

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

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	(1,468,541)	(1,253,852)	(214,689)
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>(1,468,541)</u>	<u>(1,253,852)</u>	<u>(214,689)</u>
G-APL Gas Net Adjusted Rate Base	<u>798,514,336</u>	<u>574,289,972</u>	<u>224,224,364</u>
RATE OF RETURN	<u><u>-0.184%</u></u>	<u><u>-0.218%</u></u>	<u><u>-0.096%</u></u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers Percent	7-01-2024 thru 07-31-2024	274,119 100.000%	178,343 65.060%	95,776 34.940%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2024 thru 07-31-2024	1,310,782 100.000%	924,548 70.534%	386,234 29.466%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935		2,863,638	2,276,273	587,365
		Total		9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor				
		Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total		10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers		273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant		739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
4		Total Four Factor Allocators Percent		400.000% 100.000%	278.949% 69.737%	121.051% 30.263%
6	Input	Actual Therms Purchased Percent	7-01-2024 thru 07-31-2024	6,897,573 100.000%	4,390,305 63.650%	2,507,268 36.350%

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

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AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Report ID:
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AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended July 31, 2024
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Report ID:
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AVISTA UTILITIES

Input		01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		103,371,957	93,362,819	10,009,138	0
	Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
	Adjustments		0	0	0	0
	Total		123,523,202	111,033,984	12,489,218	0
	Percentage		100.000%	89.889%	10.111%	0.000%
	Direct Labor Accts 580 - 894		64,605,148	51,951,449	12,653,699	0
	Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
	Total		86,680,738	70,597,107	16,083,631	0
	Percentage		100.000%	81.445%	18.555%	0.000%
	Number of Customers at		690,117	416,479	273,638	0
	Percentage		100.000%	60.349%	39.651%	0.000%
	Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
	Percentage		100.000%	81.607%	18.393%	0.000%
	Total Percentages		400.000%	313.290%	86.710%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	284,332,340	190,876,625	93,455,715	
			100.000%	67.132%	32.868%	
11	Book Depreciation Percent	7-01-2024 thru 07-31-2024	2,643,061	1,921,848	721,213	
			100.000%	72.713%	27.287%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2024 thru 07-31-2024	878,751,628	624,898,197	253,853,431	
			100.000%	71.112%	28.888%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2024 thru 07-31-2024	97,429,325	76,201,152	21,228,173	
			100.000%	78.212%	21.788%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2024 thru 07-31-2024	-2,595,447	-1,865,455	-729,992	
			100.000%	71.874%	28.126%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	7,750,997	0	7,750,997	5,079,828	0	5,079,828	2,671,169	0	2,671,169
99	4812XX	Commercial - Firm & Interruptible	4,347,890	0	4,347,890	3,056,062	0	3,056,062	1,291,828	0	1,291,828
99	4813XX	Industrial-Firm	208,605	0	208,605	132,346	0	132,346	76,259	0	76,259
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	5,909	0	5,909	4,984	0	4,984	925	0	925
99	499XXX	Unbilled Revenue	(933,855)	0	(933,855)	(623,175)	0	(623,175)	(310,680)	0	(310,680)
		TOTAL SALES TO ULTIMATE CUSTOMERS	11,379,546	0	11,379,546	7,650,045	0	7,650,045	3,729,501	0	3,729,501
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	3,925,441	0	3,925,441	2,498,543	0	2,498,543	1,426,898	0	1,426,898
4	488000	Miscellaneous Service Revenues	691	0	691	315	0	315	376	0	376
99	4893XX	Transportation Revenues	623,475	0	623,475	575,643	0	575,643	47,832	0	47,832
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	826,816	40,911	867,727	607,504	28,530	636,034	219,312	12,381	231,693
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	5,376,423	40,911	5,417,334	3,682,005	28,530	3,710,535	1,694,418	12,381	1,706,799
		TOTAL GAS REVENUES	16,755,969	40,911	16,796,880	11,332,050	28,530	11,360,580	5,423,919	12,381	5,436,300
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	8,424,496	0	8,424,496	5,398,216	0	5,398,216	3,026,280	0	3,026,280
99	808XXX	Net Natural Gas Storage Transactions	130,497	0	130,497	83,061	0	83,061	47,436	0	47,436
99	811000	Gas Used for Products Extraction	(45,785)	0	(45,785)	(29,142)	0	(29,142)	(16,643)	0	(16,643)
10	813000	Other Gas Expenses	7,004	73,601	80,605	7,004	49,410	56,414	0	24,191	24,191
99	813010	Gas Technology Institute (GTI) Expenses	2,662	0	2,662	1,730	0	1,730	932	0	932
99	813100	CCA Emission Expense	871,226	0	871,226	871,226	0	871,226	0	0	0
99	407417	Regulatory Credits-CCA	(871,226)	0	(871,226)	(871,226)	0	(871,226)	0	0	0
		TOTAL PRODUCTION EXPENSES	8,518,874	73,601	8,592,475	5,460,869	49,410	5,510,279	3,058,005	24,191	3,082,196
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	82,000	82,000	0	55,793	55,793	0	26,207	26,207
1	837000	Other Equipment	0	205,933	205,933	0	140,117	140,117	0	65,816	65,816
		TOTAL UNDERGROUND STORAGE OPER EXP	0	287,933	287,933	0	195,910	195,910	0	92,023	92,023
G-DEPX		Depreciation Expense-Underground Storage	0	66,526	66,526	0	45,264	45,264	0	21,262	21,262
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	90,217	90,217	0	61,383	61,383	0	28,834	28,834
		TOTAL UNDERGROUND STORAGE EXPENSES	0	378,150	378,150	0	257,293	257,293	0	120,857	120,857

