	46,862	0	25,815	25,815
1	552000	Structures	0	10,684	10,684	0	6,889	6,889	0	3,795	3,795
1	553000	Generating & Electric Equipment	0	587,882	587,882	0	379,066	379,066	0	208,816	208,816
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	11,706	11,706	0	7,548	7,548	0	4,158	4,158
		TOTAL OTHER POWER GENERATION EXP	0	8,644,831	8,644,831	0	5,574,186	5,574,186	0	3,070,645	3,070,645

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	787,349	17,740,758	18,528,107	0	11,439,241	11,439,241	787,349	6,301,517	7,088,866
1	556000	System Control & Load Dispatching	0	77,088	77,088	0	49,706	49,706	0	27,382	27,382
E-557	557XXX	Other Expense	(1,759,663)	1,975,479	215,816	(5,487,629)	1,273,789	(4,213,840)	3,727,966	701,690	4,429,656
TOTAL OTHER POWER SUPPLY EXPENSE			(972,314)	19,793,325	18,821,011	(5,487,629)	12,762,736	7,275,107	4,515,315	7,030,589	11,545,904
TOTAL PRODUCTION OPERATING EXP			310,878	35,388,172	35,699,050	(4,716,058)	22,818,292	18,102,234	5,026,936	12,569,880	17,596,816
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	155,127	155,127	0	100,026	100,026	0	55,101	55,101
1	561000	Load Dispatching	0	235,082	235,082	0	151,581	151,581	0	83,501	83,501
1	562000	Station Expense	0	30,130	30,130	0	19,428	19,428	0	10,702	10,702
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	58,362	58,362	0	37,632	37,632	0	20,730	20,730
1	565XXX	Transmission of Electricity by Others	0	1,676,118	1,676,118	0	1,080,761	1,080,761	0	595,357	595,357
1	566000	Miscellaneous Transmission Expense	0	686,494	686,494	0	442,651	442,651	0	243,843	243,843
1	567000	Rent	0	7,668	7,668	0	4,944	4,944	0	2,724	2,724
MAINTENANCE											
1	568000	Supervision & Engineering	0	27,405	27,405	0	17,671	17,671	0	9,734	9,734
1	569000	Structures	8,268	29,079	37,347	8,268	18,750	27,018	0	10,329	10,329
1	570000	Station Equipment	0	33,477	33,477	0	21,586	21,586	0	11,891	11,891
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	3,671	144,000	147,671	3,400	92,851	96,251	271	51,149	51,420
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	15,243	15,243	0	9,829	9,829	0	5,414	5,414
TOTAL TRANSMISSION OPERATING EXP			11,939	3,098,185	3,110,124	11,668	1,997,710	2,009,378	271	1,100,475	1,100,746

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For Month Ended July 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	Total	
E-DEPX		Depreciation Expense-Production	1,406,364	2,585,833	3,992,197	1,013,175	1,667,345	2,680,520	393,189	918,488	1,311,677	
E-DEPX		Depreciation Expense-Transmission	60,597	2,001,023	2,061,620	43,862	1,290,260	1,334,122	16,735	710,763	727,498	
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	30,883	0	30,883	22,876	0	22,876	8,007	0	8,007	
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	(271,240)	0	(271,240)	(122,834)	0	(122,834)	(148,406)	0	(148,406)	
99	407434	EIM Deferred O&M	(34,125)	0	(34,125)	0	0	0	(34,125)	0	(34,125)	
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,266,806)	0	(1,266,806)	(846,590)	0	(846,590)	(420,216)	0	(420,216)	
99	407451	Deferral CEIP	(149,221)	0	(149,221)	(149,221)	0	(149,221)	0	0	0	
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(203,669)	0	(203,669)	0	0	0	(203,669)	0	(203,669)	
99	407494	Amortization of Schedule 98 REC Rev	(6,945)	0	(6,945)	(6,945)	0	(6,945)	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	1,495,841	1,495,841	0	964,518	964,518	0	531,323	531,323	
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(404,819)	6,273,532	5,868,713	(125,898)	4,045,173	3,919,275	(278,921)	2,228,359	1,949,438	
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(82,002)	44,759,889	44,677,887	(4,830,288)	28,861,175	24,030,887	4,748,286	15,898,714	20,647,000	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	60,276	250,359	310,635	47,464	173,684	221,148	12,812	76,675	89,487
3	582000	Station Expense	68,617	14,231	82,848	42,823	9,873	52,696	25,794	4,358	30,152
3	583000	Overhead Line Expense	147,807	33,631	181,438	98,700	23,331	122,031	49,107	10,300	59,407
3	584000	Underground Line Expense	232,471	(17)	232,454	137,712	(12)	137,700	94,759	(5)	94,754
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	929	0	929	929	0	929	0	0	0
3	586000	Meter Expense	181,399	(406)	180,993	143,799	(282)	143,517	37,600	(124)	37,476
3	587000	Customer Installations Expense	63,737	5,998	69,735	40,977	4,161	45,138	22,760	1,837	24,597
3	588000	Miscellaneous Distribution Expense	221,078	1,122,054	1,343,132	181,762	778,414	960,176	39,316	343,640	382,956
3	589000	Rent	0	21,112	21,112	0	14,646	14,646	0	6,466	6,466
		MAINTENANCE:									
3	590000	Supervision & Engineering	15,986	121,680	137,666	9,095	84,414	93,509	6,891	37,266	44,157
3	591000	Structures	35,968	1,005	36,973	22,220	697	22,917	13,748	308	14,056
3	592000	Station Equipment	34,563	2,714	37,277	35,314	1,883	37,197	(751)	831	80
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,950,503	10	1,950,513	1,331,073	7	1,331,080	619,430	3	619,433
3	594000	Underground Lines	58,742	0	58,742	33,524	0	33,524	25,218	0	25,218
3	595000	Line Transformers	42,536	0	42,536	34,415	0	34,415	8,121	0	8,121
3	596000	Street Light & Signal System Maintenance Exp	145	0	145	163	0	163	(18)	0	(18)
3	597000	Meters	543	0	543	1,103	0	1,103	(560)	0	(560)
3	598000	Miscellaneous Distribution Expense	23,412	18,098	41,510	16,382	12,555	28,937	7,030	5,543	12,573
		TOTAL DISTRIBUTION OPERATING EXP	3,138,712	1,590,469	4,729,181	2,177,455	1,103,371	3,280,826	961,257	487,098	1,448,355
E-DEPX		Depreciation Expense-Distribution	5,072,182	7,089	5,079,271	3,508,421	4,918	3,513,339	1,563,761	2,171	1,565,932
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,285	0	10,285	10,285	0	10,285	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,909,274	0	4,909,274	4,389,464	0	4,389,464	519,810	0	519,810
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,991,741	7,089	9,998,830	7,908,170	4,918	7,913,088	2,083,571	2,171	2,085,742
		TOTAL DISTRIBUTION EXPENSES	13,130,453	1,597,558	14,728,011	10,085,625	1,108,289	11,193,914	3,044,828	489,269	3,534,097

