

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	223,559,887	150,014,912	73,544,975
	Adjustments			
	Adjusted Net Operating Income (Loss)	223,559,887	150,014,912	73,544,975
E-APL	Electric Net Rate Base	3,295,882,412	2,213,497,189	1,082,385,223
	<b>RATE OF RETURN</b>	<b>6.783%</b>	<b>6.777%</b>	<b>6.795%</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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers - AMA Percent	07-01-2023 thru 06-30-2024	415,373 100.000%	270,006 65.003%	145,367 34.997%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2023 thru 06-30-2024	45,298,748 100.000%	31,323,416 69.149%	13,975,332 30.851%
	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		400.000%	274.811%	125.189%
		Percent		100.000%	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			<a href="#">01-01-2023 thru 12-31-2023</a>	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 500 - 894		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 935		5,750,511	4,121,480	1,629,031	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		135,565,074	115,155,464	14,007,349	6,402,261
		Percentage		100.000%	84.944%	10.333%	4.723%
		Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
		Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
		Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	0
		Total		100,099,953	74,273,808	17,265,118	8,561,027
		Percentage		100.000%	74.200%	17.248%	8.552%
		Number of Customers at		797,628	416,479	273,638	107,511
		Percentage		100.000%	52.215%	34.306%	13.479%
		Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
		Percentage		100.000%	74.528%	16.914%	8.558%
		Total Percentages		400.000%	285.888%	78.801%	35.311%
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2024  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	<a href="#">01-01-2023 thru 12-31-2023</a>	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		13,730,176	0	9,527,830 4,202,346
		Direct O & M Accts 901 - 935		3,580,140	0	1,946,392 1,633,748
		Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031 0
		Total		18,939,347	0	13,103,253 5,836,094
		Percentage		100.000%	0.000%	69.185% 30.815%
		Direct Labor Accts 500 - 894		12,843,901	0	9,337,229 3,506,672
		Direct Labor Accts 901 - 935		4,309,521	0	1,859,734 2,449,787
		Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187 0
		Total		18,747,609	0	12,791,150 5,956,459
		Percentage		100.000%	0.000%	68.228% 31.772%
		Number of Customers at		381,149	0	273,638 107,511
		Percentage		100.000%	0.000%	71.793% 28.207%
		Net Direct Plant		1,165,275,737	0	770,125,934 395,149,803
		Percentage		100.000%	0.000%	66.090% 33.910%
		Total Percentages		400.000%	0.000%	275.296% 124.704%
		Average (GD AA)		100.000%	0.000%	68.824% 31.176%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 500 - 894		20,151,245	17,671,165	2,480,080	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments					
		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	06-01-2023 thru 06-30-2024	1,613,038,382	1,109,912,816	503,125,566	
		Percent		100.000%	68.809%	31.191%	
11		Book Depreciation	07-01-2023 thru 06-30-2024	153,813,806	103,543,910	50,269,896	
		Percent		100.000%	67.318%	32.682%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended June 30, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2023 thru 06-30-2024	3,706,496,273 100.000%	2,476,760,483 66.822%	1,229,735,790 33.178%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2023 thru 06-30-2024	302,025,844 100.000%	208,467,090 69.023%	93,558,754 30.977%
14		Net Allocated Schedule M's - AMA Percent	07-01-2023 thru 06-30-2024	-153,044,519 100.000%	-102,745,031 67.134%	-50,299,488 32.866%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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	448,900,986	0	448,900,986	296,340,431	0	296,340,431	152,560,555	0	152,560,555
99	442200	Commercial - Firm & Int.	357,837,756	0	357,837,756	257,450,703	0	257,450,703	100,387,053	0	100,387,053
1	442300	Industrial	128,241,684	0	128,241,684	68,798,083	0	68,798,083	59,443,601	0	59,443,601
99	444000	Public Street & Highway Lighting	8,459,312	0	8,459,312	5,391,955	0	5,391,955	3,067,357	0	3,067,357
99	448000	Interdepartmental Revenue	1,817,181	0	1,817,181	1,549,073	0	1,549,073	268,108	0	268,108
99	499XXX	Unbilled Revenue	2,452,521	0	2,452,521	1,683,503	0	1,683,503	769,018	0	769,018
		TOTAL SALES TO ULTIMATE CUSTOMERS	947,709,440	0	947,709,440	631,213,748	0	631,213,748	316,495,692	0	316,495,692
1	447XXX	Sales for Resale	0	267,806,206	267,806,206	0	172,681,442	172,681,442	0	95,124,764	95,124,764
		TOTAL SALES OF ELECTRICITY	947,709,440	267,806,206	1,215,515,646	631,213,748	172,681,442	803,895,190	316,495,692	95,124,764	411,620,456
		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	139,862	0	139,862	45,390	0	45,390	94,472	0	94,472
1	453000	Sales of Water & Water Power	0	787,824	787,824	0	507,989	507,989	0	279,835	279,835
1	454000	Rent from Electric Property	8,300,934	211,600	8,512,534	4,668,487	136,440	4,804,927	3,632,447	75,160	3,707,607
1	454100	Rent from Trnsmission Joint Use	56,781	0	56,781	20,636	0	20,636	36,145	0	36,145
1	456XXX	Other Electric Revenues	28,031,019	61,183,936	89,214,955	21,759,822	39,451,402	61,211,224	6,271,197	21,732,534	28,003,731
		TOTAL OTHER OPERATING REVENUE	36,528,596	62,183,360	98,711,956	26,494,335	40,095,831	66,590,166	10,034,261	22,087,529	32,121,790
		TOTAL ELECTRIC REVENUE	984,238,036	329,989,566	1,314,227,602	657,708,083	212,777,273	870,485,356	326,529,953	117,212,293	443,742,246

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	158,598	158,598	0	102,264	102,264	0	56,334	56,334
1	501XXX	Fuel	0	43,307,665	43,307,665	0	27,924,782	27,924,782	0	15,382,883	15,382,883
1	502000	Steam Expense	0	4,078,384	4,078,384	0	2,629,742	2,629,742	0	1,448,642	1,448,642
1	505000	Electric Expense	0	817,457	817,457	0	527,096	527,096	0	290,361	290,361
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	7,272,131	7,272,131	0	4,689,070	4,689,070	0	2,583,061	2,583,061
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	(108,681)	0	(108,681)	(768,363)	0	(768,363)	659,682	0	659,682
		MAINTENANCE									
1	510000	Supervision & Engineering	0	478,583	478,583	0	308,590	308,590	0	169,993	169,993
1	511000	Structures	0	906,396	906,396	0	584,444	584,444	0	321,952	321,952
1	512000	Boiler Plant	0	8,456,585	8,456,585	0	5,452,806	5,452,806	0	3,003,779	3,003,779
1	513000	Electric Plant	0	2,285,467	2,285,467	0	1,473,669	1,473,669	0	811,798	811,798
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,372,165	2,372,165	0	1,529,572	1,529,572	0	842,593	842,593
		TOTAL STEAM POWER GENERATION EXP	(108,681)	70,133,431	70,024,750	(768,363)	45,222,035	44,453,672	659,682	24,911,396	25,571,078
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,203,169	2,203,169	0	1,420,603	1,420,603	0	782,566	782,566
1	536000	Water for Power	0	1,226,332	1,226,332	0	790,739	790,739	0	435,593	435,593
1	537000	Hydraulic Expense	6,901,135	3,334,564	10,235,699	4,494,274	2,150,127	6,644,401	2,406,861	1,184,437	3,591,298
1	538000	Electric Expense	0	6,533,770	6,533,770	0	4,212,975	4,212,975	0	2,320,795	2,320,795
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,219,344	2,219,344	0	1,431,033	1,431,033	0	788,311	788,311
1	540000	Rent	0	1,681,242	1,681,242	0	1,084,065	1,084,065	0	597,177	597,177
1	540100	MT Trust Funds Land Settlement Rents	6,003,500	0	6,003,500	3,895,815	0	3,895,815	2,107,685	0	2,107,685
		MAINTENANCE									
1	541000	Supervision & Engineering	0	594,659	594,659	0	383,436	383,436	0	211,223	211,223
1	542000	Structures	0	428,253	428,253	0	276,138	276,138	0	152,115	152,115
1	543000	Reservoirs, Dams, & Waterways	0	415,440	415,440	0	267,876	267,876	0	147,564	147,564
1	544000	Electric Plant	0	3,188,380	3,188,380	0	2,055,867	2,055,867	0	1,132,513	1,132,513
1	545000	Miscellaneous Hydraulic Plant	0	624,811	624,811	0	402,878	402,878	0	221,933	221,933
		TOTAL HYDRO POWER GENERATION EXP	12,904,635	22,449,964	35,354,599	8,390,089	14,475,737	22,865,826	4,514,546	7,974,227	12,488,773
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	480,482	480,482	0	309,815	309,815	0	170,667	170,667
1	547XXX	Fuel	0	133,156,684	133,156,684	0	85,859,430	85,859,430	0	47,297,254	47,297,254
1	548000	Generation Expense	0	4,744,939	4,744,939	0	3,059,537	3,059,537	0	1,685,402	1,685,402
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,346,213	1,346,213	0	868,038	868,038	0	478,175	478,175
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
		MAINTENANCE									
1	551000	Supervision & Engineering	0	740,841	740,841	0	477,694	477,694	0	263,147	263,147
1	552000	Structures	0	104,096	104,096	0	67,121	67,121	0	36,975	36,975
1	553000	Generating & Electric Equipment	0	2,191,766	2,191,766	0	1,413,251	1,413,251	0	778,515	778,515
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,491,073	1,491,073	0	961,444	961,444	0	529,629	529,629
		TOTAL OTHER POWER GENERATION EXP	0	144,359,199	144,359,199	0	93,082,812	93,082,812	0	51,276,387	51,276,387

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	12,902,336	239,155,515	252,057,851	0	154,207,477	154,207,477	12,902,336	84,948,038	97,850,374
1	556000	System Control & Load Dispatching	0	906,520	906,520	0	584,524	584,524	0	321,996	321,996
E-557	557XXX	Other Expense	26,877,200	36,063,087	62,940,287	6,175,291	23,253,478	29,428,769	20,701,909	12,809,609	33,511,518
		TOTAL OTHER POWER SUPPLY EXPENSE	39,779,536	276,125,122	315,904,658	6,175,291	178,045,479	184,220,770	33,604,245	98,079,643	131,683,888
		TOTAL PRODUCTION OPERATING EXP	52,575,490	513,067,716	565,643,206	13,797,017	330,826,063	344,623,080	38,778,473	182,241,653	221,020,126
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,316,610	2,316,610	0	1,493,750	1,493,750	0	822,860	822,860
1	561000	Load Dispatching	0	2,895,392	2,895,392	0	1,866,949	1,866,949	0	1,028,443	1,028,443
1	562000	Station Expense	0	394,699	394,699	0	254,502	254,502	0	140,197	140,197
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	340,989	340,989	0	219,870	219,870	0	121,119	121,119
1	565XXX	Transmission of Electricity by Others	0	18,948,051	18,948,051	0	12,217,703	12,217,703	0	6,730,348	6,730,348
1	566000	Miscellaneous Transmission Expense	0	4,273,717	4,273,717	0	2,755,693	2,755,693	0	1,518,024	1,518,024
1	567000	Rent	0	106,079	106,079	0	68,400	68,400	0	37,679	37,679
		MAINTENANCE									
1	568000	Supervision & Engineering	18,450	328,948	347,398	18,450	212,106	230,556	0	116,842	116,842
1	569000	Structures	10,745	507,351	518,096	0	327,140	327,140	10,745	180,211	190,956
1	570000	Station Equipment	0	1,056,695	1,056,695	0	681,357	681,357	0	375,338	375,338
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	5,744	1,940,603	1,946,347	(12)	1,251,301	1,251,289	5,756	689,302	695,058
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	209	56,619	56,828	209	36,508	36,717	0	20,111	20,111
		TOTAL TRANSMISSION OPERATING EXP	35,148	33,165,753	33,200,901	18,647	21,385,279	21,403,926	16,501	11,780,474	11,796,975