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GAS OPERATING STATEMENT	G-OPS-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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	40,476	134,283	174,759	33,981	94,715	128,696	6,495	39,568	46,063
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	528,298	71,252	599,550	351,641	50,257	401,898	176,657	20,995	197,652
3	875000	Measuring & Reg Sta Exp-General	14,308	0	14,308	12,010	0	12,010	2,298	0	2,298
3	876000	Measuring & Reg Sta Exp-Industrial	(228)	0	(228)	(75)	0	(75)	(153)	0	(153)
3	877000	Measuring & Reg Sta Exp-City Gate	3,552	0	3,552	1,596	0	1,596	1,956	0	1,956
3	878000	Meter & House Regulator Expenses	56,370	0	56,370	21,415	0	21,415	34,955	0	34,955
3	879000	Customer Installation Expenses	132,613	6,736	139,349	87,463	4,751	92,214	45,150	1,985	47,135
3	880000	Other Expenses	111,745	59,466	171,211	82,918	41,944	124,862	28,827	17,522	46,349
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	4,233	0	4,233	6,632	0	6,632	(2,399)	0	(2,399)
3	887000	Mains	107,901	0	107,901	82,737	0	82,737	25,164	0	25,164
3	889000	Measuring & Reg Sta Exp-General	19,511	1,173	20,684	19,604	827	20,431	(93)	346	253
3	890000	Measuring & Reg Sta Exp-Industrial	303	0	303	(4)	0	(4)	307	0	307
3	891000	Measuring & Reg Sta Exp-City Gate	14,319	(1,473)	12,846	8,605	(1,039)	7,566	5,714	(434)	5,280
3	892000	Services	147,453	0	147,453	121,018	0	121,018	26,435	0	26,435
3	893000	Meters & House Regulators	129,931	60,796	190,727	95,008	42,882	137,890	34,923	17,914	52,837
3	894000	Other Equipment	0	13,314	13,314	0	9,391	9,391	0	3,923	3,923
		TOTAL DISTRIBUTION OPERATING EXP	1,310,785	345,547	1,656,332	924,549	243,728	1,168,277	386,236	101,819	488,055
G-DEPX		Depreciation Expense-Distribution	2,066,962	4,408	2,071,370	1,493,442	2,806	1,496,248	573,520	1,602	575,122
G-OTX		Taxes Other Than FIT	1,003,312	0	1,003,312	845,796	0	845,796	157,516	0	157,516
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,070,274	4,408	3,074,682	2,339,238	2,806	2,342,044	731,036	1,602	732,638
		TOTAL DISTRIBUTION EXPENSES	4,381,059	349,955	4,731,014	3,263,787	246,534	3,510,321	1,117,272	103,421	1,220,693

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	8,099	8,099	0	5,269	5,269	0	2,830	2,830
2	902000	Meter Reading Expenses	27,423	8,978	36,401	20,041	5,841	25,882	7,382	3,137	10,519
2	903XXX	Customer Records & Collection Expenses	61,045	421,918	482,963	40,418	274,500	314,918	20,627	147,418	168,045
2	904000	Uncollectible Accounts	32,803	0	32,803	12,066	0	12,066	20,737	0	20,737
2	905000	Misc Customer Accounts	0	3,826	3,826	0	2,489	2,489	0	1,337	1,337
		TOTAL CUSTOMER ACCOUNTS EXPENSES	121,271	442,821	564,092	72,525	288,099	360,624	48,746	154,722	203,468
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	478,556	2,381	480,937	384,649	1,549	386,198	93,907	832	94,739
2	909000	Advertising	19,019	17,023	36,042	13,847	11,075	24,922	5,172	5,948	11,120
2	910000	Misc Customer Service & Info Exp	0	309	309	0	201	201	0	108	108
		TOTAL CUSTOMER SERVICE & INFO EXP	497,575	19,713	517,288	398,496	12,825	411,321	99,079	6,888	105,967
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	48,834	607,494	656,328	28,615	423,648	452,263	20,219	183,846	204,065
4	921000	Office Supplies & Expenses	173	93,723	93,896	173	65,360	65,533	0	28,363	28,363
4	922000	Admin. Expenses Transferred - Credit	0	(1,111)	(1,111)	0	(775)	(775)	0	(336)	(336)
4	923000	Outside Services Employed	72,818	278,535	351,353	50,195	194,242	244,437	22,623	84,293	106,916
4	924000	Property Insurance Premium	0	58,507	58,507	0	40,801	40,801	0	17,706	17,706
4	925XXX	Injuries and Damages	2,027	183,442	185,469	1,543	127,927	129,470	484	55,515	55,999
4	926XXX	Employee Pensions and Benefits	166,675	496,785	663,460	126,414	346,443	472,857	40,261	150,342	190,603
4	928000	Regulatory Commission Expenses	121,543	12,920	134,463	101,348	9,010	110,358	20,195	3,910	24,105
4	930000	Miscellaneous General Expenses	2,547	112,807	115,354	1,792	78,668	80,460	755	34,139	34,894
4	931000	Rents	0	11,913	11,913	0	8,308	8,308	0	3,605	3,605
4	935000	Maintenance of General Plant	45,539	295,830	341,369	38,185	206,303	244,488	7,354	89,527	96,881
		TOTAL ADMIN & GEN OPERATING EXP	460,156	2,150,845	2,611,001	348,265	1,499,935	1,848,200	111,891	650,910	762,801

