

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month 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)	19,512,320	13,103,791	6,408,529
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,512,320	13,103,791	6,408,529
E-APL	Electric Net Rate Base	3,350,746,373	2,249,431,927	1,101,314,446
	RATE OF RETURN	0.582%	0.583%	0.582%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month 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 Percent	6-01-2024 thru 06-30-2024	416,711 100.000%	270,831 64.993%	145,880 35.007%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2024 thru 06-30-2024	3,824,310 100.000%	2,530,729 66.175%	1,293,581 33.825%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 901 - 935		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 905 Utility 9 Only		5,750,511	4,121,480	1,629,031	0
		Adjustments		0	0	0	0
		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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	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: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
9		Total Percentages		400.000%	313.290%	86.710%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2024 thru 06-30-2024	1,663,598,434	1,139,445,840	524,152,594	
		Percent		100.000%	68.493%	31.507%	
11		Book Depreciation	6-01-2024 thru 06-30-2024	12,893,190	8,754,934	4,138,256	
		Percent		100.000%	67.904%	32.096%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	05-01-2024 thru 06-30-2024	3,759,569,063 100.000%	2,507,068,634 66.685%	1,252,500,429 33.315%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2024 thru 06-30-2024	307,483,248 100.000%	211,851,321 68.898%	95,631,927 31.102%
14		Net Allocated Schedule M's - AMA Percent	6-01-2024 thru 06-30-2024	-12,250,503 100.000%	-8,122,856 66.306%	-4,127,647 33.694%
99	Input	Not Allocated		0.000%	0.000%	0.000%

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	29,256,324	0	29,256,324	18,866,191	0	18,866,191	10,390,133	0	10,390,133
99	442200	Commercial - Firm & Int.	28,247,795	0	28,247,795	20,288,543	0	20,288,543	7,959,252	0	7,959,252
1	442300	Industrial	11,931,579	0	11,931,579	6,456,352	0	6,456,352	5,475,227	0	5,475,227
99	444000	Public Street & Highway Lighting	725,517	0	725,517	463,271	0	463,271	262,246	0	262,246
99	448000	Interdepartmental Revenue	151,740	0	151,740	129,420	0	129,420	22,320	0	22,320
99	499XXX	Unbilled Revenue	(426,003)	0	(426,003)	784,787	0	784,787	(1,210,790)	0	(1,210,790)
		TOTAL SALES TO ULTIMATE CUSTOMERS	69,886,952	0	69,886,952	46,988,564	0	46,988,564	22,898,388	0	22,898,388
1	447XXX	Sales for Resale	0	17,323,550	17,323,550	0	11,170,225	11,170,225	0	6,153,325	6,153,325
		TOTAL SALES OF ELECTRICITY	69,886,952	17,323,550	87,210,502	46,988,564	11,170,225	58,158,789	22,898,388	6,153,325	29,051,713
		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	13,040	0	13,040	3,600	0	3,600	9,440	0	9,440
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,422	33,422	0	18,411	18,411
1	454000	Rent from Electric Property	482,942	21,714	504,656	270,876	14,001	284,877	212,066	7,713	219,779
1	454100	Rent from Trnsmission Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	3,864,641	5,651,475	9,516,116	3,127,202	3,644,071	6,771,273	737,439	2,007,404	2,744,843
		TOTAL OTHER OPERATING REVENUE	4,364,565	5,725,022	10,089,587	3,403,053	3,691,494	7,094,547	961,512	2,033,528	2,995,040
		TOTAL ELECTRIC REVENUE	74,251,517	23,048,572	97,300,089	50,391,617	14,861,719	65,253,336	23,859,900	8,186,853	32,046,753