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	12,327	12,327	0	8,011	8,011	0	4,316	4,316
2	902000	Meter Reading Expenses	40,151	13,664	53,815	28,915	8,880	37,795	11,236	4,784	16,020
2	903XXX	Customer Records & Collection Expenses	95,859	642,176	738,035	58,952	417,331	476,283	36,907	224,845	261,752
2	904000	Uncollectible Accounts	249,223	0	249,223	168,362	0	168,362	80,861	0	80,861
2	905000	Misc Customer Accounts	0	5,823	5,823	0	3,784	3,784	0	2,039	2,039
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>385,233</b>	<b>673,990</b>	<b>1,059,223</b>	<b>256,229</b>	<b>438,006</b>	<b>694,235</b>	<b>129,004</b>	<b>235,984</b>	<b>364,988</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	3,372,071	14,024	3,386,095	3,011,450	9,114	3,020,564	360,621	4,910	365,531
2	909000	Advertising	38,640	24,619	63,259	30,449	15,999	46,448	8,191	8,620	16,811
2	910000	Misc Customer Service & Info Exp	0	735	735	0	478	478	0	257	257
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,410,711</b>	<b>39,378</b>	<b>3,450,089</b>	<b>3,041,899</b>	<b>25,591</b>	<b>3,067,490</b>	<b>368,812</b>	<b>13,787</b>	<b>382,599</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	153,367	2,316,437	2,469,804	80,313	1,591,462	1,671,775	73,054	724,975	798,029
4	921000	Office Supplies & Expenses	624	343,496	344,120	624	235,992	236,616	0	107,504	107,504
4	922000	Admin Exp Transferred--Credit	0	(9,358)	(9,358)	0	(6,429)	(6,429)	0	(2,929)	(2,929)
4	923000	Outside Services Employed	185,404	1,042,901	1,228,305	177,044	716,504	893,548	8,360	326,397	334,757
4	924000	Property Insurance Premium	0	257,603	257,603	0	176,981	176,981	0	80,622	80,622
4	925XXX	Injuries and Damages	989,857	722,334	1,712,191	663,303	496,265	1,159,568	326,554	226,069	552,623
4	926XXX	Employee Pensions and Benefits	264,844	2,242,930	2,507,774	208,752	1,540,960	1,749,712	56,092	701,970	758,062
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	332,371	380,042	712,413	272,393	245,051	517,444	59,978	134,991	194,969
4	930000	Miscellaneous General Expenses	27,206	416,676	443,882	24,479	286,269	310,748	2,727	130,407	133,134
4	931000	Rents	700	92,374	93,074	0	63,464	63,464	700	28,910	29,610
4	935000	Maintenance of General Plant	132,129	1,195,609	1,327,738	96,746	821,419	918,165	35,383	374,190	409,573
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>2,086,602</b>	<b>9,001,044</b>	<b>11,087,646</b>	<b>1,523,654</b>	<b>6,167,938</b>	<b>7,691,592</b>	<b>562,948</b>	<b>2,833,106</b>	<b>3,396,054</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended July 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	316,016	1,502,858	1,818,874	234,465	1,032,509	1,266,974	81,551	470,349	551,900
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	149,289	3,770,554	3,919,843	149,289	2,590,484	2,739,773	0	1,180,070	1,180,070
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	23,043	142,687	165,730	18,121	95,111	113,232	4,922	47,576	52,498
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
99	407344	Regulatory Credit - Amort - WF Resiliency	712,392	0	712,392	541,207	0	541,207	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	10,224	0	10,224	10,224	0	10,224	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	7,238	0	7,238	7,238	0	7,238	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	(2,006,392)	0	(2,006,392)	(1,415,267)	0	(1,415,267)	(591,125)	0	(591,125)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(927,493)	0	(927,493)	(630,092)	0	(630,092)	(297,401)	0	(297,401)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	79,677	160,174	239,851	59,758	110,044	169,802	19,919	50,130	70,049
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(1,245,655)</b>	<b>5,636,818</b>	<b>4,391,163</b>	<b>(712,034)</b>	<b>3,869,717</b>	<b>3,157,683</b>	<b>(533,621)</b>	<b>1,767,101</b>	<b>1,233,480</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>840,947</b>	<b>14,637,862</b>	<b>15,478,809</b>	<b>811,620</b>	<b>10,037,655</b>	<b>10,849,275</b>	<b>29,327</b>	<b>4,600,207</b>	<b>4,629,534</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>17,685,342</b>	<b>61,708,677</b>	<b>79,394,019</b>	<b>9,365,085</b>	<b>40,470,716</b>	<b>49,835,801</b>	<b>8,320,257</b>	<b>21,237,961</b>	<b>29,558,218</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>29,441,746</b>			<b>22,754,484</b>			<b>6,687,262</b>
E-FIT		FEDERAL INCOME TAX			1,615,353			925,672			689,681
E-FIT		DEFERRED FEDERAL INCOME TAX			874,228			1,166,161			(291,933)
E-FIT		AMORTIZED ITC			(59,583)			(38,419)			(21,164)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>27,011,748</b>			<b>20,701,070</b>			<b>6,310,678</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.987%	35.013%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.374%	30.626%
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 July 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	13,016	103,417	116,433	11,616	66,683	78,299	1,400	36,734	38,134
1	456010	Other Electric Rev-Financial	0	24,955	24,955	0	16,091	16,091	0	8,864	8,864
1	456015	Other Electric Rev-CT Fuel Sales	0	1,217,290	1,217,290	0	784,909	784,909	0	432,381	432,381
1	456016	Other Electric Rev-Resource Opt	0	852,390	852,390	0	549,621	549,621	0	302,769	302,769
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	39,290	39,290	0	25,334	25,334	0	13,956	13,956
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(14,850)	82,188	67,338	0	52,995	52,995	(14,850)	29,193	14,343
1	456050	Other Electric Rev-Attachment Fees	79,689	0	79,689	56,969	0	56,969	22,720	0	22,720
1	456100	Transmission Revenue of Others	0	3,122,661	3,122,661	0	2,013,492	2,013,492	0	1,109,169	1,109,169
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	109,407	109,407	0	70,546	70,546	0	38,861	38,861
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(1,006,489)	0	(1,006,489)	(877,559)	0	(877,559)	(128,930)	0	(128,930)
1	456329	Amortization Res Decoupling Deferral	2,120,205	0	2,120,205	1,523,002	0	1,523,002	597,203	0	597,203
1	456338	Non-res Decoupling Deferred Rev	(1,315,367)	0	(1,315,367)	(998,696)	0	(998,696)	(316,671)	0	(316,671)
1	456339	Amortization Non-res Decoupling	221,231	0	221,231	173,684	0	173,684	47,547	0	47,547
1	456380	Other Electric Revenue-Clearwater	30,647	0	30,647	0	0	0	30,647	0	30,647
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	(9,223)	(9,223)	0	(5,947)	(5,947)	0	(3,276)	(3,276)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	9,223	9,223	0	5,947	5,947	0	3,276	3,276
1	456730	Other Elec Rev-Intraco Thermal	0	264,873	264,873	0	170,790	170,790	0	94,083	94,083
TOTAL ACCOUNT 456			146,421	6,051,828	6,198,249	(97,878)	3,902,220	3,804,342	244,299	2,149,608	2,393,907

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended July 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	16,498,126	16,498,126	0	10,637,992	10,637,992	0	5,860,134	5,860,134
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	221,622	221,622	0	142,902	142,902	0	78,720	78,720
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	787,349	0	787,349	0	0	0	787,349	0	787,349
1	555550	Non Monetary - Exchange Power	0	12,500	12,500	0	8,060	8,060	0	4,440	4,440
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	330,236	330,236	0	212,936	212,936	0	117,300	117,300
1	555710	Intercompany Purchase	0	110,082	110,082	0	70,981	70,981	0	39,101	39,101
1	555740	Purchased Power - EIM	0	568,192	568,192	0	366,370	366,370	0	201,822	201,822
TOTAL ACCOUNT 555			787,349	17,740,758	18,528,107	0	11,439,241	11,439,241	787,349	6,301,517	7,088,866

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended July 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	3,972	449,704	453,676	3,972	289,969	293,941	0	159,735	159,735
1	557010	Other Power Supply Expense - Financial	0	1,313,168	1,313,168	0	846,731	846,731	0	466,437	466,437
1	557018	Merchandise Processing Fee	0	4,363	4,363	0	2,813	2,813	0	1,550	1,550
1	557150	Fuel - Economic Dispatch	0	(2,013,128)	(2,013,128)	0	(1,298,065)	(1,298,065)	0	(715,063)	(715,063)
1	557160	Power Supply Expense - Miscellaneous	137	27,190	27,327	137	17,532	17,669	0	9,658	9,658
99	557161	Unbilled Add-Ons	217,493	0	217,493	106,675	0	106,675	110,818	0	110,818
1	557165	Other Resource Costs-CAISO Charges	0	21,946	21,946	0	14,151	14,151	0	7,795	7,795
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	26,134	26,134	0	16,851	16,851	0	9,283	9,283
1	557171	REC Broker Fees	0	13,323	13,323	0	8,591	8,591	0	4,732	4,732
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	144,189	0	144,189	144,189	0	144,189	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	(4,928,192)	0	(4,928,192)	(4,928,192)	0	(4,928,192)	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	1,427,276	0	1,427,276	1,427,276	0	1,427,276	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	(2,205,597)	0	(2,205,597)	(2,205,597)	0	(2,205,597)	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(77,547)	0	(77,547)	(77,547)	0	(77,547)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,360,838	0	2,360,838	0	0	0	2,360,838	0	2,360,838
99	557390	Idaho PCA Amortization	1,229,545	0	1,229,545	0	0	0	1,229,545	0	1,229,545
1	557395	Optional Renewable Power Expense Offset	0	212	212	0	137	137	0	75	75
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	72,995	72,995	0	47,067	47,067	0	25,928	25,928
1	557711	Turbine Gas Bookout Offset	0	(72,995)	(72,995)	0	(47,067)	(47,067)	0	(25,928)	(25,928)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,132,567	2,132,567	0	1,375,079	1,375,079	0	757,488	757,488
		<b>TOTAL ACCOUNT 557</b>	<b>(1,759,663)</b>	<b>1,975,479</b>	<b>215,816</b>	<b>(5,487,629)</b>	<b>1,273,789</b>	<b>(4,213,840)</b>	<b>3,727,966</b>	<b>701,690</b>	<b>4,429,656</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended July 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	140,569	14,024	154,593	132,664	9,114	141,778	7,905	4,910	12,815
99	908600	Public Purpose Tariff Rider Expense Offset	2,906,677	0	2,906,677	2,581,325	0	2,581,325	325,352	0	325,352
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	262,860	0	262,860	235,496	0	235,496	27,364	0	27,364
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>3,372,071</b>	<b>14,024</b>	<b>3,386,095</b>	<b>3,011,450</b>	<b>9,114</b>	<b>3,020,564</b>	<b>360,621</b>	<b>4,910</b>	<b>365,531</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.987%	35.013%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.35%	55.35%
2	Cost of Debt		5.228%	5.236%
	Total Weighted Cost		2.894%	2.898%
E-APL	Net Rate Base	3,374,799,294	2,264,335,863	1,110,463,431
	Interest Deduction for FIT Calculation	97,711,110	65,529,880	32,181,230
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	108,835,765	72,590,285	36,245,480
E-OPS	Less: Operating & Maintenance Expense	59,135,313	34,845,755	24,289,558
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,613,740	9,466,262	4,147,478
E-OTX	Less: Taxes Other than FIT	6,644,966	5,523,784	1,121,182
	Net Operating Income Before FIT	29,441,746	22,754,484	6,687,262
E-INT	Less: Monthly Interest Expense	8,142,592	5,460,823	2,681,769
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(13,604,788)	(12,885,700)	(719,088)
	Taxable Net Operating Income	7,692,157	4,407,961	3,284,196
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,615,353	925,672	689,681
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,615,353	925,672	689,681
E-DTE	Deferred FIT	2,160,553	2,334,063	(173,510)
E-DTE	Customer Tax Credit Amortization	(1,286,325)	(1,167,902)	(118,423)
1	411400 Amortized Investment Tax Credit	(59,583)	(38,419)	(21,164)
	Total Net FIT/Deferred FIT	2,429,998	2,053,414	376,584