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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
G-DEPX Depreciation Expense-General Plant	133,838	371,327	505,165	121,384	258,952	380,336	12,454	112,375	124,829
G-AMTX Amortization Expense - General Plant - 303000	3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	4,875	870,267	875,142	4,875	606,899	611,774	0	263,368	263,368
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	129,199	0	129,199	129,199	0	129,199	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti:	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	2,829	16,013	18,842	1,898	11,387	13,285	931	4,626	5,557
99 407314 Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407317 Regulatory Debit - CCA WA Gas Amortization	1,228,315	0	1,228,315	1,228,315	0	1,228,315	0	0	0
99 407319 AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332 Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407337 Regulatory Debit - Depreciation Deferral	88,882	0	88,882	57,183	0	57,183	31,699	0	31,699
99 407347 COVID-19 Deferred Costs	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357 AMORT OF INTERVENOR FUND DEFER	1,296	0	1,296	1,296	0	1,296	0	0	0
99 407359 Insurance Balance Acct O&M - Amort	(106)	0	(106)	(106)	0	(106)	0	0	0
99 407381 Voluntary RNG Revenue Offset	3,483	0	3,483	3,003	0	3,003	480	0	480
99 407407 Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413 Reg Credits - Williams Outage	0	0	0	0	0	0	0	0	0
99 407416 Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407426 Reg Credits - CCA WA Gas Amortization	(697,142)	0	(697,142)	(697,142)	0	(697,142)	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437 Depreciation Deferral	0	0	0	0	0	0	0	0	0
99 407443 Regulatory Deferral - Reg. Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
99 407447 Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99 407452 Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454 Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459 Insurance Balancing	(39,333)	0	(39,333)	(24,883)	0	(24,883)	(14,450)	0	(14,450)
99 407493 Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX Taxes Other Than FIT--A&G	44,987	10,485	55,472	34,078	7,312	41,390	10,909	3,173	14,082
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	938,849	1,275,078	2,213,927	881,073	889,422	1,770,495	57,776	385,656	443,432
TOTAL ADMIN & GENERAL EXPENSES	1,399,005	3,425,923	4,824,928	1,229,338	2,389,357	3,618,695	169,667	1,036,566	1,206,233
TOTAL EXPENSES BEFORE FIT	14,917,784	4,690,163	19,607,947	10,425,015	3,243,518	13,668,533	4,492,769	1,446,645	5,939,414
NET OPERATING INCOME (LOSS) BEFORE FIT			(2,811,067)			(2,307,953)			(503,114)
G-FIT FEDERAL INCOME TAX			(926,194)			(783,556)			(142,638)
G-FIT DEFERRED FEDERAL INCOME TAX			(416,332)			(270,545)			(145,787)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			(1,468,541)			(1,253,852)			(214,689)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.060%	34.940%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.534%	29.466%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL 10	Actual Annual Throughput	100.000%	67.132%	32.868%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended 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
4	495000	Other Gas Revenue-Miscellaneous	4,955	40,911	45,866	4,955	28,530	33,485	0	12,381	12,381
4	495028	Deferred Exchange Reservation	468,750	0	468,750	298,359	0	298,359	170,391	0	170,391
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	477,061	0	477,061	455,433	0	455,433	21,628	0	21,628
4	495329	Amortization Res Decoupling Deferral	2,781	0	2,781	(12,138)	0	(12,138)	14,919	0	14,919
4	495338	Non-Res Decoupling Deferred Rev	(66,082)	0	(66,082)	(71,531)	0	(71,531)	5,449	0	5,449
4	495339	Amortization Non-Res Decoupling	(60,648)	0	(60,648)	(67,574)	0	(67,574)	6,926	0	6,926
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	826,817	40,911	867,728	607,504	28,530	636,034	219,313	12,381	231,694

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	2,996,238	0	2,996,238	1,906,959	0	1,906,959	1,089,279	0	1,089,279
1	804001	Pipeline Demand Costs	2,443,047	0	2,443,047	1,662,249	0	1,662,249	780,798	0	780,798
1	804002	Transport Variable Charges	22,710	0	22,710	15,452	0	15,452	7,258	0	7,258
6	804010	Gas Costs - Fixed Hedge	16,880	0	16,880	10,744	0	10,744	6,136	0	6,136
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	27,978	0	27,978	17,808	0	17,808	10,170	0	10,170
6	804018	Merchandise Processing Fee	8,762	0	8,762	5,577	0	5,577	3,185	0	3,185
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,135,832	0	1,135,832	722,957	0	722,957	412,875	0	412,875
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	104,438	0	104,438	66,475	0	66,475	37,963	0	37,963
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	1,694,931	0	1,694,931	1,108,346	0	1,108,346	586,585	0	586,585
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(26,320)	0	(26,320)	(118,351)	0	(118,351)	92,031	0	92,031
		TOTAL PURCHASED GAS COSTS	8,424,496	0	8,424,496	5,398,216	0	5,398,216	3,026,280	0	3,026,280

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	63.650%	36.350%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended 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	14,565	2,381	16,946	9,371	1,549	10,920	5,194	832	6,026
99	908600	Public Purpose Tariff Rider Expense Offset	493,405	0	493,405	391,704	0	391,704	101,701	0	101,701
99	908610	Limited Income Tax Refund Program	37,914	0	37,914	37,914	0	37,914	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(67,328)	0	(67,328)	(54,340)	0	(54,340)	(12,988)	0	(12,988)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			478,556	2,381	480,937	384,649	1,549	386,198	93,907	832	94,739