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	20,867	20,867	0	13,455	13,455	0	7,412	7,412
1	501XXX	Fuel	0	1,201,300	1,201,300	0	774,598	774,598	0	426,702	426,702
1	502000	Steam Expense	0	207,685	207,685	0	133,915	133,915	0	73,770	73,770
1	505000	Electric Expense	0	33,951	33,951	0	21,892	21,892	0	12,059	12,059
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	904,986	904,986	0	583,535	583,535	0	321,451	321,451
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	45,252	0	45,252	0	0	0	45,252	0	45,252
		MAINTENANCE									
1	510000	Supervision & Engineering	0	87,500	87,500	0	56,420	56,420	0	31,080	31,080
1	511000	Structures	0	78,846	78,846	0	50,840	50,840	0	28,006	28,006
1	512000	Boiler Plant	0	1,472,356	1,472,356	0	949,375	949,375	0	522,981	522,981
1	513000	Electric Plant	0	1,224,950	1,224,950	0	789,848	789,848	0	435,102	435,102
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	565,630	565,630	0	364,718	364,718	0	200,912	200,912
		TOTAL STEAM POWER GENERATION EXP	45,252	5,798,071	5,843,323	0	3,738,596	3,738,596	45,252	2,059,475	2,104,727
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	150,318	150,318	0	96,925	96,925	0	53,393	53,393
1	536000	Water for Power	0	98,818	98,818	0	63,718	63,718	0	35,100	35,100
1	537000	Hydraulic Expense	443,505	279,214	722,719	285,972	180,037	466,009	157,533	99,177	256,710
1	538000	Electric Expense	0	768,074	768,074	0	495,254	495,254	0	272,820	272,820
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	90,110	90,110	0	58,103	58,103	0	32,007	32,007
1	540000	Rent	0	167,176	167,176	0	107,795	107,795	0	59,381	59,381
1	540100	MT Trust Funds Land Settlement Rents	507,917	0	507,917	332,025	0	332,025	175,892	0	175,892
		MAINTENANCE									
1	541000	Supervision & Engineering	0	36,666	36,666	0	23,642	23,642	0	13,024	13,024
1	542000	Structures	0	31,517	31,517	0	20,322	20,322	0	11,195	11,195
1	543000	Reservoirs, Dams, & Waterways	0	7,765	7,765	0	5,007	5,007	0	2,758	2,758
1	544000	Electric Plant	0	401,960	401,960	0	259,184	259,184	0	142,776	142,776
1	545000	Miscellaneous Hydraulic Plant	0	62,922	62,922	0	40,572	40,572	0	22,350	22,350
		TOTAL HYDRO POWER GENERATION EXP	951,422	2,094,540	3,045,962	617,997	1,350,559	1,968,556	333,425	743,981	1,077,406
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	35,065	35,065	0	22,610	22,610	0	12,455	12,455
1	547XXX	Fuel	0	4,030,212	4,030,212	0	2,598,681	2,598,681	0	1,431,531	1,431,531
1	548000	Generation Expense	0	361,852	361,852	0	233,322	233,322	0	128,530	128,530
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	37,875	37,875	0	24,422	24,422	0	13,453	13,453
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
		MAINTENANCE									
1	551000	Supervision & Engineering	0	76,934	76,934	0	49,607	49,607	0	27,327	27,327
1	552000	Structures	0	16,225	16,225	0	10,462	10,462	0	5,763	5,763
1	553000	Generating & Electric Equipment	0	108,629	108,629	0	70,044	70,044	0	38,585	38,585
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(49,758)	(49,758)	0	(32,084)	(32,084)	0	(17,674)	(17,674)
		TOTAL OTHER POWER GENERATION EXP	0	4,623,385	4,623,385	0	2,981,159	2,981,159	0	1,642,226	1,642,226