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 July 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	7,014,732	10,026,369	17,041,101	4,959,497	6,690,576	11,650,073	2,055,235	3,335,793	5,391,028
12	997001 Contributions In Aid of Construction	0	838,333	838,333	0	558,808	558,808	0	279,525	279,525
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(204,387)	(204,387)	0	(136,238)	(136,238)	0	(68,149)	(68,149)
99	997007 Idaho PCA	3,556,257	0	3,556,257	0	0	0	3,556,257	0	3,556,257
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	17,557	17,557	0	8,783	8,783
99	997018 DSM Tariff Rider	(5,646,467)	0	(5,646,467)	(3,781,189)	0	(3,781,189)	(1,865,278)	0	(1,865,278)
12	997020 FAS87 Current Pension Accrual	0	(160,976)	(160,976)	0	(107,302)	(107,302)	0	(53,674)	(53,674)
12	997027 Uncollectibles	(215,153)	(283,444)	(498,597)	(210,940)	(188,935)	(399,875)	(4,213)	(94,509)	(98,722)
99	997031 Decoupling Mechanism	(19,579)	0	(19,579)	179,569	0	179,569	(199,148)	0	(199,148)
12	997032 Interest Rate Swaps	0	333,902	333,902	0	222,569	222,569	0	111,333	111,333
99	997033 BPA Residential Exchange	(81,068)	0	(81,068)	(51,175)	0	(51,175)	(29,893)	0	(29,893)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	71,125	71,125	0	48,865	48,865	0	22,260	22,260
99	997043 Washington Deferred Power Costs	(3,356,727)	0	(3,356,727)	(3,356,727)	0	(3,356,727)	0	0	0
12	997044 Non-Monetary Power Costs	0	12,500	12,500	0	8,332	8,332	0	4,168	4,168
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	(130,673)	(130,673)	0	(65,365)	(65,365)
12	997049 Tax Depreciation	0	(15,166,590)	(15,166,590)	0	(10,109,594)	(10,109,594)	0	(5,056,996)	(5,056,996)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,219	22,219	0	11,114	11,114
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,109	49,109	0	24,565	24,565
99	997065 Amortization - Unbilled Revenue Add-Ins	395,288	0	395,288	291,966	0	291,966	103,322	0	103,322
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	107,466	107,466	0	59,200	59,200
12	997080 Book Transportation Depreciation	0	673,412	673,412	0	448,876	448,876	0	224,536	224,536
12	997081 Deferred Compensation	0	(9,033)	(9,033)	0	(6,021)	(6,021)	0	(3,012)	(3,012)
4	997082 Meal Disallowances	0	36,279	36,279	0	24,925	24,925	0	11,354	11,354
12	997083 Paid Time Off	0	(207,570)	(207,570)	0	(138,360)	(138,360)	0	(69,210)	(69,210)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(113,146)	0	(113,146)	0	0	0	(113,146)	0	(113,146)
99	997095 WA REC Deferral	(2,283,144)	0	(2,283,144)	(2,283,144)	0	(2,283,144)	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,817	1,817	0	909	909
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	(3,499,493)	(3,499,493)	0	(1,750,508)	(1,750,508)
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	(12,572)	(12,572)	8,094	(6,289)	1,805
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	(356,652)	0	(356,652)	(205,969)	0	(205,969)	(150,683)	0	(150,683)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended July 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	392,076	392,076	0	261,346	261,346	0	130,730	130,730
99	997120 Transportation Tax Disallowance	0	9,237	9,237	0	6,157	6,157	0	3,080	3,080
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	(145,935)	(145,935)	0	(97,276)	(97,276)	0	(48,659)	(48,659)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,349,804)	(1,349,804)	0	(675,196)	(675,196)
99	997130 Wild Fire Resiliency Deferral	(1,330,070)	0	(1,330,070)	(910,130)	0	(910,130)	(419,940)	0	(419,940)
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	(149,221)	0	(149,221)	(149,221)	0	(149,221)	0	0	0
99	997138 Intervenor Funding	9,379	0	9,379	9,379	0	9,379	0	0	0
99	997139 Pension Settlement	0	39,342	39,342	0	26,224	26,224	0	13,118	13,118
99	997140 Insurance Balancing	(920,930)	0	(920,930)	(623,529)	0	(623,529)	(297,401)	0	(297,401)
99	997141 CCA	93,597	0	93,597	0	0	0	93,597	0	93,597
99	997143 Depreciation Rate Deferral	180,089	0	180,089	57,094	0	57,094	122,995	0	122,995
99	997145 Sec 174 Research Costs	0	238,240	238,240	0	158,804	158,804	0	79,436	79,436
99	997146 Clean Fuel Program	12,480	0	12,480	12,480	0	12,480	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>		<b>(2,910,507)</b>	<b>(10,694,281)</b>	<b>(13,604,788)</b>	<b>(5,763,082)</b>	<b>(7,122,618)</b>	<b>(12,885,700)</b>	<b>2,852,575</b>	<b>(3,571,663)</b>	<b>(719,088)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.657%	33.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Month Ended July 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	1,009,462	1,009,462	0	672,877	672,877	0	336,585	336,585
99	410100	Deferred Federal Income Tax Expense - Washington	878,558	0	878,558	878,558	0	878,558	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	204,193	0	204,193	0	0	0	204,193	0	204,193
	410100	Total	1,082,751	1,009,462	2,092,213	878,558	672,877	1,551,435	204,193	336,585	540,778
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,111,636)	(1,111,636)	0	(740,983)	(740,983)	0	(370,653)	(370,653)
99	411100	Deferred Federal Income Tax Expense - Washington	1,373,183	0	1,373,183	1,373,183	0	1,373,183	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(424,634)	0	(424,634)	0	0	0	(424,634)	0	(424,634)
	411100	Total	948,549	(1,111,636)	(163,087)	1,373,183	(740,983)	632,200	(424,634)	(370,653)	(795,287)
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
<b>Total Deferred Federal Income Tax Expense</b>			<b>2,262,727</b>	<b>(102,174)</b>	<b>2,160,553</b>	<b>2,402,169</b>	<b>(68,106)</b>	<b>2,334,063</b>	<b>(139,442)</b>	<b>(34,068)</b>	<b>(173,510)</b>
99	411193	Customer Tax Credit Amortization - Washington	(1,167,902)	0	(1,167,902)	(1,167,902)	0	(1,167,902)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(118,423)	0	(118,423)	0	0	0	(118,423)	0	(118,423)
	411193	Total	(1,286,325)	0	(1,286,325)	(1,167,902)	0	(1,167,902)	(118,423)	0	(118,423)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.657%			33.343%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	5,337	5,337	0	3,441	3,441	0	1,896	1,896
1	408140	State Kwh Generation Tax	0	123,007	123,007	0	79,315	79,315	0	43,692	43,692
1	408150	R&P Property Tax--Production	0	998,860	998,860	0	644,065	644,065	0	354,795	354,795
1	408180	R&P Property Tax--Transmission	0	368,637	368,637	0	237,697	237,697	0	130,940	130,940
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,495,841</b>	<b>1,495,841</b>	<b>0</b>	<b>964,518</b>	<b>964,518</b>	<b>0</b>	<b>531,323</b>	<b>531,323</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	2,092,618	0	2,092,618	2,092,618	0	2,092,618	0	0	0
99	408120	Municipal Occupation & License Tax	2,144,255	0	2,144,255	1,803,375	0	1,803,375	340,880	0	340,880
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)
<b>TOTAL DISTRIBUTION</b>			<b>4,909,274</b>	<b>0</b>	<b>4,909,274</b>	<b>4,389,464</b>	<b>0</b>	<b>4,389,464</b>	<b>519,810</b>	<b>0</b>	<b>519,810</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	79,677	160,174	239,851	59,758	110,044	169,802	19,919	50,130	70,049
<b>TOTAL A&amp;G</b>			<b>79,677</b>	<b>160,174</b>	<b>239,851</b>	<b>59,758</b>	<b>110,044</b>	<b>169,802</b>	<b>19,919</b>	<b>50,130</b>	<b>70,049</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,988,951</b>	<b>1,656,015</b>	<b>6,644,966</b>	<b>4,449,222</b>	<b>1,074,562</b>	<b>5,523,784</b>	<b>539,729</b>	<b>581,453</b>	<b>1,121,182</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-1A</b>
For Month Ended July 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	7,041,666	7,041,666	0	4,540,466	4,540,466	0	2,501,200	2,501,200
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	965,223	965,223	0	622,376	622,376	0	342,847	342,847
1	182381	CDA Settlement Past Storage	0	26,080,526	26,080,526	0	16,816,723	16,816,723	0	9,263,803	9,263,803
1	302000	Franchises & Consents	2,936,757	44,049,218	46,985,975	2,936,757	28,402,936	31,339,693	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)	6,995,360	103,374,978	110,370,338	6,995,360	71,021,711	78,017,071	0	32,353,267	32,353,267
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	38,440,377	38,440,377	0	26,409,692	26,409,692	0	12,030,685	12,030,685
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,527,949	7,527,949	0	5,171,927	5,171,927	0	2,356,022	2,356,022
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	2,937,549	29,748	2,967,297	2,937,549	20,438	2,957,987	0	9,310	9,310
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	23,015,018	23,015,018	0	15,812,008	15,812,008	0	7,203,010	7,203,010
		TOTAL INTANGIBLE PLANT	13,189,382	359,977,130	373,166,512	13,189,382	243,424,871	256,614,253	0	116,552,259	116,552,259
		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	112,463,791	28,846,621	141,310,412	73,473,778	18,600,301	92,074,079	38,990,013	10,246,320	49,236,333
1	312000	Boiler Plant	147,073,348	77,116,917	224,190,265	93,599,456	49,724,988	143,324,444	53,473,892	27,391,929	80,865,821
1	313000	Generators	840,533	0	840,533	541,528	0	541,528	299,005	0	299,005
1	314000	Turbogenerator Units	40,243,810	18,739,181	58,982,991	26,300,357	12,083,024	38,383,381	13,943,453	6,656,157	20,599,610
1	315000	Accessory Electric Equipment	18,880,821	12,501,086	31,381,907	12,329,835	8,060,700	20,390,535	6,550,986	4,440,386	10,991,372
1	316000	Miscellaneous Power Plant Equipment	15,498,087	2,804,155	18,302,242	10,121,338	1,808,119	11,929,457	5,376,749	996,036	6,372,785
		TOTAL STEAM PRODUCTION PLANT	335,000,390	143,865,542	478,865,932	216,366,292	92,764,501	309,130,793	118,634,098	51,101,041	169,735,139
		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	118,597,195	118,597,195	0	76,471,471	76,471,471	0	42,125,724	42,125,724
1	332XXX	Reservoirs, Dams, & Waterways	0	267,698,479	267,698,479	0	172,611,979	172,611,979	0	95,086,500	95,086,500
1	333000	Waterwheels, Turbines, & Generators	0	236,058,747	236,058,747	0	152,210,680	152,210,680	0	83,848,067	83,848,067
1	334000	Accessory Electric Equipment	0	87,591,866	87,591,866	0	56,479,235	56,479,235	0	31,112,631	31,112,631
1	335XXX	Miscellaneous Power Plant Equipment	0	14,560,906	14,560,906	0	9,388,872	9,388,872	0	5,172,034	5,172,034
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	796,806,224	796,806,224	0	513,780,652	513,780,652	0	283,025,572	283,025,572
		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	17,662,254	17,662,254	0	11,388,621	11,388,621	0	6,273,633	6,273,633
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,565	21,071,565	0	13,586,945	13,586,945	0	7,484,620	7,484,620
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	241,497,213	241,497,213	0	155,717,403	155,717,403	0	85,779,810	85,779,810
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	27,105,811	27,105,811	0	17,477,827	17,477,827	0	9,627,984	9,627,984
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,626,928	1,626,928	0	1,049,043	1,049,043	0	577,885	577,885
		TOTAL OTHER PRODUCTION PLANT	0	331,469,445	331,469,445	0	213,731,497	213,731,497	0	117,737,948	117,737,948
		TOTAL PRODUCTION PLANT	335,000,390	1,272,141,211	1,607,141,601	216,366,292	820,276,650	1,036,642,942	118,634,098	451,864,561	570,498,659