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.060%	34.940%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended 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 Cost of Debt		2.894%	2.898%
	Total Weighted Cost		2.894%	2.898%
G-APL	Net Rate Base	798,514,336	574,289,972	224,224,364
	Interest Deduction for FIT Calculation	23,117,974	16,619,952	6,498,022
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	16,796,880	11,360,580	5,436,300
G-OPS	Operating & Maintenance Expense	14,229,121	9,494,611	4,734,510
G-OPS	Book Deprec/Amort and Reg Amortizations	4,296,351	3,270,617	1,025,734
G-OTX	Taxes Other than FIT	1,082,475	903,305	179,170
	Net Operating Income Before FIT	(2,811,067)	(2,307,953)	(503,114)
G-INT	Less: Interest Expense	1,926,498	1,384,996	541,502
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	327,512	(38,269)	365,781
	Taxable Net Operating Income	(4,410,447)	(3,731,218)	(679,229)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(926,194)	(783,556)	(142,638)
G-DTE	Deferred FIT	(191,227)	(74,133)	(117,094)
G-DTE	Customer Tax Credit Amortization	(225,105)	(196,412)	(28,693)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,342,526)	(1,054,101)	(288,425)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended 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
	997000	Book Depreciation & Amortization	2,208,979	1,319,515	3,528,494	1,621,772	918,793	2,540,565	587,207	400,722	987,929
12	997001	Contributions In Aid of Construction	0	130,000	130,000	0	92,446	92,446	0	37,554	37,554
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(56,335)	(56,335)	0	(40,061)	(40,061)	0	(16,274)	(16,274)
99	997010	Deferred Gas Credit and Refunds	1,668,611	468,751	2,137,362	989,994	333,338	1,323,332	678,617	135,413	814,030
12	997016	Redemption Expense Amortization	0	1,790	1,790	0	1,273	1,273	0	517	517
99	997018	DSM Tariff Rider	(1,085,561)	0	(1,085,561)	(954,386)	0	(954,386)	(131,175)	0	(131,175)
12	997020	FAS87 Current Pension Accrual	0	(44,370)	(44,370)	0	(31,552)	(31,552)	0	(12,818)	(12,818)
12	997027	Customer Uncollectibles	(193,545)	(78,126)	(271,671)	(184,811)	(55,557)	(240,368)	(8,734)	(22,569)	(31,303)
99	997031	Decoupling Mechanism	(353,112)	0	(353,112)	(304,190)	0	(304,190)	(48,922)	0	(48,922)
12	997032	Interest Rate Swaps	0	92,034	92,034	0	65,447	65,447	0	26,587	26,587
12	997035	Leases	0	7,482	7,482	0	5,218	5,218	0	2,264	2,264
12	997048	AFUDC	0	(35,896)	(35,896)	0	(25,526)	(25,526)	0	(10,370)	(10,370)
12	997049	Tax Depreciation	0	(3,406,510)	(3,406,510)	0	(2,422,437)	(2,422,437)	0	(984,073)	(984,073)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(139,562)	0	(139,562)	(126,574)	0	(126,574)	(12,988)	0	(12,988)
12	997080	Book Transportation Depreciation	0	357,521	357,521	0	254,240	254,240	0	103,281	103,281
12	997081	Deferred Compensation	0	(2,490)	(2,490)	0	(1,771)	(1,771)	0	(719)	(719)
4	997082	Meal Disallowances	0	10,000	10,000	0	6,974	6,974	0	3,026	3,026
12	997083	Paid Time Off	0	(57,213)	(57,213)	0	(40,685)	(40,685)	0	(16,528)	(16,528)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(566,667)	(566,667)	0	(402,968)	(402,968)	0	(163,699)	(163,699)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,199)	7,996	0	(3,697)	(3,697)	13,195	(1,502)	11,693
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	71,791	71,791	0	51,052	51,052	0	20,739	20,739
12	997120	Transportation Tax Disallowance	0	2,545	2,545	0	1,810	1,810	0	735	735
12	997122	Regulatory Fees	(58,741)	0	(58,741)	(58,741)	0	(58,741)	0	0	0
12	997125	COVID-19	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(430,580)	(430,580)	0	(306,194)	(306,194)	0	(124,386)	(124,386)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(320,004)	(320,004)	0	(129,996)	(129,996)
12	997138	Intervenor Funding	1,376	0	1,376	1,376	0	1,376	0	0	0
12	997139	Pension Settlement	0	10,844	10,844	0	7,711	7,711	0	3,133	3,133
99	997140	Insurance Balancing	(39,466)	0	(39,466)	(25,016)	0	(25,016)	(14,450)	0	(14,450)
99	997141	CCA	603,354	0	603,354	603,354	0	603,354	0	0	0
99	997143	Depreciation Rate Deferral	90,499	0	90,499	58,800	0	58,800	31,699	0	31,699
99	997144	Williams Pipeline Outage	0	0	0	0	0	0	0	0	0
12	997145	Sec 174 Research Costs	0	65,667	65,667	0	46,697	46,697	0	18,970	18,970
99	997147	Energy Efficiency Program	(2,235)	0	(2,235)	(2,235)	0	(2,235)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,922,958	(2,595,446)	327,512	1,827,184	(1,865,453)	(38,269)	1,095,774	(729,993)	365,781

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.060%	34.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	63.650%	36.350%
G-ALL	11	Book Depreciation	100.000%	72.713%	27.287%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.112%	28.888%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	166,385	118,320	48,065
99	410100	Deferred Federal Income Tax Exp	(17,314)	(10,379)	(6,935)
		SUBTOTAL	149,071	107,941	41,130
12	411100	Deferred Federal Income Tax Expense - Allocated	(290,288)	(206,430)	(83,858)
99	411100	Deferred Federal Income Tax Exp	(135,004)	(35,140)	(99,864)
		SUBTOTAL	(425,292)	(241,570)	(183,722)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	84,994	59,496	25,498
		SUBTOTAL	84,994	59,496	25,498
		Total Deferred Federal Income Tax Expense	(191,227)	(74,133)	(117,094)
99	411193	Customer Tax Credit Amortization	(225,105)	(196,412)	(28,693)
		SUBTOTAL	(225,105)	(196,412)	(28,693)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.112%	28.888%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		TOTAL UNDERGROUND STORAGE TAX	0	23,691	23,691	0	16,119	16,119	0	7,572	7,572
		DISTRIBUTION									
99	408110	State Excise Tax	297,390	0	297,390	297,390	0	297,390	0	0	0
99	408120	Municipal Occupation & License Tax	357,556	0	357,556	288,626	0	288,626	68,930	0	68,930
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	348,760	0	348,760	259,780	0	259,780	88,980	0	88,980
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	1,003,312	0	1,003,312	845,796	0	845,796	157,516	0	157,516
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	44,987	10,485	55,472	34,078	7,312	41,390	10,909	3,173	14,082
		TOTAL A&G TAX	44,987	10,485	55,472	34,078	7,312	41,390	10,909	3,173	14,082
		TOTAL TAXES OTHER THAN FIT	1,048,299	34,176	1,082,475	879,874	23,431	903,305	168,425	10,745	179,170