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	503,269	14,847,667	15,350,936	0	9,573,776	9,573,776	503,269	5,273,891	5,777,160
1	556000	System Control & Load Dispatching	0	38,707	38,707	0	24,958	24,958	0	13,749	13,749
E-557	557XXX	Other Expense	5,389,234	2,608,507	7,997,741	2,642,816	1,681,965	4,324,781	2,746,418	926,542	3,672,960
TOTAL OTHER POWER SUPPLY EXPENSE			5,892,503	17,494,881	23,387,384	2,642,816	11,280,699	13,923,515	3,249,687	6,214,182	9,463,869
TOTAL PRODUCTION OPERATING EXP			6,889,177	30,010,877	36,900,054	3,260,813	19,351,013	22,611,826	3,628,364	10,659,864	14,288,228
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	181,514	181,514	0	117,040	117,040	0	64,474	64,474
1	561000	Load Dispatching	0	221,893	221,893	0	143,077	143,077	0	78,816	78,816
1	562000	Station Expense	0	22,892	22,892	0	14,761	14,761	0	8,131	8,131
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	135,476	135,476	0	87,355	87,355	0	48,121	48,121
1	565XXX	Transmission of Electricity by Others	0	1,578,466	1,578,466	0	1,017,795	1,017,795	0	560,671	560,671
1	566000	Miscellaneous Transmission Expense	0	265,332	265,332	0	171,086	171,086	0	94,246	94,246
1	567000	Rent	0	8,392	8,392	0	5,411	5,411	0	2,981	2,981
MAINTENANCE											
1	568000	Supervision & Engineering	18,450	24,781	43,231	18,450	15,979	34,429	0	8,802	8,802
1	569000	Structures	0	41,532	41,532	0	26,780	26,780	0	14,752	14,752
1	570000	Station Equipment	0	30,966	30,966	0	19,967	19,967	0	10,999	10,999
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	206	336,106	336,312	0	216,721	216,721	206	119,385	119,591
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(896)	4,389	3,493	(896)	2,830	1,934	0	1,559	1,559
TOTAL TRANSMISSION OPERATING EXP			17,760	2,851,739	2,869,499	17,554	1,838,802	1,856,356	206	1,012,937	1,013,143

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,399,877	2,576,513	3,976,390	1,008,753	1,661,336	2,670,089	391,124	915,177	1,306,301
E-DEPX		Depreciation Expense-Transmission	64,591	1,992,090	2,056,681	43,861	1,284,500	1,328,361	20,730	707,590	728,320
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,468	98,468	0	63,492	63,492	0	34,976	34,976
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supply	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,747	10,747	0	5,920	5,920
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,758	1,758	0	969	969
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	90,523	0	90,523	0	0	0	90,523	0	90,523
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,505	47,505	0	26,169	26,169
99	407395	Optional Renewable Power Revenue Offset	29,115	0	29,115	21,682	0	21,682	7,433	0	7,433
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(269,176)	0	(269,176)	(122,834)	0	(122,834)	(146,342)	0	(146,342)
99	407434	EIM Deferred O&M	(21,905)	0	(21,905)	0	0	0	(21,905)	0	(21,905)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(931,915)	0	(931,915)	(612,675)	0	(612,675)	(319,240)	0	(319,240)
99	407451	Deferral CEIP	(102,994)	0	(102,994)	(102,994)	0	(102,994)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(885,027)	0	(885,027)	0	0	0	(885,027)	0	(885,027)
99	407494	Amortization of Schedule 98 REC Rev	(1,343)	0	(1,343)	(1,343)	0	(1,343)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(452)	(452)	0	(249)	(249)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,162,979	1,162,979	0	749,888	749,888	0	413,091	413,091
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(689,434)	5,922,417	5,232,983	154,229	3,818,774	3,973,003	(843,663)	2,103,643	1,259,980
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	6,217,503	38,785,033	45,002,536	3,432,596	25,008,589	28,441,185	2,784,907	13,776,444	16,561,351