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-1A</b>
For Month Ended July 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,387,705	30,016,063	410,632	18,949,192	19,359,824	217,726	10,438,513	10,656,239
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	60,644	37,301,010	37,361,654	39,098	24,051,691	24,090,789	21,546	13,249,319	13,270,865
1	353XXX	Station Equipment	12,951,350	387,879,488	400,830,838	8,464,695	250,104,694	258,569,389	4,486,655	137,774,794	142,261,449
1	354000	Towers & Fixtures	16,042,794	1,142,818	17,185,612	10,484,353	736,889	11,221,242	5,558,441	405,929	5,964,370
1	355000	Poles & Fixtures	5,418	384,765,434	384,770,852	3,541	248,096,752	248,100,293	1,877	136,668,682	136,670,559
1	356000	Overhead Conductors & Devices	12,583,587	179,313,843	191,897,430	8,222,841	115,621,566	123,844,407	4,360,746	63,692,277	68,053,023
1	357000	Underground Conduit	0	3,462,601	3,462,601	0	2,232,685	2,232,685	0	1,229,916	1,229,916
1	358000	Underground Conductors & Devices	0	6,940,138	6,940,138	0	4,475,001	4,475,001	0	2,465,137	2,465,137
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
<b>TOTAL TRANSMISSION PLANT</b>			<b>42,350,985</b>	<b>1,032,722,341</b>	<b>1,075,073,326</b>	<b>27,676,678</b>	<b>665,899,365</b>	<b>693,576,043</b>	<b>14,674,307</b>	<b>366,822,976</b>	<b>381,497,283</b>
<b>DISTRIBUTION PLANT:</b>											
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	4,269,774	0	4,269,774	1,492,452	0	1,492,452	2,777,322	0	2,777,322
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,140,025	0	32,140,025	23,227,388	0	23,227,388	8,912,637	0	8,912,637
3	362000	Station Equipment	171,358,237	3,297,247	174,655,484	111,627,462	2,287,432	113,914,894	59,730,775	1,009,815	60,740,590
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	607,063,577	0	607,063,577	400,863,560	0	400,863,560	206,200,017	0	206,200,017
99	365000	Overhead Conductors & Devices	381,729,192	0	381,729,192	239,093,496	0	239,093,496	142,635,696	0	142,635,696
99	366000	Underground Conduit	181,682,730	0	181,682,730	120,812,081	0	120,812,081	60,870,649	0	60,870,649
99	367000	Underground Conductors & Devices	301,046,029	0	301,046,029	199,501,696	0	199,501,696	101,544,333	0	101,544,333
99	368000	Line Transformers	373,658,381	0	373,658,381	262,730,585	0	262,730,585	110,927,796	0	110,927,796
99	369XXX	Services	231,668,549	0	231,668,549	149,566,485	0	149,566,485	82,102,064	0	82,102,064
99	371XXX	Installations on Customers' Premises	11,878,636	0	11,878,636	11,878,636	0	11,878,636	0	0	0
99	370XXX	Meters	88,097,251	0	88,097,251	63,309,124	0	63,309,124	24,788,127	0	24,788,127
99	373XXX	Street Light & Signal Systems	86,690,526	0	86,690,526	57,242,011	0	57,242,011	29,448,515	0	29,448,515
<b>TOTAL DISTRIBUTION PLANT</b>			<b>2,483,544,317</b>	<b>3,297,247</b>	<b>2,486,841,564</b>	<b>1,651,709,341</b>	<b>2,287,432</b>	<b>1,653,996,773</b>	<b>831,834,976</b>	<b>1,009,815</b>	<b>832,844,791</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,515,952	10,412,218	11,928,170	811,230	7,153,506	7,964,736	704,722	3,258,712	3,963,434
4	390XXX	Structures & Improvements	28,022,455	113,400,015	141,422,470	18,172,839	77,909,212	96,082,051	9,849,616	35,490,803	45,340,419
4	391XXX	Office Furniture & Equipment	2,291,168	46,224,497	48,515,665	2,275,632	31,757,616	34,033,248	15,536	14,466,881	14,482,417
4	392XXX	Transportation Equipment	40,443,492	33,521,600	73,965,092	26,933,573	23,030,345	49,963,918	13,509,919	10,491,255	24,001,174
4	393000	Stores Equipment	901,710	4,413,784	5,315,494	716,305	3,032,402	3,748,707	185,405	1,381,382	1,566,787
4	394000	Tools, Shop & Garage Equipment	3,429,667	19,371,405	22,801,072	2,014,534	13,308,736	15,323,270	1,415,133	6,062,669	7,477,802
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	3,778,347	4,179,424	398,866	2,595,838	2,994,704	2,211	1,182,509	1,184,720
4	396XXX	Power Operated Equipment	20,405,116	5,476,781	25,881,897	12,500,353	3,762,713	16,263,066	7,904,763	1,714,068	9,618,831
4	397XXX	Communications Equipment	29,608,675	114,299,949	143,908,624	22,812,847	78,527,494	101,340,341	6,795,828	35,772,455	42,568,283
4	398000	Miscellaneous Equipment	25,679	848,207	873,886	0	582,744	582,744	25,679	265,463	291,142
<b>TOTAL GENERAL PLANT</b>			<b>127,044,991</b>	<b>351,863,590</b>	<b>478,908,581</b>	<b>86,636,179</b>	<b>241,740,842</b>	<b>328,377,021</b>	<b>40,408,812</b>	<b>110,122,748</b>	<b>150,531,560</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>3,001,130,065</b>	<b>3,020,001,519</b>	<b>6,021,131,584</b>	<b>1,995,577,872</b>	<b>1,973,629,160</b>	<b>3,969,207,032</b>	<b>1,005,552,193</b>	<b>1,046,372,359</b>	<b>2,051,924,552</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-1A</b>
For Month Ended July 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
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	(305,979,802)	(79,220,945)	(385,200,747)	(203,482,636)	(51,081,665)	(254,564,301)	(102,497,166)	(28,139,280)	(130,636,446)
E-ADEP		Hydro Production Plant	0	(211,780,738)	(211,780,738)	0	(136,556,220)	(136,556,220)	0	(75,224,518)	(75,224,518)
E-ADEP		Other Production Plant	0	(185,384,846)	(185,384,846)	0	(119,536,149)	(119,536,149)	0	(65,848,697)	(65,848,697)
E-ADEP		Transmission Plant	(28,506,222)	(265,442,973)	(293,949,195)	(17,519,388)	(171,157,629)	(188,677,017)	(10,986,834)	(94,285,344)	(105,272,178)
E-ADEP		Distribution Plant	(813,219,664)	(620,070)	(813,839,734)	(508,655,781)	(430,167)	(509,085,948)	(304,563,883)	(189,903)	(304,753,786)
E-ADEP		General Plant	(52,643,367)	(118,242,592)	(170,885,959)	(35,131,434)	(81,236,208)	(116,367,642)	(17,511,933)	(37,006,384)	(54,518,317)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,200,349,055)</b>	<b>(860,692,164)</b>	<b>(2,061,041,219)</b>	<b>(764,789,239)</b>	<b>(559,998,038)</b>	<b>(1,324,787,277)</b>	<b>(435,559,816)</b>	<b>(300,694,126)</b>	<b>(736,253,942)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,292,160)	(20,292,160)	0	(13,084,385)	(13,084,385)	0	(7,207,775)	(7,207,775)
E-AAMT		Distribution-Franchises/Misc Intangibles	(640,367)	0	(640,367)	(640,367)	0	(640,367)	0	0	0
E-AAMT		General Plant - 303000	0	(4,181,905)	(4,181,905)	0	(2,867,788)	(2,867,788)	0	(1,314,117)	(1,314,117)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,235,339)	(152,502,874)	(157,738,213)	(5,235,339)	(104,774,049)	(110,009,388)	0	(47,728,825)	(47,728,825)
E-AAMT		General Plant - 390200, 396200	0	(1,808,381)	(1,808,381)	0	(1,242,412)	(1,242,412)	0	(565,969)	(565,969)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(5,875,706)</b>	<b>(178,785,320)</b>	<b>(184,661,026)</b>	<b>(5,875,706)</b>	<b>(121,968,634)</b>	<b>(127,844,340)</b>	<b>0</b>	<b>(56,816,686)</b>	<b>(56,816,686)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,206,224,761)</b>	<b>(1,039,477,484)</b>	<b>(2,245,702,245)</b>	<b>(770,664,945)</b>	<b>(681,966,672)</b>	<b>(1,452,631,617)</b>	<b>(435,559,816)</b>	<b>(357,510,812)</b>	<b>(793,070,628)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,794,905,304</b>	<b>1,980,524,035</b>	<b>3,775,429,339</b>	<b>1,224,912,927</b>	<b>1,291,662,488</b>	<b>2,516,575,415</b>	<b>569,992,377</b>	<b>688,861,547</b>	<b>1,258,853,924</b>
<b>ACCUMULATED DFIT</b>											
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	(545,136,525)	(545,136,525)	0	(363,371,653)	(363,371,653)	0	(181,764,872)	(181,764,872)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,469,304)	(44,469,304)	0	(30,551,746)	(30,551,746)	0	(13,917,558)	(13,917,558)
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	(5,476,911)	(5,476,911)	0	(3,531,512)	(3,531,512)	0	(1,945,399)	(1,945,399)
1		ADFIT - CDA Settlement Costs (283333)	0	(202,697)	(202,697)	0	(130,699)	(130,699)	0	(71,998)	(71,998)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(929,159)	(929,159)	0	(619,350)	(619,350)	0	(309,809)	(309,809)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(596,214,596)</b>	<b>(596,214,596)</b>	<b>0</b>	<b>(398,204,960)</b>	<b>(398,204,960)</b>	<b>0</b>	<b>(198,009,636)</b>	<b>(198,009,636)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,794,905,304</b>	<b>1,384,309,439</b>	<b>3,179,214,743</b>	<b>1,224,912,927</b>	<b>893,457,528</b>	<b>2,118,370,455</b>	<b>569,992,377</b>	<b>490,851,911</b>	<b>1,060,844,288</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.374%	30.626%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.657%	33.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended July 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	1,794,905,304	1,384,309,439	3,179,214,743	1,224,912,927	893,457,528	2,118,370,455	569,992,377	490,851,911	1,060,844,288
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,158,460	44,340,292	52,498,752	6,140,628	30,463,111	36,603,739	2,017,832	13,877,181	15,895,013
4	Accumulated Amortization - AFUDC (182318)	(1,679,806)	(8,023,337)	(9,703,143)	(1,260,433)	(5,512,273)	(6,772,706)	(419,373)	(2,511,064)	(2,930,437)
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)	2,389,475	0	2,389,475	0	0	0	2,389,475	0	2,389,475
99	ADFIT - Boulder Park Disallowed (190040)	44,210	0	44,210	0	0	0	44,210	0	44,210
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)	13,744,734	0	13,744,734	13,744,734	0	13,744,734	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	20,812,828	0	20,812,828	20,812,828	0	20,812,828	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,257,088)	0	(7,257,088)	(7,257,088)	0	(7,257,088)	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)	(5,159,092)	0	(5,159,092)	(1,282,990)	0	(1,282,990)	(3,876,102)	0	(3,876,102)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(6,516,294)	0	(6,516,294)	(6,183,782)	0	(6,183,782)	(332,512)	0	(332,512)
99	ADFIT-Customer Tax Credit (190393)	1,368,421	0	1,368,421	1,298,594	0	1,298,594	69,827	0	69,827
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,522,561)	0	(5,522,561)	(2,973,504)	0	(2,973,504)	(2,549,057)	0	(2,549,057)
99	Colstrip-Regulatory Asset (182327)	22,593,151	0	22,593,151	13,268,427	0	13,268,427	9,324,724	0	9,324,724
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(328,752)	0	(328,752)	96,911	0	96,911	(425,663)	0	(425,663)
99	Colstrip Reg Asset ADFIT (283376)	(3,285,896)	0	(3,285,896)	(2,288,669)	0	(2,288,669)	(997,227)	0	(997,227)
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)	(10,167,141)	0	(10,167,141)	(7,317,255)	0	(7,317,255)	(2,849,886)	0	(2,849,886)
99	Colstrip ARO Liability (230027)	(15,441,947)	0	(15,441,947)	(10,091,316)	0	(10,091,316)	(5,350,631)	0	(5,350,631)
99	Colstrip ARO ADFIT (190376)	3,242,809	0	3,242,809	2,119,176	0	2,119,176	1,123,633	0	1,123,633
99	Colstrip ARO ADFIT (283377)	(1,464,239)	0	(1,464,239)	(815,545)	0	(815,545)	(648,694)	0	(648,694)
99	Customer Deposits (235199)	(4,692)	0	(4,692)	(4,692)	0	(4,692)	0	0	0
C-WKC	Working Capital	129,201,306	0	129,201,306	91,807,742	0	91,807,742	37,393,564	0	37,393,564
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	159,267,596	36,316,955	195,584,551	121,014,570	24,950,838	145,965,408	38,253,026	11,366,117	49,619,143
	NET RATE BASE	1,954,172,900	1,420,626,394	3,374,799,294	1,345,927,497	918,408,366	2,264,335,863	608,245,403	502,218,028	1,110,463,431