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended July 31, 2024
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,267,899	3,062,010	1,022,594	884,195	1,906,789	771,517	383,704	1,155,221
4	3031XX	Misc Intangible IT Plant (3031XX)	516,097	62,745,089	63,261,186	516,097	43,756,543	44,272,640	0	18,988,546	18,988,546
TOTAL INTANGIBLE PLANT			2,310,208	64,012,988	66,323,196	1,538,691	44,640,738	46,179,429	771,517	19,372,250	20,143,767
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,509,265	1,509,265	0	1,044,382	1,044,382	0	464,883	464,883
1	351XXX	Structures & Improvements	0	3,539,928	3,539,928	0	2,408,567	2,408,567	0	1,131,361	1,131,361
1	352XXX	Wells	0	24,161,089	24,161,089	0	16,439,205	16,439,205	0	7,721,884	7,721,884
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	16,055,717	16,055,717	0	10,924,310	10,924,310	0	5,131,407	5,131,407
1	355000	Measuring & Regulating Equipment	0	2,664,318	2,664,318	0	1,812,802	1,812,802	0	851,516	851,516
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,678,191	3,678,191	0	2,502,641	2,502,641	0	1,175,550	1,175,550
TOTAL UNDERGROUND STORAGE PLANT			0	54,212,440	54,212,440	0	36,903,622	36,903,622	0	17,308,818	17,308,818
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	724,523	0	724,523	535,686	0	535,686	188,837	0	188,837
6	375000	Structures & Improvements	1,707,971	0	1,707,971	1,028,396	0	1,028,396	679,575	0	679,575
6	376000	Mains	520,124,389	2,518,938	522,643,327	359,315,597	1,603,304	360,918,901	160,808,792	915,634	161,724,426
6	378000	Measuring & Reg Station Equip-General	7,781,418	0	7,781,418	4,918,430	0	4,918,430	2,862,988	0	2,862,988
6	379000	Measuring & Reg Station Equip-City Gate	7,092,186	0	7,092,186	2,044,916	0	2,044,916	5,047,270	0	5,047,270
6	380000	Services	365,052,947	0	365,052,947	247,904,546	0	247,904,546	117,148,401	0	117,148,401
6	381XXX	Meters	134,725,380	0	134,725,380	97,980,213	0	97,980,213	36,745,167	0	36,745,167
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,318,350	0	4,318,350	3,232,368	0	3,232,368	1,085,982	0	1,085,982
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,041,615,759	2,518,938	1,044,134,697	717,024,077	1,603,304	718,627,381	324,591,682	915,634	325,507,316
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,356,503	2,705,885	6,062,388	3,261,721	1,887,003	5,148,724	94,782	818,882	913,664
4	390XXX	Structures & Improvements	29,509,091	28,746,171	58,255,262	27,723,305	20,046,717	47,770,022	1,785,786	8,699,454	10,485,240
4	391XXX	Office Furniture & Equipment	298,103	12,134,543	12,432,646	295,961	8,462,266	8,758,227	2,142	3,672,277	3,674,419
4	392XXX	Transportation Equipment	14,461,783	5,243,932	19,705,715	10,938,194	3,656,961	14,595,155	3,523,589	1,586,971	5,110,560
4	393000	Stores Equipment	455,635	1,107,075	1,562,710	404,319	772,041	1,176,360	51,316	335,034	386,350
4	394000	Tools, Shop & Garage Equipment	3,925,289	7,764,299	11,689,588	3,127,104	5,414,589	8,541,693	798,185	2,349,710	3,147,895
4	395XXX	Laboratory Equipment	110,331	502,135	612,466	110,331	350,174	460,505	0	151,961	151,961
4	396XXX	Power Operated Equipment	4,578,070	1,061,792	5,639,862	3,574,047	740,462	4,314,509	1,004,023	321,330	1,325,353
4	397XXX	Communications Equipment	4,018,559	25,460,262	29,478,821	3,711,526	17,755,223	21,466,749	307,033	7,705,039	8,012,072
4	398000	Miscellaneous Equipment	5,213	169,067	174,280	0	117,902	117,902	5,213	51,165	56,378
TOTAL GENERAL PLANT			60,718,577	84,895,161	145,613,738	53,146,508	59,203,338	112,349,846	7,572,069	25,691,823	33,263,892

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,104,644,544	205,639,527	1,310,284,071	771,709,276	142,351,002	914,060,278	332,935,268	63,288,525	396,223,793
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,405,056)	(20,405,056)	0	(13,883,600)	(13,883,600)	0	(6,521,456)	(6,521,456)
G-ADEP		Distribution Plant	(321,677,517)	(2,109,587)	(323,787,104)	(210,392,933)	(1,342,752)	(211,735,685)	(111,284,584)	(766,835)	(112,051,419)
G-ADEP		General Plant	(19,635,209)	(28,549,204)	(48,184,413)	(16,239,336)	(19,909,358)	(36,148,694)	(3,395,873)	(8,639,846)	(12,035,719)
		TOTAL ACCUMULATED DEPRECIATION	(341,312,726)	(51,063,847)	(392,376,573)	(226,632,269)	(35,135,710)	(261,767,979)	(114,680,457)	(15,928,137)	(130,608,594)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(536,787)	(1,152,813)	(1,689,600)	(353,930)	(803,937)	(1,157,867)	(182,857)	(348,876)	(531,733)
G-AAMT		Misc IT Intangible Plant - 3031XX	(358,141)	(37,108,127)	(37,466,268)	(358,141)	(25,878,095)	(26,236,236)	0	(11,230,032)	(11,230,032)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(894,928)	(38,260,940)	(39,155,868)	(712,071)	(26,682,032)	(27,394,103)	(182,857)	(11,578,908)	(11,761,765)
		TOTAL ACCUMULATED DEPR/AMORT	(342,207,654)	(89,324,787)	(431,532,441)	(227,344,340)	(61,817,742)	(289,162,082)	(114,863,314)	(27,507,045)	(142,370,359)
		NET GAS UTILITY PLANT before DFIT	762,436,890	116,314,740	878,751,630	544,364,936	80,533,260	624,898,196	218,071,954	35,781,480	253,853,434
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,625,589)	(101,625,589)	0	(72,267,989)	(72,267,989)	0	(29,357,600)	(29,357,600)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,257,928)	(12,257,928)	0	(8,550,783)	(8,550,783)	0	(3,707,145)	(3,707,145)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(256,106)	(256,106)	0	(182,122)	(182,122)	0	(73,984)	(73,984)
		TOTAL ACCUMULATED DFIT	0	(114,139,623)	(114,139,623)	0	(81,000,894)	(81,000,894)	0	(33,138,729)	(33,138,729)
		NET GAS UTILITY PLANT	762,436,890	2,175,117	764,612,007	544,364,936	(467,634)	543,897,302	218,071,954	2,642,751	220,714,705