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	61,313	224,955	286,268	47,613	148,864	196,477	13,700	76,091	89,791
3	582000	Station Expense	67,490	9,674	77,164	46,019	6,402	52,421	21,471	3,272	24,743
3	583000	Overhead Line Expense	188,739	(32,733)	156,006	108,345	(21,661)	86,684	80,394	(11,072)	69,322
3	584000	Underground Line Expense	215,120	508	215,628	119,243	336	119,579	95,877	172	96,049
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,355	0	1,355	1,355	0	1,355	0	0	0
3	586000	Meter Expense	290,020	1,230	291,250	205,881	814	206,695	84,139	416	84,555
3	587000	Customer Installations Expense	49,415	7,536	56,951	32,830	4,987	37,817	16,585	2,549	19,134
3	588000	Miscellaneous Distribution Expense	298,221	217,859	516,080	221,351	144,168	365,519	76,870	73,691	150,561
3	589000	Rent	0	21,115	21,115	0	13,973	13,973	0	7,142	7,142
		MAINTENANCE:									
3	590000	Supervision & Engineering	22,141	72,121	94,262	19,708	47,726	67,434	2,433	24,395	26,828
3	591000	Structures	20,650	352	21,002	13,307	233	13,540	7,343	119	7,462
3	592000	Station Equipment	104,269	6,910	111,179	22,157	4,573	26,730	82,112	2,337	84,449
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,401,926	0	2,401,926	1,614,289	0	1,614,289	787,637	0	787,637
3	594000	Underground Lines	44,663	0	44,663	34,873	0	34,873	9,790	0	9,790
3	595000	Line Transformers	28,359	0	28,359	22,131	0	22,131	6,228	0	6,228
3	596000	Street Light & Signal System Maintenance Exp	2,647	0	2,647	2,110	0	2,110	537	0	537
3	597000	Meters	4,133	0	4,133	2,490	0	2,490	1,643	0	1,643
3	598000	Miscellaneous Distribution Expense	23,849	8,396	32,245	17,028	5,556	22,584	6,821	2,840	9,661
		TOTAL DISTRIBUTION OPERATING EXP	3,824,310	537,923	4,362,233	2,530,730	355,971	2,886,701	1,293,580	181,952	1,475,532
E-DEPX		Depreciation Expense-Distribution	5,048,956	7,089	5,056,045	3,495,059	4,691	3,499,750	1,553,897	2,398	1,556,295
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,262	0	10,262	10,262	0	10,262	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,390,369	0	4,390,369	3,798,559	0	3,798,559	591,810	0	591,810
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,449,587	7,089	9,456,676	7,303,880	4,691	7,308,571	2,145,707	2,398	2,148,105
		TOTAL DISTRIBUTION EXPENSES	13,273,897	545,012	13,818,909	9,834,610	360,662	10,195,272	3,439,287	184,350	3,623,637

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	5,816	5,816	0	3,780	3,780	0	2,036	2,036
2	902000	Meter Reading Expenses	47,995	8,107	56,102	34,344	5,269	39,613	13,651	2,838	16,489
2	903XXX	Customer Records & Collection Expenses	117,592	627,569	745,161	58,807	407,876	466,683	58,785	219,693	278,478
2	904000	Uncollectible Accounts	209,750	0	209,750	120,448	0	120,448	89,302	0	89,302
2	905000	Misc Customer Accounts	0	(2,850)	(2,850)	0	(1,852)	(1,852)	0	(998)	(998)
		TOTAL CUSTOMER ACCOUNTS EXPENSES	375,337	638,642	1,013,979	213,599	415,073	628,672	161,738	223,569	385,307
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,599,303	9,707	2,609,010	2,303,227	6,309	2,309,536	296,076	3,398	299,474
2	909000	Advertising	38,889	87,996	126,885	33,372	57,191	90,563	5,517	30,805	36,322
2	910000	Misc Customer Service & Info Exp	0	7,784	7,784	0	5,059	5,059	0	2,725	2,725
		TOTAL CUSTOMER SERVICE & INFO EXP	2,638,192	105,487	2,743,679	2,336,599	68,559	2,405,158	301,593	36,928	338,521
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	149,927	0	149,927	149,927	0	149,927	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	149,927	0	149,927	149,927	0	149,927	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	173,966	248,148	422,114	99,868	170,485	270,353	74,098	77,663	151,761
4	921000	Office Supplies & Expenses	(40)	272,538	272,498	(41)	187,242	187,201	1	85,296	85,297
4	922000	Admin Exp Transferred--Credit	0	(11,256)	(11,256)	0	(7,733)	(7,733)	0	(3,523)	(3,523)
4	923000	Outside Services Employed	150,727	1,073,474	1,224,201	142,039	737,509	879,548	8,688	335,965	344,653
4	924000	Property Insurance Premium	0	260,644	260,644	0	179,070	179,070	0	81,574	81,574
4	925XXX	Injuries and Damages	989,714	765,588	1,755,302	663,220	525,982	1,189,202	326,494	239,606	566,100
4	926XXX	Employee Pensions and Benefits	316,496	2,734,603	3,051,099	219,892	1,878,754	2,098,646	96,604	855,849	952,453
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	294,279	373,406	667,685	239,262	240,772	480,034	55,017	132,634	187,651
4	930000	Miscellaneous General Expenses	65,445	375,045	440,490	58,998	257,667	316,665	6,447	117,378	123,825
4	931000	Rents	985	85,219	86,204	285	58,548	58,833	700	26,671	27,371
4	935000	Maintenance of General Plant	160,924	1,043,636	1,204,560	118,552	717,009	835,561	42,372	326,627	368,999
		TOTAL ADMIN & GEN OPERATING EXP	2,152,596	7,221,045	9,373,641	1,542,075	4,945,305	6,487,380	610,521	2,275,740	2,886,261