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	16,081,782	31,443,919	47,525,701	11,560,314	20,275,039	31,835,353	4,521,468	11,168,880	15,690,348
E-DEPX		Depreciation Expense-Transmission	769,917	22,182,880	22,952,797	523,457	14,303,521	14,826,978	246,460	7,879,359	8,125,819
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,608	1,181,608	0	761,901	761,901	0	419,707	419,707
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
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 Supply	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960	0	71,040	71,040
99	407327	Colstrip Reg. Asset Amortization	1,846,059	0	1,846,059	1,076,325	0	1,076,325	769,734	0	769,734
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097	0	11,622	11,622
1	407334	Amortization of EIM Deferral	291,300	0	291,300	0	0	0	291,300	0	291,300
99	407360	Amortization of CS2 & COLSTRIP O&M	1,046,064	0	1,046,064	0	0	0	1,046,064	0	1,046,064
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058	0	314,027	314,027
99	407395	Optional Renewable Power Revenue Offset	363,750	0	363,750	279,791	0	279,791	83,959	0	83,959
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(3,057,895)	0	(3,057,895)	(1,474,013)	0	(1,474,013)	(1,583,882)	0	(1,583,882)
99	407434	EIM Deferred O&M	(341,552)	0	(341,552)	0	0	0	(341,552)	0	(341,552)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(15,166,555)	0	(15,166,555)	(10,138,280)	0	(10,138,280)	(5,028,275)	0	(5,028,275)
99	407451	Deferral CEIP	(1,494,962)	0	(1,494,962)	(1,494,962)	0	(1,494,962)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,911,545)	0	(2,911,545)	0	0	0	(2,911,545)	0	(2,911,545)
99	407494	Amortization of Schedule 98 REC Rev	90,009	0	90,009	90,009	0	90,009	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,891,873	17,891,873	0	11,536,680	11,536,680	0	6,355,193	6,355,193
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,371,959)	73,808,669	68,436,710	(1,616,333)	47,591,830	45,975,497	(3,755,626)	26,216,839	22,461,213
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	47,238,679	620,042,138	667,280,817	12,199,331	399,803,172	412,002,503	35,039,348	220,238,966	255,278,314

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	908,678	2,918,933	3,827,611	696,825	2,018,413	2,715,238	211,853	900,520	1,112,373
3	582000	Station Expense	846,878	113,320	960,198	592,633	78,360	670,993	254,245	34,960	289,205
3	583000	Overhead Line Expense	2,076,018	1,055,840	3,131,858	1,295,959	730,103	2,026,062	780,059	325,737	1,105,796
3	584000	Underground Line Expense	2,946,709	9,789	2,956,498	1,770,626	6,769	1,777,395	1,176,083	3,020	1,179,103
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	15,828	0	15,828	15,680	0	15,680	148	0	148
3	586000	Meter Expense	2,187,497	32,883	2,220,380	1,750,983	22,738	1,773,721	436,514	10,145	446,659
3	587000	Customer Installations Expense	690,815	82,885	773,700	435,209	57,314	492,523	255,606	25,571	281,177
3	588000	Miscellaneous Distribution Expense	5,456,054	3,390,617	8,846,671	4,118,834	2,344,578	6,463,412	1,337,220	1,046,039	2,383,259
3	589000	Rent	0	252,948	252,948	0	174,911	174,911	0	78,037	78,037
		MAINTENANCE:									
3	590000	Supervision & Engineering	282,232	942,077	1,224,309	216,902	651,437	868,339	65,330	290,640	355,970
3	591000	Structures	350,699	13,062	363,761	252,449	9,032	261,481	98,250	4,030	102,280
3	592000	Station Equipment	578,237	42,238	620,475	310,064	29,207	339,271	268,173	13,031	281,204
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	27,295,612	(973)	27,294,639	18,607,397	(673)	18,606,724	8,688,215	(300)	8,687,915
3	594000	Underground Lines	802,472	0	802,472	556,207	0	556,207	246,265	0	246,265
3	595000	Line Transformers	308,024	0	308,024	225,274	0	225,274	82,750	0	82,750
3	596000	Street Light & Signal System Maintenance Exp	76,587	0	76,587	67,728	0	67,728	8,859	0	8,859
3	597000	Meters	68,431	0	68,431	62,057	0	62,057	6,374	0	6,374
3	598000	Miscellaneous Distribution Expense	407,977	294,538	702,515	348,590	203,670	552,260	59,387	90,868	150,255
		TOTAL DISTRIBUTION OPERATING EXP	45,298,748	9,148,157	54,446,905	31,323,417	6,325,859	37,649,276	13,975,331	2,822,298	16,797,629
E-DEPX		Depreciation Expense-Distribution	60,650,530	86,451	60,736,981	41,053,441	59,780	41,113,221	19,597,089	26,671	19,623,760
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	117,891	0	117,891	117,891	0	117,891	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,949,435	0	57,949,435	52,196,619	0	52,196,619	5,752,816	0	5,752,816
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	118,717,856	86,451	118,804,307	93,367,951	59,780	93,427,731	25,349,905	26,671	25,376,576
		TOTAL DISTRIBUTION EXPENSES	164,016,604	9,234,608	173,251,212	124,691,368	6,385,639	131,077,007	39,325,236	2,848,969	42,174,205

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	124,271	124,271	0	80,780	80,780	0	43,491	43,491
2	902000	Meter Reading Expenses	503,014	113,101	616,115	348,865	73,519	422,384	154,149	39,582	193,731
2	903XXX	Customer Records & Collection Expenses	1,053,802	7,863,137	8,916,939	571,598	5,111,275	5,682,873	482,204	2,751,862	3,234,066
2	904000	Uncollectible Accounts	5,131,922	85,299	5,217,221	4,242,605	55,447	4,298,052	889,317	29,852	919,169
2	905000	Misc Customer Accounts	0	230,100	230,100	0	149,572	149,572	0	80,528	80,528
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>6,688,738</b>	<b>8,415,908</b>	<b>15,104,646</b>	<b>5,163,068</b>	<b>5,470,593</b>	<b>10,633,661</b>	<b>1,525,670</b>	<b>2,945,315</b>	<b>4,470,985</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	34,169,962	225,934	34,395,896	29,212,876	146,864	29,359,740	4,957,086	79,070	5,036,156
2	909000	Advertising	163,338	802,470	965,808	141,340	521,630	662,970	21,998	280,840	302,838
2	910000	Misc Customer Service & Info Exp	0	99,440	99,440	0	64,639	64,639	0	34,801	34,801
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>34,333,300</b>	<b>1,127,844</b>	<b>35,461,144</b>	<b>29,354,216</b>	<b>733,133</b>	<b>30,087,349</b>	<b>4,979,084</b>	<b>394,711</b>	<b>5,373,795</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	192,642	0	192,642	192,642	0	192,642	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>192,642</b>	<b>0</b>	<b>192,642</b>	<b>192,642</b>	<b>0</b>	<b>192,642</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	1,757,551	29,282,349	31,039,900	875,480	20,117,852	20,993,332	882,071	9,164,497	10,046,568
4	921000	Office Supplies & Expenses	1,238	3,941,724	3,942,962	783	2,708,083	2,708,866	455	1,233,641	1,234,096
4	922000	Admin Exp Transferred--Credit	0	(117,820)	(117,820)	0	(80,946)	(80,946)	0	(36,874)	(36,874)
4	923000	Outside Services Employed	2,231,325	12,089,155	14,320,480	2,152,981	8,305,612	10,458,593	78,344	3,783,543	3,861,887
4	924000	Property Insurance Premium	0	3,001,317	3,001,317	0	2,061,995	2,061,995	0	939,322	939,322
4	925XXX	Injuries and Damages	7,782,795	8,373,283	16,156,078	5,208,891	5,752,697	10,961,588	2,573,904	2,620,586	5,194,490
4	926XXX	Employee Pensions and Benefits	3,475,001	26,547,796	30,022,797	2,576,354	18,239,132	20,815,486	898,647	8,308,664	9,207,311
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,653,183	4,830,820	8,484,003	2,998,438	3,114,913	6,113,351	654,745	1,715,907	2,370,652
4	930000	Miscellaneous General Expenses	217,340	7,041,516	7,258,856	182,661	4,837,733	5,020,394	34,679	2,203,783	2,238,462
4	931000	Rents	10,540	1,005,064	1,015,604	285	690,509	690,794	10,255	314,555	324,810
4	935000	Maintenance of General Plant	1,613,824	12,751,302	14,365,126	1,088,058	8,760,527	9,848,585	525,766	3,990,775	4,516,541
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>20,743,997</b>	<b>108,746,506</b>	<b>129,490,503</b>	<b>15,083,931</b>	<b>74,508,107</b>	<b>89,592,038</b>	<b>5,660,066</b>	<b>34,238,399</b>	<b>39,898,465</b>