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 July 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	281,679	281,679			281,679	281,679		181,627	181,627		100,052	100,052	
	Steam (ED-ID)	393,189	393,189		393,189	393,189	393,189				393,189		393,189	
	Steam (ED-WA)	1,013,175	1,013,175		1,013,175	1,013,175	1,013,175	1,013,175		1,013,175				
1	Hydro (ED-AN)	1,455,295	1,455,295			1,455,295	1,455,295		938,374	938,374		516,921	516,921	
1	Other (ED-AN)	848,859	848,859			848,859	848,859		547,344	547,344		301,515	301,515	
<b>Total Electric Production</b>		<b>3,992,197</b>	<b>3,992,197</b>			<b>1,406,364</b>	<b>2,585,833</b>	<b>3,992,197</b>	<b>1,013,175</b>	<b>1,667,345</b>	<b>2,680,520</b>	<b>393,189</b>	<b>918,488</b>	<b>1,311,677</b>
<b>Electric Transmission</b>														
1	ED-AN	2,001,023	2,001,023			2,001,023	2,001,023		1,290,260	1,290,260		710,763	710,763	
	ED-ID	16,735	16,735		16,735	16,735	16,735				16,735		16,735	
	ED-WA	43,862	43,862		43,862	43,862	43,862	43,862		43,862				
<b>Total Electric Transmissic</b>		<b>2,061,620</b>	<b>2,061,620</b>			<b>60,597</b>	<b>2,001,023</b>	<b>2,061,620</b>	<b>43,862</b>	<b>1,290,260</b>	<b>1,334,122</b>	<b>16,735</b>	<b>710,763</b>	<b>727,498</b>
<b>Electric Distribution</b>														
3	ED-AN	7,089	7,089			7,089	7,089		4,918	4,918		2,171	2,171	
	ED-ID	1,563,761	1,563,761		1,563,761	1,563,761	1,563,761				1,563,761		1,563,761	
	ED-WA	3,508,421	3,508,421		3,508,421	3,508,421	3,508,421	3,508,421		3,508,421				
<b>Total Electric Distribution</b>		<b>5,079,271</b>	<b>5,079,271</b>			<b>5,072,182</b>	<b>7,089</b>	<b>5,079,271</b>	<b>3,508,421</b>	<b>4,918</b>	<b>3,513,339</b>	<b>1,563,761</b>	<b>2,171</b>	<b>1,565,932</b>
<b>Gas Underground Storage</b>														
	GD-AN	66,526		66,526										
	GD-OR	11,457			11,457									
<b>Total Gas Underground St</b>		<b>77,983</b>		<b>66,526</b>	<b>11,457</b>									
<b>Gas Distribution</b>														
	GD-AN	4,408		4,408										
	GD-ID	573,520		573,520										
	GD-WA	1,493,442		1,493,442										
	GD-OR	990,525			990,525									
<b>Total Gas Distribution</b>		<b>3,061,895</b>		<b>2,071,370</b>	<b>990,525</b>									
<b>General Plant</b>														
4	ED-AN	226,639	226,639			226,639	226,639		155,708	155,708		70,931	70,931	
	ED-ID	53,784	53,784		53,784	53,784	53,784				53,784		53,784	
	ED-WA	140,362	140,362		140,362	140,362	140,362	140,362		140,362				
7,4	CD-AA	1,694,686	1,211,226	333,853	149,607		1,211,226	1,211,226		832,149	832,149		379,077	
9,4	CD-AN	82,982	64,993	17,989			64,993	64,993		44,652	44,652		20,341	
9	CD-ID	35,452	27,767	7,685		27,767	27,767	27,767				27,767	27,767	
9	CD-WA	120,149	94,103	26,046		94,103	94,103	94,103		94,103				
8	GD-AA	26,659		18,348	8,311									
	GD-AN	1,137		1,137										
	GD-ID	4,769		4,769										
	GD-WA	95,338		95,338										
	GD-OR	17,117			17,117									
<b>Total General Plant</b>		<b>2,499,074</b>	<b>1,818,874</b>	<b>505,165</b>	<b>175,035</b>	<b>316,016</b>	<b>1,502,858</b>	<b>1,818,874</b>	<b>234,465</b>	<b>1,032,509</b>	<b>1,266,974</b>	<b>81,551</b>	<b>470,349</b>	<b>551,900</b>
<b>Total Depreciation Expense</b>		<b>16,772,040</b>	<b>12,951,962</b>	<b>2,643,061</b>	<b>1,177,017</b>	<b>6,855,159</b>	<b>6,096,803</b>	<b>12,951,962</b>	<b>4,799,923</b>	<b>3,995,032</b>	<b>8,794,955</b>	<b>2,055,236</b>	<b>2,101,771</b>	<b>4,157,007</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio	64.480%
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	30.626%
							31.297%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,349	49,349		27,185	27,185
1	Misc Intangible Plt (303000)	ED-AN	21,934	21,934		21,934	21,934		14,143	14,143		7,791	7,791
<b>Total Production/Transmission</b>			<b>98,468</b>	<b>98,468</b>		<b>98,468</b>	<b>98,468</b>		<b>63,492</b>	<b>63,492</b>		<b>34,976</b>	<b>34,976</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	9,796	9,796		9,796	9,796		9,796	9,796			
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489			
<b>Total Distribution</b>			<b>10,285</b>	<b>10,285</b>		<b>10,285</b>	<b>10,285</b>		<b>10,285</b>	<b>10,285</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	34,570	24,708	6,810	3,052		24,708		24,708		16,975	16,975
9,1		CD-AN	811	635	176		635	635				409	409
		GD-ID	1,233		1,233								
		GD-WA	2,072		2,072								
		GD-OR	551			551							
<b>Total General Plant - 303000</b>			<b>39,237</b>	<b>25,343</b>	<b>10,291</b>	<b>3,603</b>		<b>25,343</b>		<b>25,343</b>		<b>17,384</b>	<b>17,384</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4		CD-AA	4,308,462	3,079,344	848,767	380,351		3,079,344		3,079,344		2,115,602	2,115,602
9,4		CD-AN	4,365	3,419	946		3,419	3,419				2,349	2,349
9,4		CD-ID	0	0	0		0	0				0	0
9,4		CD-WA	22,487	17,612	4,875		17,612	17,612		17,612			
4		ED-AN	687,791	687,791			687,791	687,791				472,533	472,533
		ED-ID	0	0			0	0				0	0
		ED-WA	131,677	131,677			131,677	131,677		131,677			
8		GD-AA	29,865		20,554	9,311							
		GD-AN	0		0								
		GD-OR	5,923			5,923							
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>5,190,570</b>	<b>3,919,843</b>	<b>875,142</b>	<b>395,585</b>		<b>149,289</b>		<b>3,770,554</b>		<b>149,289</b>	<b>2,590,484</b>
<b>Gas Underground Storage</b>													
		GD-AN	0		0								
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>							
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	0	0	0	0		0		0		0	0
4		ED-AN	35,202	35,202			35,202	35,202				24,185	24,185
		GD-OR	0			0							
<b>Total General Plant - 390200, 396200</b>			<b>35,202</b>	<b>35,202</b>	<b>0</b>	<b>0</b>		<b>35,202</b>		<b>35,202</b>		<b>24,185</b>	<b>24,185</b>
<b>Total Amortization Expense</b>			<b>5,373,762</b>	<b>4,089,141</b>	<b>885,433</b>	<b>399,188</b>		<b>159,574</b>		<b>3,929,567</b>		<b>159,574</b>	<b>2,695,545</b>