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	316,272	1,487,803	1,804,075	234,570	1,022,165	1,256,735	81,702	465,638	547,340
E-AMTX		Amortization Expense-General Plant - 303000	0	25,343	25,343	0	17,384	17,384	0	7,959	7,959
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	140,651	3,800,333	3,940,984	140,651	2,610,943	2,751,594	0	1,189,390	1,189,390
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	35,202	35,202	0	24,185	24,185	0	11,017	11,017
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,085	148,861	171,946	18,169	99,268	117,437	4,916	49,593	54,509
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
99	407344	Regulatory Credit - Amort - WF Resiliency	602,442	0	602,442	431,257	0	431,257	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	8,404	0	8,404	8,404	0	8,404	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	6,052	0	6,052	6,052	0	6,052	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax 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	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(109,962)	0	(109,962)	(109,962)	0	(109,962)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(13,921)	0	(13,921)	(9,680)	0	(9,680)	(4,241)	0	(4,241)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,562,918)	0	(1,562,918)	(1,115,859)	0	(1,115,859)	(447,059)	0	(447,059)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(928,051)	0	(928,051)	(630,650)	0	(630,650)	(297,401)	0	(297,401)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	99,890	318,164	418,054	67,752	218,588	286,340	32,138	99,576	131,714
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(917,743)	5,815,706	4,897,963	(536,311)	3,992,533	3,456,222	(381,432)	1,823,173	1,441,741
		TOTAL ADMIN & GENERAL EXPENSES	1,234,853	13,036,751	14,271,604	1,005,764	8,937,838	9,943,602	229,089	4,098,913	4,328,002
		TOTAL EXPENSES BEFORE FIT	23,889,709	53,110,925	77,000,634	16,973,095	34,790,721	51,763,816	6,916,614	18,320,204	25,236,818
		NET OPERATING INCOME (LOSS) BEFORE FIT			20,299,455			13,489,520			6,809,935
E-FIT		FEDERAL INCOME TAX			1,032,403			590,888			441,515
E-FIT		DEFERRED FEDERAL INCOME TAX			(185,685)			(166,740)			(18,945)
E-FIT		AMORTIZED ITC			(59,583)			(38,419)			(21,164)
		ELECTRIC NET OPERATING INCOME (LOSS)			19,512,320			13,103,791			6,408,529

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.993%	35.007%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.175%	33.825%
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: E-456-1A
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Month 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	7,600	42,868	50,468	6,900	27,641	34,541	700	15,227	15,927
1	456010	Other Electric Rev-Financial	0	274,650	274,650	0	177,094	177,094	0	97,556	97,556
1	456015	Other Electric Rev-CT Fuel Sales	0	1,133,339	1,133,339	0	730,777	730,777	0	402,562	402,562
1	456016	Other Electric Rev-Resource Opt	0	863,676	863,676	0	556,898	556,898	0	306,778	306,778
1	456017	Other Electric Rev-Non Resource	0	10,063	10,063	0	6,489	6,489	0	3,574	3,574
1	456018	Other Electric Rev-Extraction	0	43,437	43,437	0	28,008	28,008	0	15,429	15,429
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	(15,090)	148,500	133,410	0	95,753	95,753	(15,090)	52,747	37,657
1	456050	Other Electric Rev-Attachment Fees	204,910	0	204,910	175,146	0	175,146	29,764	0	29,764
1	456100	Transmission Revenue of Others	0	2,549,291	2,549,291	0	1,643,783	1,643,783	0	905,508	905,508
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,650	49,650	0	27,350	27,350
1	456130	Ancillary Services Revenue	0	83,682	83,682	0	53,958	53,958	0	29,724	29,724
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	(628,947)	0	(628,947)	(660,203)	0	(660,203)	31,256	0	31,256
1	456329	Amortization Res Decoupling Deferral	1,553,015	0	1,553,015	1,099,412	0	1,099,412	453,603	0	453,603
1	456338	Non-res Decoupling Deferred Rev	2,444,872	0	2,444,872	2,349,263	0	2,349,263	95,609	0	95,609
1	456339	Amortization Non-res Decoupling	184,755	0	184,755	143,577	0	143,577	41,178	0	41,178
1	456380	Other Electric Revenue-Clearwater	95,186	0	95,186	0	0	0	95,186	0	95,186
1	456700	Other Electric Rev-Low Voltage	18,339	0	18,339	13,106	0	13,106	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,620	95,620	0	52,674	52,674
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(23,454)	(23,454)	0	(15,123)	(15,123)	0	(8,331)	(8,331)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	23,454	23,454	0	15,123	15,123	0	8,331	8,331
1	456730	Other Elec Rev-Intraco Thermal	0	276,675	276,675	0	178,400	178,400	0	98,275	98,275
TOTAL ACCOUNT 456			3,864,640	5,651,475	9,516,115	3,127,201	3,644,071	6,771,272	737,439	2,007,404	2,744,843