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,756,132	18,842,195	22,598,327	2,823,205	12,945,153	15,768,358	932,927	5,897,042	6,829,969
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,389,862	44,380,552	46,770,414	2,389,862	30,490,771	32,880,633	0	13,889,781	13,889,781
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(286,238)	0	(286,238)	0	0	0	(286,238)	0	(286,238)
99	407230	Tax Reform Amortization	(55,379)	0	(55,379)	0	0	0	(55,379)	0	(55,379)
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	295,886	1,822,018	2,117,904	236,004	1,217,509	1,453,513	59,882	604,509	664,391
99	407314	Regulatory Debit - FISERVE Amortization	97,131	0	97,131	0	0	0	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	1,071,117	0	1,071,117	333,147	0	333,147	737,970	0	737,970
99	407344	Regulatory Credit - Amort - WF Resiliency	7,251,239	0	7,251,239	5,539,388	0	5,539,388	1,711,851	0	1,711,851
99	407347	Regulatory Credit - Deferral - COVID-19	(206,893)	0	(206,893)	0	0	0	(206,893)	0	(206,893)
99	407357	AMORT OF INTERVENOR FUND DEFER	103,374	0	103,374	103,374	0	103,374	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	54,765	0	54,765	54,765	0	54,765	0	0	0
99	407372	Amortization-Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax D	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	(424,336)	0	(424,336)	0	0	0	(424,336)	0	(424,336)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,276,576)	0	(1,276,576)	(1,276,576)	0	(1,276,576)	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	(1,809,425)	0	(1,809,425)	(1,788,676)	0	(1,788,676)	(20,749)	0	(20,749)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(7,761,083)	0	(7,761,083)	(6,572,130)	0	(6,572,130)	(1,188,953)	0	(1,188,953)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(5,681,460)	0	(5,681,460)	(3,807,705)	0	(3,807,705)	(1,873,755)	0	(1,873,755)
99	407493	Amortization-Remand Residual Balance	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,133,395	5,184,973	6,318,368	818,976	3,562,232	4,381,208	314,419	1,622,741	1,937,160
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>3,061,040</b>	<b>70,956,278</b>	<b>74,017,318</b>	<b>3,263,163</b>	<b>48,714,498</b>	<b>51,977,661</b>	<b>(202,123)</b>	<b>22,241,780</b>	<b>22,039,657</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>23,805,037</b>	<b>179,702,784</b>	<b>203,507,821</b>	<b>18,347,094</b>	<b>123,222,605</b>	<b>141,569,699</b>	<b>5,457,943</b>	<b>56,480,179</b>	<b>61,938,122</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>276,275,000</b>	<b>818,523,282</b>	<b>1,094,798,282</b>	<b>189,947,719</b>	<b>535,615,142</b>	<b>725,562,861</b>	<b>86,327,281</b>	<b>282,908,140</b>	<b>369,235,421</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>219,429,320</b>			<b>144,922,495</b>			<b>74,506,825</b>
E-FIT		FEDERAL INCOME TAX			5,676,094			856,271			4,819,823
E-FIT		DEFERRED FEDERAL INCOME TAX			(9,206,774)			(5,561,881)			(3,644,893)
E-FIT		AMORTIZED ITC			(599,887)			(386,807)			(213,080)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>223,559,887</b>			<b>150,014,912</b>			<b>73,544,975</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	65.003%	34.997%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.149%	30.851%
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 ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended June 30, 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	456000	Other Electric Rev-Miscellaneous	174,608	739,321	913,929	148,098	476,714	624,812	26,510	262,607	289,117
1	456010	Other Electric Rev-Financial	0	(9,458,585)	(9,458,585)	0	(6,098,896)	(6,098,896)	0	(3,359,689)	(3,359,689)
1	456015	Other Electric Rev-CT Fuel Sales	0	19,457,835	19,457,835	0	12,546,412	12,546,412	0	6,911,423	6,911,423
1	456016	Other Electric Rev-Resource Opt	0	6,458,427	6,458,427	0	4,164,394	4,164,394	0	2,294,033	2,294,033
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	77,865	77,865	0	42,893	42,893
1	456018	Other Electric Rev-Extraction	0	403,413	403,413	0	260,121	260,121	0	143,292	143,292
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	(168,943)	1,700,434	1,531,491	0	1,096,440	1,096,440	(168,943)	603,994	435,051
1	456050	Other Electric Rev-Attachment Fees	1,366,291	265	1,366,556	1,129,177	171	1,129,348	237,114	94	237,208
1	456100	Transmission Revenue of Others	0	31,587,215	31,587,215	0	20,367,436	20,367,436	0	11,219,779	11,219,779
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,795	595,795	0	328,205	328,205
1	456130	Ancillary Services Revenue	0	1,161,842	1,161,842	0	749,156	749,156	0	412,686	412,686
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	(1,452,940)	0	(1,452,940)	279,823	0	279,823	(1,732,763)	0	(1,732,763)
1	456329	Amortization Res Decoupling Deferral	23,114,818	0	23,114,818	16,450,789	0	16,450,789	6,664,029	0	6,664,029
1	456338	Non-res Decoupling Deferred Rev	2,394,288	0	2,394,288	2,349,052	0	2,349,052	45,236	0	45,236
1	456339	Amortization Non-res Decoupling	1,759,180	0	1,759,180	1,269,530	0	1,269,530	489,650	0	489,650
1	456380	Other Electric Revenue-Clearwater	647,572	0	647,572	0	0	0	647,572	0	647,572
1	456700	Other Electric Rev-Low Voltage	196,145	0	196,145	133,354	0	133,354	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,938,395)	(2,938,395)	0	(1,894,677)	(1,894,677)	0	(1,043,718)	(1,043,718)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,938,395	2,938,395	0	1,894,677	1,894,677	0	1,043,718	1,043,718
1	456730	Other Elec Rev-Intraco Thermal	0	6,309,481	6,309,481	0	4,068,353	4,068,353	0	2,241,128	2,241,128
TOTAL ACCOUNT 456			28,031,019	61,183,934	89,214,953	21,759,823	39,451,401	61,211,224	6,271,196	21,732,533	28,003,729

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-555-12A</b>
For Twelve Months Ended June 30, 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	555000/555100	Purchased Power	0	212,773,286	212,773,286	0	137,196,215	137,196,215	0	75,577,071	75,577,071
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,659,432	1,659,432	0	1,070,002	1,070,002	0	589,430	589,430
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	12,902,336	0	12,902,336	0	0	0	12,902,336	0	12,902,336
1	555550	Non Monetary - Exchange Power	0	10,606	10,606	0	6,839	6,839	0	3,767	3,767
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,032,900	4,032,900	0	2,600,414	2,600,414	0	1,432,486	1,432,486
1	555710	Intercompany Purchase	0	1,161,166	1,161,166	0	748,720	748,720	0	412,446	412,446
1	555740	Purchased Power - EIM	0	19,518,125	19,518,125	0	12,585,287	12,585,287	0	6,932,838	6,932,838
TOTAL ACCOUNT 555			12,902,336	239,155,515	252,057,851	0	154,207,477	154,207,477	12,902,336	84,948,038	97,850,374

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-557-12A</b>
For Twelve Months Ended June 30, 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	557000	Other Expenses	52,620	6,135,071	6,187,691	52,620	3,955,894	4,008,514	0	2,179,177	2,179,177
1	557010	Other Power Supply Expense - Financial	0	21,004,961	21,004,961	0	13,543,999	13,543,999	0	7,460,962	7,460,962
1	557018	Merchandise Processing Fee	0	52,298	52,298	0	33,722	33,722	0	18,576	18,576
1	557150	Fuel - Economic Dispatch	0	(21,276,642)	(21,276,642)	0	(13,719,179)	(13,719,179)	0	(7,557,463)	(7,557,463)
1	557160	Power Supply Expense - Miscellaneous	0	2,945,613	2,945,613	0	1,899,331	1,899,331	0	1,046,282	1,046,282
99	557161	Unbilled Add-Ons	722,546	0	722,546	348,149	0	348,149	374,397	0	374,397
1	557165	Other Resource Costs-CAISO Charges	0	405,884	405,884	0	261,714	261,714	0	144,170	144,170
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	1,860	412,843	414,703	0	266,201	266,201	1,860	146,642	148,502
1	557171	REC Broker Fees	0	62,055	62,055	0	40,013	40,013	0	22,042	22,042
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	999,029	0	999,029	999,029	0	999,029	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(13,637,625)	0	(13,637,625)	(13,637,625)	0	(13,637,625)	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	16,047,553	0	16,047,553	16,047,553	0	16,047,553	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	3,134,020	0	3,134,020	3,134,020	0	3,134,020	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,265,953)	0	(1,265,953)	(1,265,953)	0	(1,265,953)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,649,764	0	7,649,764	0	0	0	7,649,764	0	7,649,764
99	557390	Idaho PCA Amortization	12,354,708	0	12,354,708	0	0	0	12,354,708	0	12,354,708
1	557395	Optional Renewable Power Expense Offset	0	1,337	1,337	0	862	862	0	475	475
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,578,511	5,578,511	0	3,597,024	3,597,024	0	1,981,487	1,981,487
1	557711	Turbine Gas Bookout Offset	0	(5,578,511)	(5,578,511)	0	(3,597,024)	(3,597,024)	0	(1,981,487)	(1,981,487)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	26,319,667	26,319,667	0	16,970,921	16,970,921	0	9,348,746	9,348,746
TOTAL ACCOUNT 557			26,877,200	36,063,087	62,940,287	6,175,291	23,253,478	29,428,769	20,701,909	12,809,609	33,511,518