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 Rat	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%			35.520%
							31.297%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(79,220,945)	(79,220,945)			(79,220,945)	(79,220,945)		(51,081,665)	(51,081,665)		(28,139,280)	(28,139,280)
	Steam (ED-ID)	(102,497,166)	(102,497,166)		(102,497,166)	(102,497,166)	(102,497,166)				(102,497,166)		(102,497,166)
	Steam (ED-WA)	(203,482,636)	(203,482,636)		(203,482,636)	(203,482,636)	(203,482,636)	(203,482,636)		(203,482,636)			
1	Hydro (ED-AN)	(211,780,738)	(211,780,738)			(211,780,738)	(211,780,738)		(136,556,220)	(136,556,220)		(75,224,518)	(75,224,518)
1	Other (ED-AN)	(185,384,846)	(185,384,846)			(185,384,846)	(185,384,846)		(119,536,149)	(119,536,149)		(65,848,697)	(65,848,697)
<b>Total Electric Production</b>		<b>(782,366,331)</b>	<b>(782,366,331)</b>		<b>(305,979,802)</b>	<b>(476,386,529)</b>	<b>(782,366,331)</b>	<b>(203,482,636)</b>	<b>(307,174,034)</b>	<b>(510,656,670)</b>	<b>(102,497,166)</b>	<b>(169,212,495)</b>	<b>(271,709,661)</b>
<b>Electric Transmission</b>													
1	ED-AN	(265,442,973)	(265,442,973)			(265,442,973)	(265,442,973)		(171,157,629)	(171,157,629)		(94,285,344)	(94,285,344)
	ED-ID	(10,986,834)	(10,986,834)		(10,986,834)	(10,986,834)	(10,986,834)				(10,986,834)		(10,986,834)
	ED-WA	(17,519,388)	(17,519,388)		(17,519,388)	(17,519,388)	(17,519,388)	(17,519,388)		(17,519,388)			
<b>Total Electric Transmissi</b>		<b>(293,949,195)</b>	<b>(293,949,195)</b>		<b>(28,506,222)</b>	<b>(265,442,973)</b>	<b>(293,949,195)</b>	<b>(17,519,388)</b>	<b>(171,157,629)</b>	<b>(188,677,017)</b>	<b>(10,986,834)</b>	<b>(94,285,344)</b>	<b>(105,272,178)</b>
<b>Electric Distribution</b>													
3	ED-AN	(620,070)	(620,070)			(620,070)	(620,070)		(430,167)	(430,167)		(189,903)	(189,903)
	ED-ID	(304,563,883)	(304,563,883)		(304,563,883)	(304,563,883)	(304,563,883)				(304,563,883)		(304,563,883)
	ED-WA	(508,655,781)	(508,655,781)		(508,655,781)	(508,655,781)	(508,655,781)	(508,655,781)		(508,655,781)			
<b>Total Electric Distribution</b>		<b>(813,839,734)</b>	<b>(813,839,734)</b>		<b>(813,219,664)</b>	<b>(620,070)</b>	<b>(813,839,734)</b>	<b>(508,655,781)</b>	<b>(430,167)</b>	<b>(509,085,948)</b>	<b>(304,563,883)</b>	<b>(189,903)</b>	<b>(304,753,786)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(20,405,056)	(20,405,056)										
	GD-OR	(1,847,101)				(1,847,101)							
<b>Total Gas Underground S</b>		<b>(22,252,157)</b>		<b>(20,405,056)</b>	<b>(1,847,101)</b>								
<b>Gas Distribution</b>													
	GD-AN	(2,109,587)	(2,109,587)										
	GD-ID	(111,284,584)	(111,284,584)										
	GD-WA	(210,392,933)	(210,392,933)										
	GD-OR	(154,534,489)				(154,534,489)							
<b>Total Gas Distribution</b>		<b>(478,321,593)</b>	<b>(323,787,104)</b>	<b>(154,534,489)</b>									
<b>General Plant</b>													
4	ED-AN	(36,980,769)	(36,980,769)			(36,980,769)	(36,980,769)		(25,406,898)	(25,406,898)		(11,573,871)	(11,573,871)
	ED-ID	(14,238,026)	(14,238,026)		(14,238,026)	(14,238,026)	(14,238,026)				(14,238,026)		(14,238,026)
	ED-WA	(27,896,956)	(27,896,956)		(27,896,956)	(27,896,956)	(27,896,956)	(27,896,956)		(27,896,956)			
7,4	CD-AA	(103,845,007)	(74,220,104)	(20,457,466)	(9,167,437)	(74,220,104)	(74,220,104)		(50,991,438)	(50,991,438)		(23,228,666)	(23,228,666)
9,4	CD-AN	(8,990,729)	(7,041,719)	(1,949,010)		(7,041,719)	(7,041,719)		(4,837,872)	(4,837,872)		(2,203,847)	(2,203,847)
9	CD-ID	(4,180,060)	(3,273,907)	(906,153)		(3,273,907)	(3,273,907)				(3,273,907)		(3,273,907)
9	CD-WA	(9,236,840)	(7,234,478)	(2,002,362)		(7,234,478)	(7,234,478)	(7,234,478)		(7,234,478)			
8	GD-AA	(2,914,139)		(2,005,627)	(908,512)								
	GD-AN	(4,137,101)		(4,137,101)									
	GD-ID	(2,489,720)		(2,489,720)									
	GD-WA	(14,236,974)		(14,236,974)									
	GD-OR	(6,111,407)			(6,111,407)								
<b>Total General Plant</b>		<b>(235,257,728)</b>	<b>(170,885,959)</b>	<b>(48,184,413)</b>	<b>(16,187,356)</b>	<b>(52,643,367)</b>	<b>(118,242,592)</b>	<b>(170,885,959)</b>	<b>(35,131,434)</b>	<b>(81,236,208)</b>	<b>(116,367,642)</b>	<b>(17,511,933)</b>	<b>(37,006,384)</b>
<b>Total Accumulated Depr</b>		<b>(2,625,986,738)</b>	<b>(2,061,041,219)</b>	<b>(392,376,573)</b>	<b>(172,568,946)</b>	<b>(1,200,349,055)</b>	<b>(860,692,164)</b>	<b>(2,061,041,219)</b>	<b>(764,789,239)</b>	<b>(559,998,038)</b>	<b>(1,324,787,277)</b>	<b>(435,559,816)</b>	<b>(300,694,126)</b>