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended 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	14,251,678	14,251,678	0	9,189,482	9,189,482	0	5,062,196	5,062,196
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	229,353	229,353	0	147,887	147,887	0	81,466	81,466
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	503,269	0	503,269	0	0	0	503,269	0	503,269
1	555550	Non Monetary - Exchange Power	0	(5,743)	(5,743)	0	(3,703)	(3,703)	0	(2,040)	(2,040)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	237,618	237,618	0	153,216	153,216	0	84,402	84,402
1	555710	Intercompany Purchase	0	83,006	83,006	0	53,522	53,522	0	29,484	29,484
1	555740	Purchased Power - EIM	0	51,755	51,755	0	33,372	33,372	0	18,383	18,383
TOTAL ACCOUNT 555			503,269	14,847,667	15,350,936	0	9,573,776	9,573,776	503,269	5,273,891	5,777,160

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended 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	4,442	473,283	477,725	4,442	305,173	309,615	0	168,110	168,110
1	557010	Other Power Supply Expense - Financial	0	1,636,560	1,636,560	0	1,055,254	1,055,254	0	581,306	581,306
1	557018	Merchandise Processing Fee	0	4,763	4,763	0	3,071	3,071	0	1,692	1,692
1	557150	Fuel - Economic Dispatch	0	(242,765)	(242,765)	0	(156,535)	(156,535)	0	(86,230)	(86,230)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(1,001)	0	(1,001)	21,498	0	21,498	(22,499)	0	(22,499)
1	557165	Other Resource Costs-CAISO Charges	0	35,493	35,493	0	22,886	22,886	0	12,607	12,607
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	35,459	35,459	0	22,864	22,864	0	12,595	12,595
1	557171	REC Broker Fees	0	1,587	1,587	0	1,023	1,023	0	564	564
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	13,898	0	13,898	13,898	0	13,898	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	844,692	0	844,692	844,692	0	844,692	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,217,891	0	1,217,891	1,217,891	0	1,217,891	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	565,013	0	565,013	565,013	0	565,013	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(66,076)	0	(66,076)	(66,076)	0	(66,076)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,613,124	0	1,613,124	0	0	0	1,613,124	0	1,613,124
99	557390	Idaho PCA Amortization	1,129,028	0	1,129,028	0	0	0	1,129,028	0	1,129,028
1	557395	Optional Renewable Power Expense Offset	0	79	79	0	51	51	0	28	28
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	17,152	17,152	0	11,060	11,060	0	6,092	6,092
1	557711	Turbine Gas Bookout Offset	0	(17,152)	(17,152)	0	(11,060)	(11,060)	0	(6,092)	(6,092)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	664,048	664,048	0	428,178	428,178	0	235,870	235,870
TOTAL ACCOUNT 557			5,389,234	2,608,507	7,997,741	2,642,816	1,681,965	4,324,781	2,746,418	926,542	3,672,960

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended 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	81,754	9,707	91,461	73,966	6,309	80,275	7,788	3,398	11,186
99	908600	Public Purpose Tariff Rider Expense Offset	2,472,263	0	2,472,263	2,183,367	0	2,183,367	288,896	0	288,896
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	45,286	0	45,286	45,894	0	45,894	(608)	0	(608)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,599,303	9,707	2,609,010	2,303,227	6,309	2,309,536	296,076	3,398	299,474