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-908-12A</b>
For Twelve Months Ended June 30, 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	820,880	225,934	1,046,814	734,974	146,864	881,838	85,906	79,070	164,976
99	908600	Public Purpose Tariff Rider Expense Offset	32,995,304	0	32,995,304	28,019,596	0	28,019,596	4,975,708	0	4,975,708
99	908610	Limited Income Tax Refund Program	161,528	0	161,528	161,528	0	161,528	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	192,250	0	192,250	296,778	0	296,778	(104,528)	0	(104,528)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>34,169,962</b>	<b>225,934</b>	<b>34,395,896</b>	<b>29,212,876</b>	<b>146,864</b>	<b>29,359,740</b>	<b>4,957,086</b>	<b>79,070</b>	<b>5,036,156</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.003%	34.997%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.38%	55.38%
2	Cost of Debt		5.235%	5.243%
	Total Weighted Cost		2.899%	2.904%
E-APL	Net Rate Base	3,295,882,412	2,213,497,189	1,082,385,223
	Interest Deduction for FIT Calculation	95,601,751	64,169,284	31,432,467
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,314,227,602	870,485,356	443,742,246	
E-OPS	Less: Operating & Maintenance Expense	833,539,947	534,181,972	299,357,975	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	179,098,659	123,266,382	55,832,277	
E-OTX	Less: Taxes Other than FIT	82,159,676	68,114,507	14,045,169	
	Net Operating Income Before FIT	219,429,320	144,922,495	74,506,825	
E-INT	Less: Interest Expense	95,601,751	64,169,284	31,432,467	
E-OTX	Less: ID ITC Deferred & Amortization	(26,460)	0	(26,460)	
E-SCM	Plus: Schedule M Adjustments	(96,772,091)	(76,675,729)	(20,096,362)	
	Taxable Net Operating Income	27,029,018	4,077,482	22,951,536	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	5,676,094	856,271	4,819,823	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	5,676,094	856,271	4,819,823	
E-DTE	Deferred FIT	11,728,298	11,070,215	658,083	
E-DTE	Customer Tax Credit Amortization	(20,935,072)	(16,632,096)	(4,302,976)	
1	411400 Amortized Investment Tax Credit	(599,887)	(386,807)	(213,080)	
	Total Net FIT/Deferred FIT	(4,130,567)	(5,092,417)	961,850	
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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	83,766,113	118,844,147	202,610,260	58,468,169	79,334,999	137,803,168	25,297,944	39,509,148	64,807,092
12	997001 Contributions In Aid of Construction	0	9,433,624	9,433,624	0	6,303,736	6,303,736	0	3,129,888	3,129,888
12	997002 Injuries and Damages	0	400,000	400,000	0	267,288	267,288	0	132,712	132,712
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	(1,105,431)	(1,105,431)	0	(738,671)	(738,671)	0	(366,760)	(366,760)
99	997007 Idaho PCA	19,662,920	0	19,662,920	0	0	0	19,662,920	0	19,662,920
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	313,769	313,769	0	209,667	209,667	0	104,102	104,102
99	997018 DSM Tariff Rider	(22,855,282)	(283)	(22,855,565)	(15,037,362)	(189)	(15,037,551)	(7,817,920)	(94)	(7,818,014)
12	997020 FAS87 Current Pension Accrual	0	(1,425,881)	(1,425,881)	0	(952,802)	(952,802)	0	(473,079)	(473,079)
12	997027 Uncollectibles	4,186,920	(2,993,209)	1,193,711	2,582,663	(2,000,122)	582,541	1,604,257	(993,087)	611,170
99	997031 Decoupling Mechanism	(25,815,347)	0	(25,815,347)	(20,349,194)	0	(20,349,194)	(5,466,153)	0	(5,466,153)
12	997032 Interest Rate Swaps	0	7,367,727	7,367,727	0	4,923,263	4,923,263	0	2,444,464	2,444,464
99	997033 BPA Residential Exchange	557,436	0	557,436	392,153	0	392,153	165,283	0	165,283
99	997034 Montana Hydro Settlement	2,156,540	(24,450,400)	(22,293,860)	1,431,512	(16,798,158)	(15,366,646)	725,028	(7,652,242)	(6,927,214)
99	997035 Leases	0	64,694	64,694	0	44,447	44,447	0	20,247	20,247
99	997043 Washington Deferred Power Costs	4,399,010	0	4,399,010	4,399,010	0	4,399,010	0	0	0
12	997044 Non-Monetary Power Costs	0	10,606	10,606	0	7,087	7,087	0	3,519	3,519
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,376,849)	(2,376,849)	0	(1,588,258)	(1,588,258)	0	(788,591)	(788,591)
12	997049 Tax Depreciation	0	(179,852,854)	(179,852,854)	0	(120,181,274)	(120,181,274)	0	(59,671,580)	(59,671,580)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	590,764	590,764	0	293,322	293,322
99	997065 Amortization - Unbilled Revenue Add-Ins	1,025,035	0	1,025,035	761,785	0	761,785	263,250	0	263,250
12	997072 CDA Fund Settlement-Prepayment	0	(2,000,000)	(2,000,000)	0	(1,289,600)	(1,289,600)	0	(710,400)	(710,400)
12	997080 Book Transportation Depreciation	0	5,399,834	5,399,834	0	3,608,277	3,608,277	0	1,791,557	1,791,557
12	997081 Deferred Compensation	0	(41,799)	(41,799)	0	(27,931)	(27,931)	0	(13,868)	(13,868)
4	997082 Meal Disallowances	0	705,439	705,439	0	484,658	484,658	0	220,781	220,781
12	997083 Paid Time Off	0	799,705	799,705	0	534,379	534,379	0	265,326	265,326
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(1,865,481)	0	(1,865,481)	0	0	0	(1,865,481)	0	(1,865,481)
99	997095 WA REC Deferral	1,868,067	0	1,868,067	1,868,067	0	1,868,067	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,864	21,864	0	10,856	10,856
99	997098 Provision for Rate Refund	(127,601)	0	(127,601)	(127,601)	0	(127,601)	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	(65,779,741)	(65,779,741)	0	(43,955,339)	(43,955,339)	0	(21,824,402)	(21,824,402)
99	997102 Amort Idaho Earnings Test (254229)	(286,238)	0	(286,238)	0	0	0	(286,238)	0	(286,238)
99	997107 MDM System	3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0
99	997109 Tax Reform Amortization	(55,379)	0	(55,379)	0	0	0	(55,379)	0	(55,379)
99	997110 FISERVE	97,131	267,113	364,244	0	178,490	178,490	97,131	88,623	185,754
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,780)	(69,780)	0	(34,646)	(34,646)
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,877	87,877	0	43,632	43,632
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997117 Colstrip Plant Adjustment	(4,318,617)	0	(4,318,617)	(2,652,794)	0	(2,652,794)	(1,665,823)	0	(1,665,823)
99	997119 AFUDC Tax CPI	0	4,113,437	4,113,437	0	2,748,681	2,748,681	0	1,364,756	1,364,756
99	997120 Transportation Tax Disallowance	0	130,517	130,517	0	87,214	87,214	0	43,303	43,303
99	997122 Regulatory Fees	(1,276,576)	0	(1,276,576)	(1,276,576)	0	(1,276,576)	0	0	0
99	997123 EIM Deferred O&M	291,300	0	291,300	0	0	0	291,300	0	291,300
99	997125 COVID-19	(1,556,398)	0	(1,556,398)	(1,294,451)	0	(1,294,451)	(261,947)	0	(261,947)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,507)	(170,507)	0	(84,659)	(84,659)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	607,722	607,722	0	406,092	406,092	0	201,630	201,630
99	997129 Mixed Service Costs (IDD#5)	0	(27,500,000)	(27,500,000)	0	(18,376,050)	(18,376,050)	0	(9,123,950)	(9,123,950)
99	997130 Wild Fire Resiliency Deferral	(514,665)	0	(514,665)	(1,037,563)	0	(1,037,563)	522,898	0	522,898
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(990,053)	0	(990,053)	(990,053)	0	(990,053)	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	(1,494,962)	0	(1,494,962)	(1,494,962)	0	(1,494,962)	0	0	0
99	997138 Intervenor Funding	97,938	0	97,938	97,938	0	97,938	0	0	0
99	997139 Pension Settlement	0	462,397	462,397	0	308,983	308,983	0	153,414	153,414
99	997140 Insurance Balancing	(5,629,485)	0	(5,629,485)	(3,755,730)	0	(3,755,730)	(1,873,755)	0	(1,873,755)
99	997141 CCA	(109,093)	0	(109,093)	(768,363)	0	(768,363)	659,270	0	659,270
99	997143 Depreciation Rate Deferral	651,167	0	651,167	337,533	0	337,533	313,634	0	313,634
99	997145 Sec 174 Research Costs	0	4,872,472	4,872,472	0	3,255,883	3,255,883	0	1,616,589	1,616,589
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>56,272,430</b>	<b>(153,044,521)</b>	<b>(96,772,091)</b>	<b>26,069,303</b>	<b>(102,745,032)</b>	<b>(76,675,729)</b>	<b>30,203,127</b>	<b>(50,299,489)</b>	<b>(20,096,362)</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%	66.822%	33.178%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,284,472	19,284,472	0	12,886,270	12,886,270	0	6,398,202	6,398,202
99	410100	Deferred Federal Income Tax Expense - Washingto	6,692,050	0	6,692,050	6,692,050	0	6,692,050	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	951,899	0	951,899	0	0	0	951,899	0	951,899
	410100	Total	7,643,949	19,284,472	26,928,421	6,692,050	12,886,270	19,578,320	951,899	6,398,202	7,350,101
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(16,791,904)	(16,791,904)	0	(11,220,686)	(11,220,686)	0	(5,571,218)	(5,571,218)
99	411100	Deferred Federal Income Tax Expense - Washingto	635,223	0	635,223	635,223	0	635,223	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(2,239,377)	0	(2,239,377)	0	0	0	(2,239,377)	0	(2,239,377)
	411100	Total	(1,604,154)	(16,791,904)	(18,396,058)	635,223	(11,220,686)	(10,585,463)	(2,239,377)	(5,571,218)	(7,810,595)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	2,077,358	0	2,077,358	2,077,358	0	2,077,358	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,118,577	0	1,118,577	0	0	0	1,118,577	0	1,118,577
	410193	Total	3,195,935	0	3,195,935	2,077,358	0	2,077,358	1,118,577	0	1,118,577
Total Deferred Federal Income Tax Expense			9,235,730	2,492,568	11,728,298	9,404,631	1,665,584	11,070,215	(168,901)	826,984	658,083
99	411193	Customer Tax Credit Amortization - Washington	(16,632,096)	0	(16,632,096)	(16,632,096)	0	(16,632,096)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(4,302,976)	0	(4,302,976)	0	0	0	(4,302,976)	0	(4,302,976)
	411193	Total	(20,935,072)	0	(20,935,072)	(16,632,096)	0	(16,632,096)	(4,302,976)	0	(4,302,976)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.822%			33.178%	
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-12A</b>
For Twelve Months Ended June 30, 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	67,914	67,914	0	43,791	43,791	0	24,123	24,123
1	408140	State Kwh Generation Tax	0	1,255,917	1,255,917	0	809,815	809,815	0	446,102	446,102
1	408150	R&P Property Tax--Production	0	12,342,872	12,342,872	0	7,958,684	7,958,684	0	4,384,188	4,384,188
1	408180	R&P Property Tax--Transmission	0	4,204,997	4,204,997	0	2,711,382	2,711,382	0	1,493,615	1,493,615
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>17,891,873</b>	<b>17,891,873</b>	<b>0</b>	<b>11,536,680</b>	<b>11,536,680</b>	<b>0</b>	<b>6,355,193</b>	<b>6,355,193</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	25,161,232	0	25,161,232	25,161,214	0	25,161,214	18	0	18
99	408120	Municipal Occupation & License Tax	25,434,581	0	25,434,581	21,306,721	0	21,306,721	4,127,860	0	4,127,860
99	408160	Miscellaneous State or Local Tax--WA & ID	262	0	262	0	0	0	262	0	262
99	408170	R&P Property Tax--Distribution	7,379,769	0	7,379,769	5,728,684	0	5,728,684	1,651,085	0	1,651,085
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(26,512)	0	(26,512)	0	0	0	(26,512)	0	(26,512)
<b>TOTAL DISTRIBUTION</b>			<b>57,949,435</b>	<b>0</b>	<b>57,949,435</b>	<b>52,196,619</b>	<b>0</b>	<b>52,196,619</b>	<b>5,752,816</b>	<b>0</b>	<b>5,752,816</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,133,395	5,184,973	6,318,368	818,976	3,562,232	4,381,208	314,419	1,622,741	1,937,160
<b>TOTAL A&amp;G</b>			<b>1,133,395</b>	<b>5,184,973</b>	<b>6,318,368</b>	<b>818,976</b>	<b>3,562,232</b>	<b>4,381,208</b>	<b>314,419</b>	<b>1,622,741</b>	<b>1,937,160</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>59,082,830</b>	<b>23,076,846</b>	<b>82,159,676</b>	<b>53,015,595</b>	<b>15,098,912</b>	<b>68,114,507</b>	<b>6,067,235</b>	<b>7,977,934</b>	<b>14,045,169</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**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended June 30, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,150,000	7,150,000	0	4,610,320	4,610,320	0	2,539,680	2,539,680
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	982,946	982,946	0	633,804	633,804	0	349,142	349,142
1	182381	CDA Settlement Past Storage	0	26,559,406	26,559,406	0	17,125,505	17,125,505	0	9,433,901	9,433,901
1	302000	Franchises & Consents	2,800,429	44,049,218	46,849,647	2,800,429	28,402,936	31,203,365	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)	5,593,326	107,222,116	112,815,442	5,593,326	73,664,810	79,258,136	0	33,557,306	33,557,306
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	30,350,295	30,350,295	0	20,851,563	20,851,563	0	9,498,732	9,498,732
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
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	8,791,740	59,497	8,851,237	8,791,740	40,876	8,832,616	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	15,527,483	15,527,483	0	10,667,847	10,667,847	0	4,859,636	4,859,636
TOTAL INTANGIBLE PLANT			17,505,211	349,166,717	366,671,928	17,505,211	235,972,246	253,477,457	0	113,194,471	113,194,471
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	111,869,604	29,276,904	141,146,508	73,090,687	18,877,748	91,968,435	38,778,917	10,399,156	49,178,073
1	312000	Boiler Plant	146,624,522	77,581,022	224,205,544	93,310,967	50,024,243	143,335,210	53,313,555	27,556,779	80,870,334
1	313000	Generators	246,365	0	246,365	158,460	0	158,460	87,905	0	87,905
1	314000	Turbogenerator Units	39,652,386	18,668,973	58,321,359	25,919,053	12,037,754	37,956,807	13,733,333	6,631,219	20,364,552
1	315000	Accessory Electric Equipment	18,323,326	12,501,086	30,824,412	11,970,384	8,060,700	20,031,084	6,352,942	4,440,386	10,793,328
1	316000	Miscellaneous Power Plant Equipment	14,903,924	2,572,391	17,476,315	9,738,269	1,658,678	11,396,947	5,165,655	913,713	6,079,368
TOTAL STEAM PRODUCTION PLANT			331,620,127	144,457,958	476,078,085	214,187,820	93,146,492	307,334,312	117,432,307	51,311,466	168,743,773
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	67,474,924	67,474,924	0	43,507,831	43,507,831	0	23,967,093	23,967,093
1	331XXX	Structures & Improvements	0	116,224,525	116,224,525	0	74,941,574	74,941,574	0	41,282,951	41,282,951
1	332XXX	Reservoirs, Dams, & Waterways	0	263,830,526	263,830,526	0	170,117,923	170,117,923	0	93,712,603	93,712,603
1	333000	Waterwheels, Turbines, & Generators	0	236,071,582	236,071,582	0	152,218,956	152,218,956	0	83,852,626	83,852,626
1	334000	Accessory Electric Equipment	0	85,922,069	85,922,069	0	55,402,550	55,402,550	0	30,519,519	30,519,519
1	335XXX	Miscellaneous Power Plant Equipment	0	14,244,849	14,244,849	0	9,185,079	9,185,079	0	5,059,770	5,059,770
1	336000	Roads, Railroads, & Bridges	0	3,880,681	3,880,681	0	2,502,263	2,502,263	0	1,378,418	1,378,418
TOTAL HYDRAULIC PRODUCTION PLANT			0	787,649,156	787,649,156	0	507,876,176	507,876,176	0	279,772,980	279,772,980
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	17,616,831	17,616,831	0	11,359,333	11,359,333	0	6,257,498	6,257,498
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,978	21,070,978	0	13,586,567	13,586,567	0	7,484,411	7,484,411
1	343000	Prime Movers	0	21,430,633	21,430,633	0	13,818,472	13,818,472	0	7,612,161	7,612,161
1	344000	Generators	0	240,087,322	240,087,322	0	154,808,305	154,808,305	0	85,279,017	85,279,017
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	26,629,802	26,629,802	0	17,170,896	17,170,896	0	9,458,906	9,458,906
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	1,632,688	1,632,688	0	1,052,757	1,052,757	0	579,931	579,931
TOTAL OTHER PRODUCTION PLANT			0	329,578,782	329,578,782	0	212,512,398	212,512,398	0	117,066,384	117,066,384
TOTAL PRODUCTION PLANT			331,620,127	1,261,685,896	1,593,306,023	214,187,820	813,535,066	1,027,722,886	117,432,307	448,150,830	565,583,137