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.737%	30.263%
G-ALL	6	Actual Therms Purchased	100.000%	63.650%	36.350%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.112%	28.888%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	762,436,890	2,175,117	764,612,007	544,364,936	(467,634)	543,897,302	218,071,954	2,642,751	220,714,705
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,339,917	2,109,982	3,449,899	816,879	1,471,438	2,288,317	523,038	638,544	1,161,582
4	182318	Accumulated Amortization - AFUDC	(227,048)	(1,028,378)	(1,255,426)	(133,039)	(717,205)	(850,244)	(94,009)	(311,173)	(405,182)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100	Gas Inventory--Jackson Prairie	0	9,574,410	9,574,410	0	6,514,429	6,514,429	0	3,059,981	3,059,981
1	164115	Gas Inventory--Clay Basin	0	(63)	(63)	0	(44)	(44)	0	(19)	(19)
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,902,259	0	2,902,259	2,902,259	0	2,902,259	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,887,991	0	6,887,991	6,887,991	0	6,887,991	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,055,953)	0	(2,055,953)	(2,055,953)	0	(2,055,953)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(15,140,557)	0	(15,140,557)	(4,823,646)	0	(4,823,646)	(10,316,911)	0	(10,316,911)
99	190393	ADFIT-Customer Tax Credit	3,179,517	0	3,179,517	1,012,966	0	1,012,966	2,166,551	0	2,166,551
99	235199	Customer Deposits	(1,299)	0	(1,299)	(1,299)	0	(1,299)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	1,743,449	0	1,743,449	1,743,449	0	1,743,449	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(366,124)	0	(366,124)	(366,124)	0	(366,124)	0	0	0
C-WKC		Working Capital	19,253,162	0	19,253,162	13,241,153	0	13,241,153	6,012,009	0	6,012,009
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	17,515,314	16,387,015	33,902,329	19,224,636	11,168,034	30,392,670	(1,709,322)	5,218,981	3,509,659
		NET RATE BASE	779,952,204	18,562,132	798,514,336	563,589,572	10,700,400	574,289,972	216,362,632	7,861,732	224,224,364

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	281,679	281,679											
Steam (ED-ID)	393,189	393,189											
Steam (ED-WA)	1,013,175	1,013,175											
Hydro (ED-AN)	1,455,295	1,455,295											
Other (ED-AN)	848,859	848,859											
Total Electric Production	3,992,197	3,992,197											
Electric Transmission													
ED-AN	2,001,023	2,001,023											
ED-ID	16,735	16,735											
ED-WA	43,862	43,862											
Total Electric Transmission	2,061,620	2,061,620											
Electric Distribution													
ED-AN	7,089	7,089											
ED-ID	1,563,761	1,563,761											
ED-WA	3,508,421	3,508,421											
Total Electric Distribution	5,079,271	5,079,271											
Gas Underground Storage													
1 GD-AN	66,526		66,526			66,526	66,526		45,264	45,264		21,262	21,262
GD-OR	11,457			11,457									
Total Gas Underground Storage	77,983		66,526	11,457		66,526	66,526		45,264	45,264		21,262	21,262
Gas Distribution													
6 GD-AN	4,408		4,408			4,408	4,408		2,806	2,806		1,602	1,602
GD-ID	573,520		573,520		573,520	573,520	573,520				573,520		573,520
GD-WA	1,493,442		1,493,442		1,493,442	1,493,442	1,493,442						
GD-OR	990,525			990,525									
Total Gas Distribution	3,061,895		2,071,370	990,525	2,066,962	4,408	2,071,370	1,493,442	2,806	1,496,248	573,520	1,602	575,122
General Plant													
ED-AN	226,639	226,639											
ED-ID	53,784	53,784											
ED-WA	140,362	140,362											
7,4 CD-AA	1,694,686	1,211,226	333,853	149,607		333,853	333,853		232,819	232,819		101,034	101,034
9,4 CD-AN	82,982	64,993	17,989			17,989	17,989		12,545	12,545		5,444	5,444
9 CD-ID	35,452	27,767	7,685		7,685	7,685	7,685				7,685		7,685
9 CD-WA	120,149	94,103	26,046		26,046	26,046	26,046		26,046	26,046			26,046
8,4 GD-AA	26,659		18,348	8,311		18,348	18,348		12,795	12,795		5,553	5,553
4 GD-AN	1,137		1,137			1,137	1,137		793	793		344	344
GD-ID	4,769		4,769		4,769	4,769	4,769				4,769		4,769
GD-WA	95,338		95,338		95,338	95,338	95,338		95,338	95,338			95,338
GD-OR	17,117			17,117									
Total General Plant	2,499,074	1,818,874	505,165	175,035	133,838	371,327	505,165	121,384	258,952	380,336	12,454	112,375	124,829
Total Depreciation Expense	16,772,040	12,951,962	2,643,061	1,177,017	2,200,800	442,261	2,643,061	1,614,826	307,022	1,921,848	585,974	135,239	721,213

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Ratio	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6 Actual Therms Purchased	63.650%	36.350%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	21,934	21,934											
Total Production/Transmission	98,468	98,468											
Distribution													
Franchises (302000) ED-WA	9,796	9,796											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	10,285	10,285											
General Plant - 303000													
7,4 CD-AA	34,570	24,708	6,810	3,052		6,810	6,810		4,749	4,749		2,061	2,061
9,4 CD-AN	811	635	176			176	176		123	123		53	53
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	551			551									
Total General Plant - 303000	39,237	25,343	10,291	3,603	3,305	6,986	10,291	2,072	4,872	6,944	1,233	2,114	3,347
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	4,308,462	3,079,344	848,767	380,351		848,767	848,767		591,905	591,905		256,862	256,862
9,4 CD-AN	4,365	3,419	946			946	946		660	660		286	286
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	22,487	17,612	4,875		4,875		4,875	4,875		4,875			0
ED-AN	687,791	687,791											
ED-ID	0	0											
ED-WA	131,677	131,677											
8,4 GD-AA	29,865		20,554	9,311		20,554	20,554		14,334	14,334		6,220	6,220
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plant - 3031XX	5,190,570	3,919,843	875,142	395,585	4,875	870,267	875,142	4,875	606,899	611,774	0	263,368	263,368
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,202	35,202											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,202	35,202	0	0		0	0		0	0		0	0
Total Amortization Expense	5,373,762	4,089,141	885,433	399,188	8,180	877,253	885,433	6,947	611,771	618,718	1,233	265,482	266,715