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	30.626%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio	31.297%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000) ED-AN	(17,067,621)	(17,067,621)			(17,067,621)	(17,067,621)		(11,005,202)	(11,005,202)		(6,062,419)	(6,062,419)	
1 Misc Intangible Plt (3030 ED-AN	(3,224,539)	(3,224,539)			(3,224,539)	(3,224,539)		(2,079,183)	(2,079,183)		(1,145,356)	(1,145,356)	
<b>Total Production/Transmission</b>	<b>(20,292,160)</b>	<b>(20,292,160)</b>			<b>(20,292,160)</b>	<b>(20,292,160)</b>		<b>(13,084,385)</b>	<b>(13,084,385)</b>		<b>(7,207,775)</b>	<b>(7,207,775)</b>	
<b>Distribution</b>													
Franchises (302000) ED-WA	(565,186)	(565,186)			(565,186)	(565,186)	(565,186)	(565,186)		(565,186)			
Misc Intangible Plt (3030 ED-WA	(75,181)	(75,181)			(75,181)	(75,181)		(75,181)		(75,181)			
<b>Total Distribution</b>	<b>(640,367)</b>	<b>(640,367)</b>			<b>(640,367)</b>	<b>(640,367)</b>	<b>(640,367)</b>	<b>(640,367)</b>		<b>(640,367)</b>			
<b>General Plant - 303000</b>													
7,4 CD-AA	(5,675,324)	(4,056,267)	(1,118,039)	(501,018)	(4,056,267)	(4,056,267)		(2,786,777)	(2,786,777)		(1,269,490)	(1,269,490)	
9,1 CD-AN	(160,412)	(125,638)	(34,774)		(125,638)	(125,638)		(81,011)	(81,011)		(44,627)	(44,627)	
GD-ID	(182,857)		(182,857)										
GD-WA	(353,930)		(353,930)										
GD-OR	(139,186)			(139,186)									
<b>Total General Plant - 303000</b>	<b>(6,511,709)</b>	<b>(4,181,905)</b>	<b>(1,689,600)</b>	<b>(640,204)</b>	<b>(4,181,905)</b>	<b>(4,181,905)</b>		<b>(2,867,788)</b>	<b>(2,867,788)</b>		<b>(1,314,117)</b>	<b>(1,314,117)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4 CD-AA	(186,236,668)	(133,107,072)	(36,688,624)	(16,440,972)	(133,107,072)	(133,107,072)		(91,448,552)	(91,448,552)		(41,658,520)	(41,658,520)	
9,4 CD-AN	(200,142)	(156,755)	(43,387)		(156,755)	(156,755)		(107,695)	(107,695)		(49,060)	(49,060)	
9 CD-ID	0	0	0		0	0		0	0		0	0	
9 CD-WA	(1,652,094)	(1,293,953)	(358,141)		(1,293,953)	(1,293,953)	(1,293,953)		(1,293,953)		0	0	
4 ED-AN	(19,239,047)	(19,239,047)			(19,239,047)	(19,239,047)		(13,217,802)	(13,217,802)		(6,021,245)	(6,021,245)	
ED-ID	0	0			0	0		0	0		0	0	
ED-WA	(3,941,386)	(3,941,386)			(3,941,386)	(3,941,386)	(3,941,386)		(3,941,386)				
8 GD-AA	(308,442)		(212,282)	(96,160)									
GD-AN	0		0										
GD-OR	(121,805)			(121,805)									
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(211,699,584)</b>	<b>(157,738,213)</b>	<b>(37,302,434)</b>	<b>(16,658,937)</b>	<b>(5,235,339)</b>	<b>(152,502,874)</b>	<b>(157,738,213)</b>	<b>(5,235,339)</b>	<b>(104,774,049)</b>	<b>(110,009,388)</b>	<b>0</b>	<b>(47,728,825)</b>	<b>(47,728,825)</b>
<b>Gas Underground Storage</b>													
GD-AN	0		0										
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9 CD-ID	0	0	0	0	0	0	0	0	0	0	0	0	0
9 CD-WA	0	0	0	0	0	0	0	0	0	0	0	0	0
4 ED-AN	(1,808,381)	(1,808,381)			(1,808,381)	(1,808,381)		(1,242,412)	(1,242,412)		(565,969)	(565,969)	
ED-WA	0	0			0	0		0	0				
GD-WA	0		0										
GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>	<b>(1,808,381)</b>	<b>(1,808,381)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,808,381)</b>	<b>(1,808,381)</b>	<b>0</b>	<b>(1,242,412)</b>	<b>(1,242,412)</b>	<b>0</b>	<b>(565,969)</b>	<b>(565,969)</b>
<b>Total Accumulated Amortization</b>	<b>(240,952,201)</b>	<b>(184,661,026)</b>	<b>(38,992,034)</b>	<b>(17,299,141)</b>	<b>(5,875,706)</b>	<b>(178,785,320)</b>	<b>(184,661,026)</b>	<b>(5,875,706)</b>	<b>(121,968,634)</b>	<b>(127,844,340)</b>	<b>0</b>	<b>(56,816,686)</b>	<b>(56,816,686)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission 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 <b>COMMON GENERAL PLANT</b> For Month Ended July 31, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	12,623,665	0	0	9,022,386	9,022,386	0	0	2,486,862	2,486,862	0	1,114,417	
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	
		<b>TOTAL ACCOUNT</b>	<b>19,950,495</b>	<b>811,230</b>	<b>704,722</b>	<b>10,412,219</b>	<b>11,928,171</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,705,886</b>	<b>6,062,390</b>	<b>845,517</b>	<b>1,114,417</b>	<b>1,959,934</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	21,061,236	8,516,429	3,397,622	9,147,185	21,061,236	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	4,460,734	0	0	0	0	0	0	0	0	4,460,734	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	132,811,196	0	0	94,922,818	94,922,818	0	0	26,163,806	26,163,806	0	11,724,572	
9		CD-WA / ID / AN	32,479,272	9,656,410	6,451,994	9,330,011	25,438,415	2,672,706	1,785,786	2,582,365	7,040,857	0	0	
		<b>TOTAL ACCOUNT</b>	<b>215,863,038</b>	<b>18,172,839</b>	<b>9,849,616</b>	<b>113,400,014</b>	<b>141,422,469</b>	<b>27,723,306</b>	<b>1,785,786</b>	<b>28,746,171</b>	<b>58,255,263</b>	<b>4,460,734</b>	<b>11,724,572</b>	<b>16,185,306</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,223,709	1,829,856	7,798	2,386,055	4,223,709	0	0	0	0	0	0	
99		GD-WA / ID / AN	172,579	0	0	0	0	172,579	0	0	0	172,579	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	61,251,745	0	0	43,777,847	43,777,847	0	0	12,066,594	12,066,594	0	5,407,304	
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	
		<b>TOTAL ACCOUNT</b>	<b>66,378,798</b>	<b>2,275,632</b>	<b>15,537</b>	<b>46,224,497</b>	<b>48,515,666</b>	<b>295,961</b>	<b>2,142</b>	<b>12,134,543</b>	<b>12,432,646</b>	<b>0</b>	<b>5,430,486</b>	<b>5,430,486</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	63,232,037	25,481,209	12,789,051	24,961,777	63,232,037	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,674,419	0	0	0	0	10,536,208	3,324,067	2,814,144	16,674,419	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	
		<b>TOTAL ACCOUNT</b>	<b>99,154,583</b>	<b>26,933,573</b>	<b>13,509,919</b>	<b>33,521,600</b>	<b>73,965,092</b>	<b>10,938,194</b>	<b>3,523,589</b>	<b>5,243,932</b>	<b>19,705,715</b>	<b>4,776,506</b>	<b>707,270</b>	<b>5,483,776</b>