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended June 30, 2024

Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

\*\*\*\*\*SYSTEM\*\*\*\*\*

\*\*\*\*\*WASHINGTON\*\*\*\*\*

\*\*\*\*\*IDAHO\*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,531,441	30,159,799	410,632	19,041,873	19,452,505	217,726	10,489,568	10,707,294
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	16,970	37,367,595	37,384,565	10,937	24,094,625	24,105,562	6,033	13,272,970	13,279,003
1	353XXX	Station Equipment	12,912,826	376,995,805	389,908,631	8,440,488	243,086,895	251,527,383	4,472,338	133,908,910	138,381,248
1	354000	Towers & Fixtures	16,001,291	1,154,077	17,155,368	10,457,036	744,149	11,201,185	5,544,255	409,928	5,954,183
1	355000	Poles & Fixtures	5,418	376,619,403	376,624,821	3,541	242,844,191	242,847,732	1,877	133,775,212	133,777,089
1	356000	Overhead Conductors & Devices	12,539,910	176,816,118	189,356,028	8,194,680	114,011,033	122,205,713	4,345,230	62,805,085	67,150,315
1	357000	Underground Conduit	0	3,216,630	3,216,630	0	2,074,083	2,074,083	0	1,142,547	1,142,547
1	358000	Underground Conductors & Devices	0	6,694,167	6,694,167	0	4,316,399	4,316,399	0	2,377,768	2,377,768
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
		TOTAL TRANSMISSION PLANT	42,183,607	1,010,924,540	1,053,108,147	27,568,832	651,844,143	679,412,975	14,614,775	359,080,397	373,695,172
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,855,367	0	11,855,367	10,353,049	0	10,353,049	1,502,318	0	1,502,318
99	360400	Land Easements	4,143,378	0	4,143,378	1,394,384	0	1,394,384	2,748,994	0	2,748,994
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	30,422,079	0	30,422,079	22,572,168	0	22,572,168	7,849,911	0	7,849,911
3	362000	Station Equipment	169,182,449	3,287,288	172,469,737	113,649,979	2,273,127	115,923,106	55,532,470	1,014,161	56,546,631
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	582,931,284	0	582,931,284	386,808,305	0	386,808,305	196,122,979	0	196,122,979
99	365000	Overhead Conductors & Devices	367,106,999	0	367,106,999	230,283,444	0	230,283,444	136,823,555	0	136,823,555
99	366000	Underground Conduit	174,278,494	0	174,278,494	116,014,828	0	116,014,828	58,263,666	0	58,263,666
99	367000	Underground Conductors & Devices	291,387,332	0	291,387,332	193,567,290	0	193,567,290	97,820,042	0	97,820,042
99	368000	Line Transformers	358,261,595	0	358,261,595	250,750,602	0	250,750,602	107,510,993	0	107,510,993
99	369XXX	Services	225,757,134	0	225,757,134	145,948,184	0	145,948,184	79,808,950	0	79,808,950
99	371XXX	Installations on Customers' Premises	10,939,176	0	10,939,176	10,939,176	0	10,939,176	0	0	0
99	370XXX	Meters	87,588,592	0	87,588,592	62,808,561	0	62,808,561	24,780,031	0	24,780,031
99	373XXX	Street Light & Signal Systems	84,091,482	0	84,091,482	55,334,553	0	55,334,553	28,756,929	0	28,756,929
		TOTAL DISTRIBUTION PLANT	2,398,313,211	3,287,288	2,401,600,499	1,600,424,523	2,273,127	1,602,697,650	797,888,688	1,014,161	798,902,849
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,113,200	11,629,152	811,230	6,948,072	7,759,302	704,722	3,165,128	3,869,850
4	390XXX	Structures & Improvements	27,840,776	112,535,598	140,376,374	18,154,612	77,315,332	95,469,944	9,686,164	35,220,266	44,906,430
4	391XXX	Office Furniture & Equipment	3,052,321	51,045,132	54,097,453	3,036,785	35,069,537	38,106,322	15,536	15,975,595	15,991,131
4	392XXX	Transportation Equipment	40,333,756	33,204,522	73,538,278	27,258,003	22,812,503	50,070,506	13,075,753	10,392,019	23,467,772
4	393000	Stores Equipment	844,535	4,345,219	5,189,754	657,424	2,985,296	3,642,720	187,111	1,359,923	1,547,034
4	394000	Tools, Shop & Garage Equipment	3,085,526	18,918,678	22,004,204	1,762,500	12,997,699	14,760,199	1,323,026	5,920,979	7,244,005
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	407,949	3,777,947	4,185,896	398,382	2,595,563	2,993,945	9,567	1,182,384	1,191,951
4	396XXX	Power Operated Equipment	20,675,506	6,022,552	26,698,058	12,760,043	4,137,674	16,897,717	7,915,463	1,884,878	9,800,341
4	397XXX	Communications Equipment	31,027,027	105,853,298	136,880,325	23,049,637	72,724,391	95,774,028	7,977,390	33,128,907	41,106,297
4	398000	Miscellaneous Equipment	11,709	875,726	887,435	0	601,650	601,650	11,709	274,076	285,785
		TOTAL GENERAL PLANT	128,795,057	346,808,659	475,603,716	87,888,616	238,267,953	326,156,569	40,906,441	108,540,706	149,447,147
		TOTAL PLANT IN SERVICE	2,918,417,213	2,971,873,100	5,890,290,313	1,947,575,002	1,941,892,535	3,889,467,537	970,842,211	1,029,980,565	2,000,822,776

RESULTS OF OPERATIONS

Report ID:  
E-PLT-12A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Twelve Months Ended June 30, 2024

Average of Monthly Averages Basis

\*\*\*\*\*SYSTEM\*\*\*\*\*

\*\*\*\*\*WASHINGTON\*\*\*\*\*

\*\*\*\*\*IDAHO\*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(297,272,518)	(80,610,306)	(377,882,824)	(197,205,939)	(51,977,525)	(249,183,464)	(100,066,579)	(28,632,781)	(128,699,360)
E-ADEP		Hydro Production Plant	0	(203,878,277)	(203,878,277)	0	(131,460,713)	(131,460,713)	0	(72,417,564)	(72,417,564)
E-ADEP		Other Production Plant	0	(180,006,078)	(180,006,078)	0	(116,067,919)	(116,067,919)	0	(63,938,159)	(63,938,159)
E-ADEP		Transmission Plant	(28,102,824)	(258,022,474)	(286,125,298)	(17,240,157)	(166,372,891)	(183,613,048)	(10,862,667)	(91,649,583)	(102,512,250)
E-ADEP		Distribution Plant	(787,985,270)	(576,847)	(788,562,117)	(492,385,950)	(398,884)	(492,784,834)	(295,599,320)	(177,963)	(295,777,283)
E-ADEP		General Plant	(53,321,309)	(120,256,563)	(173,577,872)	(35,069,613)	(82,619,866)	(117,689,479)	(18,251,696)	(37,636,697)	(55,888,393)
TOTAL ACCUMULATED DEPRECIATION			(1,166,681,921)	(843,350,545)	(2,010,032,466)	(741,901,659)	(548,897,798)	(1,290,799,457)	(424,780,262)	(294,452,747)	(719,233,009)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,652,123)	(19,652,123)	0	(12,671,689)	(12,671,689)	0	(6,980,434)	(6,980,434)
E-AAMT		Distribution-Franchises/Misc Intangibles	(575,673)	0	(575,673)	(575,673)	0	(575,673)	0	0	0
E-AAMT		General Plant - 303000	0	(4,017,178)	(4,017,178)	0	(2,754,791)	(2,754,791)	0	(1,262,387)	(1,262,387)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(10,170,477)	(137,764,675)	(147,935,152)	(10,170,477)	(94,648,463)	(104,818,940)	0	(43,116,212)	(43,116,212)
E-AAMT		General Plant - 390200, 396200	0	(1,581,458)	(1,581,458)	0	(1,086,509)	(1,086,509)	0	(494,949)	(494,949)
TOTAL ACCUMULATED AMORTIZATION			(10,746,150)	(163,015,434)	(173,761,584)	(10,746,150)	(111,161,452)	(121,907,602)	0	(51,853,982)	(51,853,982)
TOTAL ACCUMULATED DEPR/AMORT			(1,177,428,071)	(1,006,365,979)	(2,183,794,050)	(752,647,809)	(660,059,250)	(1,412,707,059)	(424,780,262)	(346,306,729)	(771,086,991)
NET ELECTRIC UTILITY PLANT before ADFIT			1,740,989,142	1,965,507,121	3,706,496,263	1,194,927,193	1,281,833,285	2,476,760,478	546,061,949	683,673,836	1,229,735,785
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(543,663,965)	(543,663,965)	0	(363,287,135)	(363,287,135)	0	(180,376,830)	(180,376,830)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,369,802)	(47,369,802)	0	(32,544,475)	(32,544,475)	0	(14,825,327)	(14,825,327)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,869,400)	(4,869,400)	0	(3,345,424)	(3,345,424)	0	(1,523,976)	(1,523,976)
4		ADFIT - Common Plant (283750 from C-DTX)	0	10,115	10,115	0	6,949	6,949	0	3,166	3,166
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	(5,577,475)	(5,577,475)	0	(3,596,356)	(3,596,356)	0	(1,981,119)	(1,981,119)
1		ADFIT - CDA Settlement Costs (283333)	0	(104,333)	(104,333)	0	(67,274)	(67,274)	0	(37,059)	(37,059)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(938,011)	(938,011)	0	(626,798)	(626,798)	0	(311,213)	(311,213)
TOTAL ACCUMULATED DFIT			0	(602,512,871)	(602,512,871)	0	(403,460,513)	(403,460,513)	0	(199,052,358)	(199,052,358)
NET ELECTRIC UTILITY PLANT			1,740,989,142	1,362,994,250	3,103,983,392	1,194,927,193	878,372,772	2,073,299,965	546,061,949	484,621,478	1,030,683,427