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(79,220,945)	(79,220,945)											
Steam (ED-ID)	(102,497,166)	(102,497,166)											
Steam (ED-WA)	(203,482,636)	(203,482,636)											
Hydro (ED-AN)	(211,780,738)	(211,780,738)											
Other (ED-AN)	(185,384,846)	(185,384,846)											
Total Electric Production	(782,366,331)	(782,366,331)											
Electric Transmission													
ED-AN	(265,442,973)	(265,442,973)											
ED-ID	(10,986,834)	(10,986,834)											
ED-WA	(17,519,388)	(17,519,388)											
Total Electric Transmission	(293,949,195)	(293,949,195)											
Electric Distribution													
ED-AN	(620,070)	(620,070)											
ED-ID	(304,563,883)	(304,563,883)											
ED-WA	(508,655,781)	(508,655,781)											
Total Electric Distribution	(813,839,734)	(813,839,734)											
Gas Underground Storage													
1 GD-AN	(20,405,056)		(20,405,056)		(20,405,056)	(20,405,056)		(13,883,600)	(13,883,600)		(6,521,456)	(6,521,456)	
GD-OR	(1,847,101)			(1,847,101)									
Total Gas Underground Storage	(22,252,157)		(20,405,056)	(1,847,101)		(20,405,056)		(13,883,600)	(13,883,600)		(6,521,456)	(6,521,456)	
Gas Distribution													
6 GD-AN	(2,109,587)		(2,109,587)		(2,109,587)	(2,109,587)		(1,342,752)	(1,342,752)		(766,835)	(766,835)	
GD-ID	(111,284,584)		(111,284,584)		(111,284,584)	(111,284,584)				(111,284,584)		(111,284,584)	
GD-WA	(210,392,933)		(210,392,933)		(210,392,933)	(210,392,933)							
GD-OR	(154,534,489)			(154,534,489)									
Total Gas Distribution	(478,321,593)		(323,787,104)	(154,534,489)	(321,677,517)	(2,109,587)	(323,787,104)	(210,392,933)	(1,342,752)	(211,735,685)	(111,284,584)	(766,835)	(112,051,419)
General Plant													
ED-AN	(36,980,769)	(36,980,769)											
ED-ID	(14,238,026)	(14,238,026)											
ED-WA	(27,896,956)	(27,896,956)											
7,4 CD-AA	(103,845,007)	(74,220,104)	(20,457,466)	(9,167,437)		(20,457,466)	(20,457,466)	(14,266,423)	(14,266,423)		(6,191,043)	(6,191,043)	
9,4 CD-AN	(8,990,729)	(7,041,719)	(1,949,010)			(1,949,010)	(1,949,010)	(1,359,181)	(1,359,181)		(589,829)	(589,829)	
9 CD-ID	(4,180,060)	(3,273,907)	(906,153)		(906,153)	(906,153)				(906,153)		(906,153)	
9 CD-WA	(9,236,840)	(7,234,478)	(2,002,362)		(2,002,362)	(2,002,362)	(2,002,362)		(2,002,362)				
8,4 GD-AA	(2,914,139)		(2,005,627)	(908,512)		(2,005,627)	(2,005,627)	(1,398,664)	(1,398,664)		(606,963)	(606,963)	
4 GD-AN	(4,137,101)		(4,137,101)			(4,137,101)	(4,137,101)	(2,885,090)	(2,885,090)		(1,252,011)	(1,252,011)	
GD-ID	(2,489,720)		(2,489,720)		(2,489,720)	(2,489,720)				(2,489,720)		(2,489,720)	
GD-WA	(14,236,974)		(14,236,974)		(14,236,974)	(14,236,974)							
GD-OR	(6,111,407)			(6,111,407)									
Total General Plant	(235,257,728)	(170,885,959)	(48,184,413)	(16,187,356)	(19,635,209)	(28,549,204)	(48,184,413)	(16,239,336)	(19,909,358)	(36,148,694)	(3,395,873)	(8,639,846)	(12,035,719)
Total Accumulated Depreciation	(2,625,986,738)	(2,061,041,219)	(392,376,573)	(172,568,946)	(341,312,726)	(51,063,847)	(392,376,573)	(226,632,269)	(35,135,710)	(261,767,979)	(114,680,457)	(15,928,137)	(130,608,594)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Ratio	69.737%	30.263%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	6 Actual Therms Purchased	63.650%	36.350%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(17,067,621)	(17,067,621)											
Misc Intangible Plt (303000)	ED-AN	(3,224,539)	(3,224,539)											
Total Production/Transmission		(20,292,160)	(20,292,160)											
Distribution														
Franchises (302000)	ED-WA	(565,186)	(565,186)											
Misc Intangible Plt (303000)	ED-WA	(75,181)	(75,181)											
Total Distribution		(640,367)	(640,367)											
General Plant - 303000														
7,4	CD-AA	(5,675,324)	(4,056,267)	(1,118,039)	(501,018)		(1,118,039)	(1,118,039)		(779,687)	(779,687)		(338,352)	(338,352)
9,4	CD-AN	(160,412)	(125,638)	(34,774)			(34,774)	(34,774)		(24,250)	(24,250)		(10,524)	(10,524)
	GD-ID	(182,857)		(182,857)			(182,857)	(182,857)				(182,857)		(182,857)
	GD-WA	(353,930)		(353,930)			(353,930)	(353,930)		(353,930)	(353,930)			
	GD-OR	(139,186)			(139,186)									
Total General Plant - 303000		(6,511,709)	(4,181,905)	(1,689,600)	(640,204)	(536,787)	(1,152,813)	(1,689,600)	(353,930)	(803,937)	(1,157,867)	(182,857)	(348,876)	(531,733)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(186,236,668)	(133,107,072)	(36,688,624)	(16,440,972)		(36,688,624)	(36,688,624)		(25,585,546)	(25,585,546)		(11,103,078)	(11,103,078)
9,4	CD-AN	(200,142)	(156,755)	(43,387)			(43,387)	(43,387)		(30,257)	(30,257)		(13,130)	(13,130)
9	CD-ID	0	0	0	0		0	0		0	0	0	0	0
9	CD-WA	(1,652,094)	(1,293,953)	(358,141)			(358,141)	(358,141)		(358,141)	(358,141)	0	0	0
	ED-AN	(19,239,047)	(19,239,047)											
	ED-ID	0	0											
	ED-WA	(3,941,386)	(3,941,386)											
8,4	GD-AA	(308,442)		(212,282)	(96,160)		(376,116)	(376,116)		(262,292)	(262,292)		(113,824)	(113,824)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(121,805)			(121,805)									
Total Miscellaneous IT Intangible Plant - 3031		(211,699,584)	(157,738,213)	(37,302,434)	(16,658,937)	(358,141)	(37,108,127)	(37,466,268)	(358,141)	(25,878,095)	(26,236,236)	0	(11,230,032)	(11,230,032)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0	0		0	0		0	0		0	0
9	CD-WA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	(1,808,381)	(1,808,381)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,808,381)	(1,808,381)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(240,952,201)	(184,661,026)	(38,992,034)	(17,299,141)	(894,928)	(38,260,940)	(39,155,868)	(712,071)	(26,682,032)	(27,394,103)	(182,857)	(11,578,908)	(11,761,765)