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

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	12,292	0	0	0	0	0	0	0	12,292	0	12,292	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	0	1,106	1,106	
9		CD-WA / ID / AN	6,171,650	657,439	185,405	3,990,916	4,833,760	181,966	51,316	1,104,608	1,337,890	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,891,601</b>	<b>716,305</b>	<b>185,405</b>	<b>4,413,783</b>	<b>5,315,493</b>	<b>404,319</b>	<b>51,316</b>	<b>1,107,075</b>	<b>1,562,710</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	9,777,018	1,985,873	661,522	7,129,623	9,777,018	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,043,375	0	0	0	0	3,119,171	589,600	334,604	4,043,375	0	0	
99		GD-OR / AS	1,564,535	0	0	0	0	0	0	0	0	1,564,535	1,564,535	
8		GD-AA	5,891,187	0	0	0	0	0	0	4,054,551	4,054,551	0	1,836,636	
7		CD-AA	16,016,107	0	0	11,447,032	11,447,032	0	0	3,155,173	3,155,173	0	1,413,902	
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	
		<b>TOTAL ACCOUNT</b>	<b>39,305,735</b>	<b>2,014,535</b>	<b>1,415,133</b>	<b>19,371,406</b>	<b>22,801,074</b>	<b>3,127,104</b>	<b>798,185</b>	<b>7,764,299</b>	<b>11,689,588</b>	<b>1,564,535</b>	<b>3,250,538</b>	<b>4,815,073</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,282,627	398,866	2,211	2,881,550	3,282,627	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	18,586	
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	
		<b>TOTAL ACCOUNT</b>	<b>4,993,736</b>	<b>398,866</b>	<b>2,211</b>	<b>3,778,347</b>	<b>4,179,424</b>	<b>110,331</b>	<b>0</b>	<b>502,134</b>	<b>612,465</b>	<b>18,586</b>	<b>183,261</b>	<b>201,847</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	24,433,645	12,246,524	7,583,364	4,603,757	24,433,645	0	0	0	0	0	0	
99		GD-WA / ID / AN	5,239,447	0	0	0	0	3,503,792	915,066	820,589	5,239,447	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
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	
		<b>TOTAL ACCOUNT</b>	<b>31,612,246</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,476,781</b>	<b>25,881,897</b>	<b>3,574,047</b>	<b>1,004,023</b>	<b>1,061,791</b>	<b>5,639,861</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	41,479,137	12,183,228	6,726,072	22,569,837	41,479,137	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,063,303	0	0	0	0	769,455	287,726	6,122	1,063,303	0	0	
99		GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	
7		CD-AA	124,810,056	0	0	89,204,243	89,204,243	0	0	24,587,581	24,587,581	0	11,018,232	
9		CD-WA / ID / AN	16,885,733	10,629,618	69,756	2,525,870	13,225,244	2,942,071	19,307	699,111	3,660,489	0	0	
		<b>TOTAL ACCOUNT</b>	<b>185,200,759</b>	<b>22,812,846</b>	<b>6,795,828</b>	<b>114,299,950</b>	<b>143,908,624</b>	<b>3,711,526</b>	<b>307,033</b>	<b>25,460,261</b>	<b>29,478,820</b>	<b>719,232</b>	<b>11,094,083</b>	<b>11,813,315</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	243,921	0	6,846	237,075	243,921	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	889	0	0	0	0	0	0	612	612	0	277	
7		CD-AA	845,506	0	0	604,300	604,300	0	0	166,565	166,565	0	74,641	
9		CD-WA / ID / AN	32,769	0	18,834	6,831	25,665	0	5,213	1,891	7,104	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,132,177</b>	<b>0</b>	<b>25,680</b>	<b>848,206</b>	<b>873,886</b>	<b>0</b>	<b>5,213</b>	<b>169,068</b>	<b>174,281</b>	<b>9,092</b>	<b>74,918</b>	<b>84,010</b>
		<b>TOTAL GENERAL PLANT</b>	<b>670,599,955</b>	<b>86,636,179</b>	<b>40,408,814</b>	<b>351,863,590</b>	<b>478,908,583</b>	<b>53,146,510</b>	<b>7,572,069</b>	<b>84,895,160</b>	<b>145,613,739</b>	<b>12,450,328</b>	<b>33,627,305</b>	<b>46,077,633</b>

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	30,108,799	6,297,841	0	23,810,958	30,108,799	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	114,287
7		CD-AA	111,035,654	0	0	79,359,402	79,359,402	0	0	21,874,024	21,874,024	0	9,802,228	9,802,228
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	0
		TOTAL ACCOUNT	143,017,480	6,995,359	0	103,374,977	110,370,336	193,060	0	22,182,958	22,376,018	354,611	9,916,515	10,271,126
	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	43,434,720	0	0	31,043,663	31,043,663	0	0	8,556,640	8,556,640	0	3,834,417	3,834,417
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	51,971,426	0	0	38,440,376	38,440,376	0	0	9,341,229	9,341,229	0	4,189,821	4,189,821
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,527,950	0	0	7,527,950	7,527,950	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	7,527,950	0	0	7,527,950	7,527,950	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 <b>COMMON INTANGIBLE PLANT</b> For Month Ended July 31, 2024 Average of Monthly Averages Basis	Report ID: <b>C-IPL-1A</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	41,623	0	0	29,749	29,749	0	0	8,200	8,200	0	3,674	3,674
9		CD-WA / ID / AN	1,490,161	1,167,124	0	0	1,167,124	323,037	0	0	323,037	0	0	0
		TOTAL ACCOUNT	3,302,209	2,937,549	0	29,749	2,967,298	323,037	0	8,200	331,237	0	3,674	3,674
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	796,684	0	0	796,684	796,684	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	31,086,767	0	0	22,218,334	22,218,334	0	0	6,124,093	6,124,093	0	2,744,340	2,744,340
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	31,883,451	0	0	23,015,018	23,015,018	0	0	6,124,093	6,124,093	0	2,744,340	2,744,340
		TOTAL	385,843,303	10,252,624	0	279,840,495	290,093,119	1,538,691	771,517	64,012,989	66,323,197	780,562	28,646,425	29,426,987

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended July 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	(61,310,383)	(43,819,757)	(12,078,145)	(5,412,481)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
		Total	(61,959,930)	(44,469,304)	(12,078,145)	(5,412,481)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended July 31, 2024
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	7,543,444	7,543,444	0	0	0	0	7,543,444
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	(3)	(3)	0	0	0	0	(3)
7/4	154560 Supply Chain Invoice Price Variance	0	0	1	1	0	0	0	0	1
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	105,048,895	43,405,573	0	148,454,468	91,807,742	37,393,564	13,241,153	6,012,009	0
<b>TOTAL</b>		<b>105,048,895</b>	<b>43,405,573</b>	<b>7,543,542</b>	<b>155,998,010</b>	<b>91,807,742</b>	<b>37,393,564</b>	<b>13,241,153</b>	<b>6,012,009</b>	<b>7,543,542</b>

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