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.149%	30.851%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.822%	33.178%
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-12A</b>
For Twelve Months Ended June 30, 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	1,740,989,142	1,362,994,250	3,103,983,392	1,194,927,193	878,372,772	2,073,299,965	546,061,949	484,621,478	1,030,683,427
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,226,757	44,129,662	52,356,419	6,234,944	30,318,402	36,553,346	1,991,813	13,811,260	15,803,073
4	Accumulated Amortization - AFUDC (182318)	(1,739,149)	(7,188,252)	(8,927,401)	(1,348,662)	(4,938,545)	(6,287,207)	(390,487)	(2,249,707)	(2,640,194)
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)	2,328,656	0	2,328,656	0	0	0	2,328,656	0	2,328,656
99	ADFIT - Boulder Park Disallowed (190040)	56,982	0	56,982	0	0	0	56,982	0	56,982
99	Investment in WNP3 Exchange Power (124900, 124930)	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 (182333)	14,560,631	0	14,560,631	14,560,631	0	14,560,631	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,048,292	0	22,048,292	22,048,292	0	22,048,292	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,687,874)	0	(7,687,874)	(7,687,874)	0	(7,687,874)	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)	7,419	0	7,419	0	0	0	7,419	0	7,419
4	Customer Advances (252000)	(4,595,741)	0	(4,595,741)	(1,337,181)	0	(1,337,181)	(3,258,560)	0	(3,258,560)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(15,204,143)	0	(15,204,143)	(14,324,119)	0	(14,324,119)	(880,024)	0	(880,024)
99	ADFIT-Customer Tax Credit (190393)	3,192,870	0	3,192,870	3,008,065	0	3,008,065	184,805	0	184,805
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,026,256)	0	(7,026,256)	(4,077,949)	0	(4,077,949)	(2,948,307)	0	(2,948,307)
99	Colstrip-Regulatory Asset (182327)	19,571,675	0	19,571,675	11,329,533	0	11,329,533	8,242,142	0	8,242,142
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	140,731	0	140,731	376,229	0	376,229	(235,498)	0	(235,498)
99	Colstrip Reg Asset ADFIT (283376)	(2,832,169)	0	(2,832,169)	(1,955,962)	0	(1,955,962)	(876,207)	0	(876,207)
99	Colstrip ARO (317000P)	16,256,389	0	16,256,389	10,623,553	0	10,623,553	5,632,836	0	5,632,836
99	Colstrip ARO A/D (317000A)	(8,323,987)	0	(8,323,987)	(5,940,391)	0	(5,940,391)	(2,383,596)	0	(2,383,596)
99	Colstrip ARO Liability (230027)	(14,445,138)	0	(14,445,138)	(9,439,901)	0	(9,439,901)	(5,005,237)	0	(5,005,237)
99	Colstrip ARO ADFIT (190376)	3,033,479	0	3,033,479	1,982,379	0	1,982,379	1,051,100	0	1,051,100
99	Colstrip ARO ADFIT (283377)	(1,665,805)	0	(1,665,805)	(983,464)	0	(983,464)	(682,341)	0	(682,341)
99	Customer Deposits (235199)	(8,036)	0	(8,036)	(8,036)	0	(8,036)	0	0	0
C-WKC	Working Capital	131,662,027	0	131,662,027	91,757,280	0	91,757,280	39,904,747	0	39,904,747
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	154,957,610	36,941,410	191,899,020	114,817,367	25,379,857	140,197,224	40,140,243	11,561,553	51,701,796
	NET RATE BASE	1,895,946,752	1,399,935,660	3,295,882,412	1,309,744,560	903,752,629	2,213,497,189	586,202,192	496,183,031	1,082,385,223

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended June 30, 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)	3,807,025	3,807,025			3,807,025	3,807,025		2,454,770	2,454,770		1,352,255	1,352,255	
	Steam (ED-ID)	4,521,468	4,521,468		4,521,468		4,521,468				4,521,468		4,521,468	
	Steam (ED-WA)	11,560,314	11,560,314		11,560,314		11,560,314	11,560,314		11,560,314				
1	Hydro (ED-AN)	17,050,667	17,050,667			17,050,667	17,050,667		10,994,270	10,994,270		6,056,397	6,056,397	
1	Other (ED-AN)	10,586,227	10,586,227			10,586,227	10,586,227		6,825,999	6,825,999		3,760,228	3,760,228	
<b>Total Electric Production</b>		<b>47,525,701</b>	<b>47,525,701</b>		<b>16,081,782</b>	<b>31,443,919</b>	<b>47,525,701</b>	<b>11,560,314</b>	<b>20,275,039</b>	<b>31,835,353</b>	<b>4,521,468</b>	<b>11,168,880</b>	<b>15,690,348</b>	
<b>Electric Transmission</b>														
1	ED-AN	22,182,880	22,182,880			22,182,880	22,182,880		14,303,521	14,303,521		7,879,359	7,879,359	
	ED-ID	246,460	246,460		246,460		246,460				246,460		246,460	
	ED-WA	523,457	523,457		523,457		523,457	523,457		523,457				
<b>Total Electric Transmission</b>		<b>22,952,797</b>	<b>22,952,797</b>		<b>769,917</b>	<b>22,182,880</b>	<b>22,952,797</b>	<b>523,457</b>	<b>14,303,521</b>	<b>14,826,978</b>	<b>246,460</b>	<b>7,879,359</b>	<b>8,125,819</b>	
<b>Electric Distribution</b>														
3	ED-AN	86,451	86,451			86,451	86,451		59,780	59,780		26,671	26,671	
	ED-ID	19,597,089	19,597,089		19,597,089		19,597,089				19,597,089		19,597,089	
	ED-WA	41,053,441	41,053,441		41,053,441		41,053,441	41,053,441		41,053,441				
<b>Total Electric Distribution</b>		<b>60,736,981</b>	<b>60,736,981</b>		<b>60,650,530</b>	<b>86,451</b>	<b>60,736,981</b>	<b>41,053,441</b>	<b>59,780</b>	<b>41,113,221</b>	<b>19,597,089</b>	<b>26,671</b>	<b>19,623,760</b>	
<b>Gas Underground Storage</b>														
	GD-AN	778,538		778,538										
	GD-OR	133,064				133,064								
<b>Total Gas Underground Storage</b>		<b>911,602</b>		<b>778,538</b>		<b>133,064</b>								
<b>Gas Distribution</b>														
	GD-AN	55,165		55,165										
	GD-ID	7,068,518		7,068,518										
	GD-WA	17,385,801		17,385,801										
	GD-OR	11,453,569				11,453,569								
<b>Total Gas Distribution</b>		<b>35,963,053</b>		<b>24,509,484</b>		<b>11,453,569</b>								
<b>General Plant</b>														
4	ED-AN	2,726,057	2,726,057			2,726,057	2,726,057		1,872,883	1,872,883		853,174	853,174	
	ED-ID	581,459	581,459		581,459		581,459				581,459		581,459	
	ED-WA	1,547,734	1,547,734		1,547,734		1,547,734	1,547,734		1,547,734				
7,4	CD-AA	21,564,754	15,412,761	4,248,257	1,903,736	15,412,761	15,412,761		10,589,029	10,589,029		4,823,732	4,823,732	
9,4	CD-AN	898,058	703,377	194,681		703,377	703,377		483,241	483,241		220,136	220,136	
9	CD-ID	448,748	351,468	97,280		351,468	351,468				351,468		351,468	
9	CD-WA	1,628,496	1,275,471	353,025		1,275,471	1,275,471	1,275,471		1,275,471				
8	GD-AA	340,850		234,587	106,263									
	GD-AN	21,038		21,038										
	GD-ID	52,148		52,148										
	GD-WA	1,123,915		1,123,915										
	GD-OR	183,384			183,384									
<b>Total General Plant</b>		<b>31,116,641</b>	<b>22,598,327</b>	<b>6,324,931</b>	<b>2,193,383</b>	<b>3,756,132</b>	<b>18,842,195</b>	<b>22,598,327</b>	<b>2,823,205</b>	<b>12,945,153</b>	<b>15,768,358</b>	<b>932,927</b>	<b>5,897,042</b>	<b>6,829,969</b>
<b>Total Depreciation Expense</b>		<b>199,206,775</b>	<b>153,813,806</b>	<b>31,612,953</b>	<b>13,780,016</b>	<b>81,258,361</b>	<b>72,555,445</b>	<b>153,813,806</b>	<b>55,960,417</b>	<b>47,583,493</b>	<b>103,543,910</b>	<b>25,297,944</b>	<b>24,971,952</b>	<b>50,269,896</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%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3 Direct Distribution Operating Exper	69.149%	30.851%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended June 30, 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	918,401	918,401			918,401	918,401		592,185	592,185		326,216	326,216		
1	Misc Intangible Plt (30300)	ED-AN	263,207	263,207			263,207	263,207		169,716	169,716		93,491	93,491		
<b>Total Production/Transmission</b>			<b>1,181,608</b>	<b>1,181,608</b>			<b>1,181,608</b>	<b>1,181,608</b>		<b>761,901</b>	<b>761,901</b>		<b>419,707</b>	<b>419,707</b>		
<b>Distribution</b>																
	Franchises (302000)	ED-WA	112,025	112,025		112,025		112,025	112,025		112,025					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866		5,866	5,866		5,866					
<b>Total Distribution</b>			<b>117,891</b>	<b>117,891</b>		<b>117,891</b>		<b>117,891</b>	<b>117,891</b>		<b>117,891</b>					
<b>General Plant - 303000</b>																
7,4		CD-AA	414,833	296,489	81,723	36,621		296,489	296,489		203,697	203,697		92,792	92,792	
9,1		CD-AN	9,729	7,620	2,109			7,620	7,620		4,913	4,913		2,707	2,707	
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	6,607			6,607										
<b>Total General Plant - 303000</b>			<b>470,826</b>	<b>304,109</b>	<b>123,489</b>	<b>43,228</b>		<b>304,109</b>	<b>304,109</b>		<b>208,610</b>	<b>208,610</b>		<b>95,499</b>	<b>95,499</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	50,970,575	36,429,690	10,041,203	4,499,682		36,429,690	36,429,690		25,028,290	25,028,290		11,401,400	11,401,400	
9,4		CD-AN	83,346	65,278	18,068			65,278	65,278		44,848	44,848		20,430	20,430	
9,4		CD-ID	0	0	0		0	0	0		0	0	0	0		
9,4		CD-WA	1,319,863	1,033,743	286,120		1,033,743	1,033,743	1,033,743		1,033,743	1,033,743		0	0	
4		ED-AN	7,885,584	7,885,584				7,885,584	7,885,584		5,417,633	5,417,633		2,467,951	2,467,951	
		ED-ID	0	0			0	0	0		0	0	0	0		
		ED-WA	1,356,119	1,356,119			1,356,119	1,356,119	1,356,119		1,356,119	1,356,119				
8		GD-AA	303,846		209,119	94,727										
		GD-AN	0		0											
		GD-OR	71,456			71,456										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>61,990,789</b>	<b>46,770,414</b>	<b>10,554,510</b>	<b>4,665,865</b>		<b>2,389,862</b>	<b>44,380,552</b>	<b>46,770,414</b>	<b>2,389,862</b>	<b>30,490,771</b>	<b>32,880,633</b>	<b>0</b>	<b>13,889,781</b>	<b>13,889,781</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	
4		ED-AN	422,431	422,431				422,431	422,431		290,223	290,223		132,208	132,208	
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>		<b>290,223</b>	<b>290,223</b>		<b>132,208</b>	<b>132,208</b>	
<b>Total Amortization Expense</b>			<b>64,183,545</b>	<b>48,796,453</b>	<b>10,677,999</b>	<b>4,709,093</b>		<b>2,507,753</b>	<b>46,288,700</b>	<b>48,796,453</b>	<b>2,507,753</b>	<b>31,751,505</b>	<b>34,259,258</b>	<b>0</b>	<b>14,537,195</b>	<b>14,537,195</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 Rat	64.480%	35.520%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%				