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,623,665	0	0	9,022,386	9,022,386	0	0	2,486,862	2,486,862	0	1,114,417	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	0	
		TOTAL ACCOUNT	19,950,495	811,230	704,722	10,412,219	11,928,171	3,261,722	94,782	2,705,886	6,062,390	845,517	1,114,417	1,959,934	
	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	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	25,050,600	
99		GD-OR / AS	4,460,734	0	0	0	0	0	0	0	0	4,460,734	0	4,460,734	
8		GD-AA	0	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	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	0	
		TOTAL ACCOUNT	215,863,038	18,172,839	9,849,616	113,400,014	141,422,469	27,723,306	1,785,786	28,746,171	58,255,263	4,460,734	11,724,572	16,185,306	
	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	0	
99		GD-WA / ID / AN	172,579	0	0	0	0	172,579	0	0	0	172,579	0	172,579	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182	
7		CD-AA	61,251,745	0	0	43,777,847	43,777,847	0	0	12,066,594	12,066,594	0	5,407,304	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	0	
		TOTAL ACCOUNT	66,378,798	2,275,632	15,537	46,224,497	48,515,666	295,961	2,142	12,134,543	12,432,646	0	5,430,486	5,430,486	
	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	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	0	
99		GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506	
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299	
7		CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	676,971	
9		CD-WA / ID / AN	6,705,979	1,452,364	720,868	3,079,025	5,252,257	401,986	199,522	852,214	1,453,722	0	0	0	
		TOTAL ACCOUNT	99,154,583	26,933,573	13,509,919	33,521,600	73,965,092	10,938,194	3,523,589	5,243,932	19,705,715	4,776,506	707,270	5,483,776	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106	
9		CD-WA / ID / AN	6,171,650	657,439	185,405	3,990,916	4,833,760	181,966	51,316	1,104,608	1,337,890	0	0	0	
		TOTAL ACCOUNT	6,891,601	716,305	185,405	4,413,783	5,315,493	404,319	51,316	1,107,075	1,562,710	12,292	1,106	13,398	
	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	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	0	
99		GD-OR / AS	1,564,535	0	0	0	0	0	0	0	0	1,564,535	0	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	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	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	0	
		TOTAL ACCOUNT	39,305,735	2,014,535	1,415,133	19,371,406	22,801,074	3,127,104	798,185	7,764,299	11,689,588	1,564,535	3,250,538	4,815,073	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,282,627	398,866	2,211	2,881,550	3,282,627	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491	
7		CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,993,736	398,866	2,211	3,778,347	4,179,424	110,331	0	502,134	612,465	18,586	183,261	201,847	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	24,433,645	12,246,524	7,583,364	4,603,757	24,433,645	0	0	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	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654	
9		CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0	
		TOTAL ACCOUNT	31,612,246	12,500,353	7,904,763	5,476,781	25,881,897	3,574,047	1,004,023	1,061,791	5,639,861	43,834	46,654	90,488	
	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	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	0	
99		GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232	
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851	
7		CD-AA	124,810,056	0	0	89,204,243	89,204,243	0	0	24,587,581	24,587,581	0	11,018,232	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	0	
		TOTAL ACCOUNT	185,200,759	22,812,846	6,795,828	114,299,950	143,908,624	3,711,526	307,033	25,460,261	29,478,820	719,232	11,094,083	11,813,315	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	243,921	0	6,846	237,075	243,921	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	612	612	0	277	277	
7		CD-AA	845,506	0	0	604,300	604,300	0	0	166,565	166,565	0	74,641	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	0	
		TOTAL ACCOUNT	1,132,177	0	25,680	848,206	873,886	0	5,213	169,068	174,281	9,092	74,918	84,010	
		TOTAL GENERAL PLANT	670,599,955	86,636,179	40,408,814	351,863,590	478,908,583	53,146,510	7,572,069	84,895,160	145,613,739	12,450,328	33,627,305	46,077,633	

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	30,108,799	6,297,841	0	23,810,958	30,108,799	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	111,035,654	0	0	79,359,402	79,359,402	0	0	21,874,024	21,874,024	0	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	
		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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	43,434,720	0	0	31,043,663	31,043,663	0	0	8,556,640	8,556,640	0	3,834,417	
9		CD-WA / ID / AN	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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,527,950	0	0	7,527,950	7,527,950	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	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
8		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:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(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	(829,329)	(649,547)	(179,782)	0
	Total	(62,139,712)	(44,469,304)	(12,257,927)	(5,412,481)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,543,444	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
TOTAL		105,048,895	43,405,573	7,543,542	155,998,010	91,807,742	37,393,564	13,241,153	6,012,009	7,543,542

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