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.993%	35.007%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended 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	3,350,746,373	2,249,431,927	1,101,314,446
	Interest Deduction for FIT Calculation	97,193,204	65,211,032	31,982,172
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended 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	97,300,089	65,253,336	32,046,753	
E-OPS	Less: Operating & Maintenance Expense	57,413,012	37,026,020	20,386,992	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,616,220	9,903,009	3,713,211	
E-OTX	Less: Taxes Other than FIT	5,971,402	4,834,787	1,136,615	
	Net Operating Income Before FIT	20,299,455	13,489,520	6,809,935	
E-INT	Less: Monthly Interest Expense	8,099,434	5,434,253	2,665,181	
E-OTX	Less: ID ITC Deferred & Amortization	(2,210)	0	(2,210)	
E-SCM	Plus: Schedule M Adjustments	(7,281,607)	(5,241,513)	(2,040,094)	
	Taxable Net Operating Income	4,916,204	2,813,754	2,102,450	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	1,032,403	590,888	441,515	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	1,032,403	590,888	441,515	
E-DTE	Deferred FIT	835,449	737,726	97,723	
E-DTE	Customer Tax Credit Amortization	(1,021,134)	(904,466)	(116,668)	
1	411400 Amortized Investment Tax Credit	(59,583)	(38,419)	(21,164)	
	Total Net FIT/Deferred FIT	787,135	385,729	401,406	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		6,980,608	10,022,841	17,003,449	4,933,155	6,688,696	11,621,851	2,047,453	3,334,145	5,381,598
12	997001 Contributions In Aid of Construction		0	838,334	838,334	0	559,043	559,043	0	279,291	279,291
12	997002 Injuries and Damages		0	(90,001)	(90,001)	0	(60,017)	(60,017)	0	(29,984)	(29,984)
99	997004 Boulder Park Write Off		(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual		0	(143,665)	(143,665)	0	(95,803)	(95,803)	0	(47,862)	(47,862)
99	997007 Idaho PCA		2,720,247	0	2,720,247	0	0	0	2,720,247	0	2,720,247
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	26,340	26,340	0	17,565	17,565	0	8,775	8,775
99	997018 DSM Tariff Rider		(2,073,168)	0	(2,073,168)	(1,061,755)	0	(1,061,755)	(1,011,413)	0	(1,011,413)
12	997020 FAS87 Current Pension Accrual		0	(80,039)	(80,039)	0	(53,374)	(53,374)	0	(26,665)	(26,665)
12	997027 Uncollectibles		(73,431)	(320,591)	(394,022)	(110,540)	(213,786)	(324,326)	37,109	(106,805)	(69,696)
99	997031 Decoupling Mechanism		(3,553,696)	0	(3,553,696)	(2,932,050)	0	(2,932,050)	(621,646)	0	(621,646)
12	997032 Interest Rate Swaps		0	333,903	333,903	0	222,663	222,663	0	111,240	111,240
99	997033 BPA Residential Exchange		320,975	0	320,975	223,464	0	223,464	97,511	0	97,511
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	243	243	0	167	167	0	76	76
99	997043 Washington Deferred Power Costs		2,076,481	0	2,076,481	2,076,481	0	2,076,481	0	0	0
12	997044 Non-Monetary Power Costs		0	(5,742)	(5,742)	0	(3,829)	(3,829)	0	(1,913)	(1,913)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC		0	(196,038)	(196,038)	0	(130,728)	(130,728)	0	(65,310)	(65,310)
12	997049 Tax Depreciation		0	(15,166,589)	(15,166,589)	0	(10,113,840)	(10,113,840)	0	(5,052,749)	(5,052,749)
99	997058 Colstrip Community Fund		62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement		0	33,333	33,333	0	22,228	22,228	0	11,105	11,105
12	997063 CDA Lake Settlement		0	73,673	73,673	0	49,129	49,129	0	24,544	24,544
99	997065 Amortization - Unbilled Revenue Add-Ins		40,273	0	40,273	67,158	0	67,158	(26,885)	0	(26,885)
12	997072 CDA Fund Settlement-Prepayment		0	(1,833,334)	(1,833,334)	0	(1,182,134)	(1,182,134)	0	(651,200)	(651,200)
12	997080 Book Transportation Depreciation		0	711,064	711,064	0	474,173	474,173	0	236,891	236,891