RESULTS OF OPERATIONS	Report ID: E-ADEP-12A
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	
For Twelve Months Ended June 30, 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)	(80,610,306)	(80,610,306)			(80,610,306)	(80,610,306)		(51,977,525)	(51,977,525)		(28,632,781)	(28,632,781)	
	Steam (ED-ID)	(100,066,579)	(100,066,579)		(100,066,579)	(100,066,579)	(100,066,579)				(100,066,579)		(100,066,579)	
	Steam (ED-WA)	(197,205,939)	(197,205,939)		(197,205,939)	(197,205,939)	(197,205,939)	(197,205,939)		(197,205,939)			(197,205,939)	
1	Hydro (ED-AN)	(203,878,277)	(203,878,277)			(203,878,277)	(203,878,277)		(131,460,713)	(131,460,713)		(72,417,564)	(72,417,564)	
1	Other (ED-AN)	(180,006,078)	(180,006,078)			(180,006,078)	(180,006,078)		(116,067,919)	(116,067,919)		(63,938,159)	(63,938,159)	
<b>Total Electric Production</b>		<b>(761,767,179)</b>	<b>(761,767,179)</b>		<b>(297,272,518)</b>	<b>(464,494,661)</b>	<b>(761,767,179)</b>		<b>(197,205,939)</b>	<b>(299,506,157)</b>	<b>(496,712,096)</b>	<b>(100,066,579)</b>	<b>(164,988,504)</b>	<b>(265,055,083)</b>
<b>Electric Transmission</b>														
1	ED-AN	(258,022,474)	(258,022,474)			(258,022,474)	(258,022,474)		(166,372,891)	(166,372,891)		(91,649,583)	(91,649,583)	
	ED-ID	(10,862,667)	(10,862,667)		(10,862,667)	(10,862,667)	(10,862,667)				(10,862,667)		(10,862,667)	
	ED-WA	(17,240,157)	(17,240,157)		(17,240,157)	(17,240,157)	(17,240,157)	(17,240,157)		(17,240,157)			(17,240,157)	
<b>Total Electric Transmissic</b>		<b>(286,125,298)</b>	<b>(286,125,298)</b>		<b>(28,102,824)</b>	<b>(258,022,474)</b>	<b>(286,125,298)</b>		<b>(17,240,157)</b>	<b>(166,372,891)</b>	<b>(183,613,048)</b>	<b>(10,862,667)</b>	<b>(91,649,583)</b>	<b>(102,512,250)</b>
<b>Electric Distribution</b>														
3	ED-AN	(576,847)	(576,847)			(576,847)	(576,847)		(398,884)	(398,884)		(177,963)	(177,963)	
	ED-ID	(295,599,320)	(295,599,320)		(295,599,320)	(295,599,320)	(295,599,320)				(295,599,320)		(295,599,320)	
	ED-WA	(492,385,950)	(492,385,950)		(492,385,950)	(492,385,950)	(492,385,950)	(492,385,950)		(492,385,950)			(492,385,950)	
<b>Total Electric Distribution</b>		<b>(788,562,117)</b>	<b>(788,562,117)</b>		<b>(787,985,270)</b>	<b>(576,847)</b>	<b>(788,562,117)</b>		<b>(492,385,950)</b>	<b>(398,884)</b>	<b>(492,784,834)</b>	<b>(295,599,320)</b>	<b>(177,963)</b>	<b>(295,777,283)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(19,978,050)		(19,978,050)										
	GD-OR	(1,773,818)		(1,773,818)										
<b>Total Gas Underground St</b>		<b>(21,751,868)</b>		<b>(19,978,050)</b>	<b>(1,773,818)</b>									
<b>Gas Distribution</b>														
	GD-AN	(2,080,367)		(2,080,367)										
	GD-ID	(107,972,852)		(107,972,852)										
	GD-WA	(202,216,328)		(202,216,328)										
	GD-OR	(149,665,969)		(149,665,969)										
<b>Total Gas Distribution</b>		<b>(461,935,516)</b>		<b>(312,269,547)</b>	<b>(149,665,969)</b>									
<b>General Plant</b>														
4	ED-AN	(36,792,769)	(36,792,769)			(36,792,769)	(36,792,769)		(25,277,736)	(25,277,736)		(11,515,033)	(11,515,033)	
	ED-ID	(13,734,645)	(13,734,645)		(13,734,645)	(13,734,645)	(13,734,645)				(13,734,645)		(13,734,645)	
	ED-WA	(27,276,065)	(27,276,065)		(27,276,065)	(27,276,065)	(27,276,065)	(27,276,065)		(27,276,065)			(27,276,065)	
7,4	CD-AA	(106,858,460)	(76,373,879)	(21,051,116)	(9,433,465)	(76,373,879)	(76,373,879)		(52,471,146)	(52,471,146)		(23,902,733)	(23,902,733)	
9,4	CD-AN	(9,052,265)	(7,089,915)	(1,962,350)		(7,089,915)	(7,089,915)		(4,870,984)	(4,870,984)		(2,218,931)	(2,218,931)	
9	CD-ID	(5,767,283)	(4,517,051)	(1,250,232)		(4,517,051)	(4,517,051)				(4,517,051)		(4,517,051)	
9	CD-WA	(9,950,650)	(7,793,548)	(2,157,102)		(7,793,548)	(7,793,548)	(7,793,548)		(7,793,548)			(7,793,548)	
8	GD-AA	(2,799,799)		(1,926,934)	(872,865)									
	GD-AN	(4,054,032)		(4,054,032)										
	GD-ID	(2,474,911)		(2,474,911)										
	GD-WA	(13,691,500)		(13,691,500)										
	GD-OR	(5,930,235)		(5,930,235)										
<b>Total General Plant</b>		<b>(238,382,614)</b>	<b>(173,577,872)</b>	<b>(48,568,177)</b>	<b>(16,236,565)</b>	<b>(53,321,309)</b>	<b>(120,256,563)</b>	<b>(173,577,872)</b>	<b>(35,069,613)</b>	<b>(82,619,866)</b>	<b>(117,689,479)</b>	<b>(18,251,696)</b>	<b>(37,636,697)</b>	<b>(55,888,393)</b>
<b>Total Accumulated Depr</b>		<b>(2,558,524,592)</b>	<b>(2,010,032,466)</b>	<b>(380,815,774)</b>	<b>(167,676,352)</b>	<b>(1,166,681,921)</b>	<b>(843,350,545)</b>	<b>(2,010,032,466)</b>	<b>(741,901,659)</b>	<b>(548,897,798)</b>	<b>(1,290,799,457)</b>	<b>(424,780,262)</b>	<b>(294,452,747)</b>	<b>(719,233,009)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio			64.480%	35.520%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense			69.149%	30.851%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio			68.703%	31.297%			

RESULTS OF OPERATIONS	Report ID: E-AAMT-12A
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	
For Twelve Months Ended June 30, 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	(16,570,154)	(16,570,154)			(16,570,154)	(16,570,154)		(10,684,435)	(10,684,435)		(5,885,719)	(5,885,719)	
1	Misc Intangible Plt (3030 ED-AN	(3,081,969)	(3,081,969)			(3,081,969)	(3,081,969)		(1,987,254)	(1,987,254)		(1,094,715)	(1,094,715)	
<b>Total Production/Transmission</b>		<b>(19,652,123)</b>	<b>(19,652,123)</b>			<b>(19,652,123)</b>	<b>(19,652,123)</b>		<b>(12,671,689)</b>	<b>(12,671,689)</b>		<b>(6,980,434)</b>	<b>(6,980,434)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(503,669)	(503,669)			(503,669)	(503,669)	(503,669)				(503,669)	(503,669)	
	Misc Intangible Plt (3030 ED-WA	(72,004)	(72,004)			(72,004)	(72,004)	(72,004)				(72,004)	(72,004)	
<b>Total Distribution</b>		<b>(575,673)</b>	<b>(575,673)</b>			<b>(575,673)</b>	<b>(575,673)</b>	<b>(575,673)</b>				<b>(575,673)</b>	<b>(575,673)</b>	
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,450,622)	(3,895,668)	(1,073,773)	(481,181)	(3,895,668)	(3,895,668)		(2,676,441)	(2,676,441)		(1,219,227)	(1,219,227)	
9,1	CD-AN	(155,142)	(121,510)	(33,632)		(121,510)	(121,510)		(78,350)	(78,350)		(43,160)	(43,160)	
	GD-ID	(174,844)		(174,844)										
	GD-WA	(340,463)		(340,463)										
	GD-OR	(135,608)			(135,608)									
<b>Total General Plant - 303000</b>		<b>(6,256,679)</b>	<b>(4,017,178)</b>	<b>(1,622,712)</b>	<b>(616,789)</b>	<b>(4,017,178)</b>	<b>(4,017,178)</b>		<b>(2,754,791)</b>	<b>(2,754,791)</b>		<b>(1,262,387)</b>	<b>(1,262,387)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(169,859,447)	(121,401,944)	(33,462,312)	(14,995,191)	(121,401,944)	(121,401,944)		(83,406,777)	(83,406,777)		(37,995,167)	(37,995,167)	
9,4	CD-AN	(376,393)	(294,798)	(81,595)		(294,798)	(294,798)		(202,535)	(202,535)		(92,263)	(92,263)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(8,726,101)	(6,834,457)	(1,891,644)		(6,834,457)	(6,834,457)	(6,834,457)				0	0	
4	ED-AN	(16,067,933)	(16,067,933)			(16,067,933)	(16,067,933)		(11,039,151)	(11,039,151)		(5,028,782)	(5,028,782)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(3,336,020)	(3,336,020)			(3,336,020)	(3,336,020)	(3,336,020)						
8	GD-AA	(296,966)		(204,384)	(92,582)									
	GD-AN	0		0										
	GD-OR	(83,279)			(83,279)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(198,746,139)</b>	<b>(147,935,152)</b>	<b>(35,639,935)</b>	<b>(15,171,052)</b>	<b>(10,170,477)</b>	<b>(137,764,675)</b>	<b>(147,935,152)</b>	<b>(10,170,477)</b>	<b>(94,648,463)</b>	<b>(104,818,940)</b>	<b>0</b>	<b>(43,116,212)</b>	<b>(43,116,212)</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	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,581,458)	(1,581,458)			(1,581,458)	(1,581,458)		(1,086,509)	(1,086,509)		(494,949)	(494,949)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,581,458)</b>	<b>(1,581,458)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,581,458)</b>	<b>(1,581,458)</b>	<b>0</b>	<b>(1,086,509)</b>	<b>(1,086,509)</b>	<b>0</b>	<b>(494,949)</b>	<b>(494,949)</b>
<b>Total Accumulated Amortization</b>		<b>(226,812,072)</b>	<b>(173,761,584)</b>	<b>(37,262,647)</b>	<b>(15,787,841)</b>	<b>(10,746,150)</b>	<b>(163,015,434)</b>	<b>(173,761,584)</b>	<b>(10,746,150)</b>	<b>(111,161,452)</b>	<b>(121,907,602)</b>	<b>0</b>	<b>(51,853,982)</b>	<b>(51,853,982)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio	64.480%	35.520%					
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%					
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

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	1,118,279	122,220	362,279	633,780	1,118,279	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,155,940	0	0	8,688,094	8,688,094	0	0	2,394,720	2,394,720	0	1,073,126	1,073,126
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	19,518,043	811,230	704,722	10,113,200	11,629,152	3,261,722	94,782	2,613,744	5,970,248	845,517	1,073,126	1,918,643
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,933,204	8,514,084	3,275,957	9,143,163	20,933,204	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,396,846	0	0	0	0	0	0	0	0	4,396,846	0	4,396,846
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,971,466	0	0	94,322,646	94,322,646	0	0	25,998,379	25,998,379	0	11,650,441	11,650,441
9	CD-WA / ID / AN	32,073,395	9,640,528	6,410,207	9,069,789	25,120,524	2,668,310	1,774,220	2,510,341	6,952,871	0	0	0
	TOTAL ACCOUNT	214,425,511	18,154,612	9,686,164	112,535,598	140,376,374	27,718,910	1,774,220	28,508,720	58,001,850	4,396,846	11,650,441	16,047,287
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,885,490	1,567,085	7,798	2,310,607	3,885,490	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	9,586	0	0	0	0	0	0	0	0	9,586	0	9,586
8	GD-AA	142,577	0	0	0	0	0	0	98,127	98,127	0	44,450	44,450
7	CD-AA	67,926,710	0	0	48,548,578	48,548,578	0	0	13,381,562	13,381,562	0	5,996,570	5,996,570
9	CD-WA / ID / AN	2,123,780	1,469,700	7,739	185,948	1,663,387	406,784	2,142	51,467	460,393	0	0	0
	TOTAL ACCOUNT	74,321,266	3,036,785	15,537	51,045,133	54,097,455	639,907	2,142	13,531,156	14,173,205	9,586	6,041,020	6,050,606
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,476,890	25,688,725	12,295,073	24,493,092	62,476,890	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,320,652	0	0	0	0	10,083,589	3,375,478	2,861,585	16,320,652	0	0	0
99	GD-OR / AS	4,821,275	0	0	0	0	0	0	0	0	4,821,275	0	4,821,275
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,574,991	0	0	5,413,998	5,413,998	0	0	1,492,273	1,492,273	0	668,720	668,720
9	CD-WA / ID / AN	7,210,476	1,569,277	780,680	3,297,432	5,647,389	434,345	216,077	912,665	1,563,087	0	0	0
	TOTAL ACCOUNT	98,501,471	27,258,002	13,075,753	33,204,522	73,538,277	10,517,934	3,591,555	5,333,411	19,442,900	4,821,275	699,019	5,520,294

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</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
	<b>393000 Stores Equipment</b>												
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	222,353	0	0	
99	GD-OR / AS	16,896	0	0	0	0	0	0	0	0	16,896	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	
9	CD-WA / ID / AN	6,011,111	598,558	187,111	3,922,353	4,708,022	165,669	51,789	1,085,631	1,303,089	0	0	
	<b>TOTAL ACCOUNT</b>	<b>6,735,666</b>	<b>657,424</b>	<b>187,111</b>	<b>4,345,220</b>	<b>5,189,755</b>	<b>388,022</b>	<b>51,789</b>	<b>1,088,098</b>	<b>1,527,909</b>	<b>16,896</b>	<b>1,106</b>	<b>18,002</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	9,061,333	1,737,080	566,268	6,757,985	9,061,333	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,833,638	0	0	0	0	2,875,147	568,346	390,145	3,833,638	0	0	
99	GD-OR / AS	1,307,078	0	0	0	0	0	0	0	0	1,307,078	0	
8	GD-AA	5,836,688	0	0	0	0	0	0	4,017,042	4,017,042	0	1,819,646	
7	CD-AA	15,898,387	0	0	11,362,895	11,362,895	0	0	3,131,982	3,131,982	0	1,403,510	
9	CD-WA / ID / AN	2,017,283	25,420	756,758	797,798	1,579,976	7,036	209,456	220,815	437,307	0	0	
	<b>TOTAL ACCOUNT</b>	<b>37,954,407</b>	<b>1,762,500</b>	<b>1,323,026</b>	<b>18,918,678</b>	<b>22,004,204</b>	<b>2,882,183</b>	<b>777,802</b>	<b>7,759,984</b>	<b>11,419,969</b>	<b>1,307,078</b>	<b>3,223,156</b>	<b>4,530,234</b>
	<b>394100 Electric Charging Stations</b>												
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>	
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	3,261,807	398,382	9,567	2,853,858	3,261,807	0	0	0	0	0	0	
99	GD-WA / ID / AN	205,078	0	0	0	0	110,161	0	94,917	205,078	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7	CD-AA	1,292,940	0	0	924,090	924,090	0	0	254,709	254,709	0	114,141	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	<b>TOTAL ACCOUNT</b>	<b>5,010,933</b>	<b>398,382</b>	<b>9,567</b>	<b>3,777,948</b>	<b>4,185,897</b>	<b>110,161</b>	<b>0</b>	<b>509,657</b>	<b>619,818</b>	<b>18,586</b>	<b>186,632</b>	<b>205,218</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	25,249,806	12,506,214	7,594,064	5,149,528	25,249,806	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,411,206	0	0	0	0	2,751,059	839,558	820,589	4,411,206	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	
	<b>TOTAL ACCOUNT</b>	<b>31,600,166</b>	<b>12,760,043</b>	<b>7,915,463</b>	<b>6,022,552</b>	<b>26,698,058</b>	<b>2,821,314</b>	<b>928,515</b>	<b>1,061,791</b>	<b>4,811,620</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended June 30, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</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	42,175,906	12,513,515	6,556,959	23,105,432	42,175,906	0	0	0	0	0		
99		GD-WA / ID / AN	966,876	0	0	0	0	673,028	287,726	6,122	966,876	0		
99		GD-OR / AS	733,573	0	0	0	0	0	0	0	0	733,573		
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	75,851		
7		CD-AA	112,248,808	0	0	80,226,468	80,226,468	0	0	22,113,015	22,113,015	9,909,325		
9		CD-WA/ ID / AN	18,485,165	10,536,122	1,420,431	2,521,397	14,477,950	2,916,193	393,148	697,874	4,007,215	0		
		<b>TOTAL ACCOUNT</b>	<b>174,853,626</b>	<b>23,049,637</b>	<b>7,977,390</b>	<b>105,853,297</b>	<b>136,880,324</b>	<b>3,589,221</b>	<b>680,874</b>	<b>22,984,458</b>	<b>27,254,553</b>	<b>733,573</b>	<b>9,985,176</b>	<b>10,718,749</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	272,782	0	6,846	265,936	272,782	0	0	0	0	0		
99		GD-WA / ID / AN	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		
8		GD-AA	889	0	0	0	0	0	0	612	612	277		
7		CD-AA	843,630	0	0	602,959	602,959	0	0	166,195	166,195	74,476		
9		CD-WA/ ID / AN	14,932	0	4,864	6,831	11,695	0	1,346	1,891	3,237	0		
		<b>TOTAL ACCOUNT</b>	<b>1,141,325</b>	<b>0</b>	<b>11,710</b>	<b>875,726</b>	<b>887,436</b>	<b>0</b>	<b>1,346</b>	<b>168,698</b>	<b>170,044</b>	<b>9,092</b>	<b>74,753</b>	<b>83,845</b>
		<b>TOTAL GENERAL PLANT</b>	<b>664,179,201</b>	<b>87,888,615</b>	<b>40,906,443</b>	<b>346,808,661</b>	<b>475,603,719</b>	<b>51,929,374</b>	<b>7,903,025</b>	<b>83,559,717</b>	<b>143,392,116</b>	<b>12,202,283</b>	<b>32,981,083</b>	<b>45,183,366</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	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

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	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,789,694	5,016,762	0	23,772,932	28,789,694	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	356,387	0	0	0	0	0	0	0	0	356,387	0	
8		GD-AA	395,735	0	0	0	0	0	0	272,361	272,361	0	123,374	
7		CD-AA	116,239,712	0	0	83,078,847	83,078,847	0	0	22,899,223	22,899,223	0	10,261,642	
9		CD-WA / ID / AN	1,208,983	576,563	0	370,337	946,900	159,581	0	102,502	262,083	0	0	
		TOTAL ACCOUNT	146,990,511	5,593,325	0	107,222,116	112,815,441	159,581	0	23,274,086	23,433,667	356,387	10,385,016	10,741,403
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,613,823	0	0	5,613,823	5,613,823	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	882,778	0	0	0	0	0	0	607,563	607,563	0	275,215	
7		CD-AA	34,610,017	0	0	24,736,472	24,736,472	0	0	6,818,173	6,818,173	0	3,055,372	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	41,106,618	0	0	30,350,295	30,350,295	0	0	7,425,736	7,425,736	0	3,330,587	3,330,587
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended June 30, 2024	
Average of Monthly Averages Basis	

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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,864,743</b>	<b>20,864,743</b>	<b>0</b>	<b>0</b>	<b>5,751,000</b>	<b>5,751,000</b>	<b>0</b>	<b>2,577,148</b>	<b>2,577,148</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,778,390	1,778,390	0	0	1,778,390	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	8,954,508	7,013,350	0	0	7,013,350	1,941,158	0	0	1,941,158	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,816,143</b>	<b>8,791,740</b>	<b>0</b>	<b>59,497</b>	<b>8,851,237</b>	<b>1,941,158</b>	<b>0</b>	<b>16,399</b>	<b>1,957,557</b>	<b>0</b>	<b>7,349</b>	<b>7,349</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	433,248	0	0	433,248	433,248	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	21,119,088	0	0	15,094,235	15,094,235	0	0	4,160,460	4,160,460	0	1,864,393	1,864,393
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>21,552,336</b>	<b>0</b>	<b>0</b>	<b>15,527,483</b>	<b>15,527,483</b>	<b>0</b>	<b>0</b>	<b>4,160,460</b>	<b>4,160,460</b>	<b>0</b>	<b>1,864,393</b>	<b>1,864,393</b>
		<b>TOTAL</b>	<b>376,419,724</b>	<b>14,704,781</b>	<b>0</b>	<b>268,425,145</b>	<b>283,129,926</b>	<b>3,123,333</b>	<b>771,517</b>	<b>61,233,190</b>	<b>65,128,040</b>	<b>782,338</b>	<b>27,379,420</b>	<b>28,161,758</b>

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>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended June 30, 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	(65,368,613)	(46,720,255)	(12,877,617)	(5,770,741)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(6,813,019)	(4,869,401)	(1,342,165)	(601,453)
7	283750	CD-AA	14,151	10,114	2,788	1,249
		Total	<u>(72,817,028)</u>	<u>(52,229,089)</u>	<u>(14,216,994)</u>	<u>(6,370,945)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended June 30, 2024  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

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	6,672,449	6,672,449	0	0	0	0	6,672,449
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	539	539	0	0	0	0	539
7/4	154550 Supply Chain Average Cost Variance	0	0	(234)	(234)	0	0	0	0	(234)
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,763,345	47,812,191	0	157,575,536	91,757,280	39,904,747	18,006,065	7,907,444	0
<b>TOTAL</b>		<b>109,763,345</b>	<b>47,812,191</b>	<b>6,672,770</b>	<b>164,248,306</b>	<b>91,757,280</b>	<b>39,904,747</b>	<b>18,006,065</b>	<b>7,907,444</b>	<b>6,672,770</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						