12	997081 Deferred Compensation		0	(12,352)	(12,352)	0	(8,237)	(8,237)	0	(4,115)	(4,115)
4	997082 Meal Disallowances		0	49,443	49,443	0	33,969	33,969	0	15,474	15,474
12	997083 Paid Time Off		0	266,848	266,848	0	177,948	177,948	0	88,900	88,900
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(794,504)	0	(794,504)	0	0	0	(794,504)	0	(794,504)
99	997095 WA REC Deferral		498,937	0	498,937	498,937	0	498,937	0	0	0
12	997096 CDA Settlement Costs		0	2,726	2,726	0	1,818	1,818	0	908	908
99	997098 Provision for Rate Refund		(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(5,250,001)	(5,250,001)	0	(3,500,963)	(3,500,963)	0	(1,749,038)	(1,749,038)
99	997102 Amort Idaho Earnings Test (254229)		(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System		315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization		(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE		8,094	(18,860)	(10,766)	0	(12,577)	(12,577)	8,094	(6,283)	1,811
12	997111 Capitalized Transportation		0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP		0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month 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	(411,270)	0	(411,270)	(243,011)	0	(243,011)	(168,259)	0	(168,259)
99	997119 AFUDC Tax CPI	0	392,076	392,076	0	261,456	261,456	0	130,620	130,620
99	997120 Transportation Tax Disallowance	0	9,236	9,236	0	6,159	6,159	0	3,077	3,077
99	997122 Regulatory Fees	(109,962)	0	(109,962)	(109,962)	0	(109,962)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	677,238	0	677,238	484,545	0	484,545	192,693	0	192,693
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(145,935)	(145,935)	0	(97,317)	(97,317)	0	(48,618)	(48,618)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,350,371)	(1,350,371)	0	(674,629)	(674,629)
99	997130 Wild Fire Resiliency Deferral	(967,304)	0	(967,304)	(691,430)	0	(691,430)	(275,874)	0	(275,874)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(102,994)	0	(102,994)	(102,994)	0	(102,994)	0	0	0
99	997138 Intervenor Funding	8,273	0	8,273	8,273	0	8,273	0	0	0
99	997139 Pension Settlement	0	39,342	39,342	0	26,235	26,235	0	13,107	13,107
99	997140 Insurance Balancing	(922,116)	0	(922,116)	(624,715)	0	(624,715)	(297,401)	0	(297,401)
99	997141 CCA	45,058	0	45,058	0	0	0	45,058	0	45,058
99	997143 Depreciation Rate Deferral	179,864	0	179,864	56,869	0	56,869	122,995	0	122,995
99	997145 Sec 174 Research Costs	0	238,240	238,240	0	158,870	158,870	0	79,370	79,370
	TOTAL SCHEDULE M ADJUSTMENTS	4,968,898	(12,250,505)	(7,281,607)	2,881,344	(8,122,857)	(5,241,513)	2,087,554	(4,127,648)	(2,040,094)

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%	66.685%	33.315%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended June 30, 2024
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

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	1,012,940	1,012,940	0	675,479	675,479	0	337,461	337,461
99	410100	Deferred Federal Income Tax Expense - Washingto	87,566	0	87,566	87,566	0	87,566	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	259,572	0	259,572	0	0	0	259,572	0	259,572
	410100	Total	347,138	1,012,940	1,360,078	87,566	675,479	763,045	259,572	337,461	597,033
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(778,377)	(778,377)	0	(519,061)	(519,061)	0	(259,316)	(259,316)
99	411100	Deferred Federal Income Tax Expense - Washingto	343,314	0	343,314	343,314	0	343,314	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(320,993)	0	(320,993)	0	0	0	(320,993)	0	(320,993)
	411100	Total	22,321	(778,377)	(756,056)	343,314	(519,061)	(175,747)	(320,993)	(259,316)	(580,309)
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	150,428	0	150,428	150,428	0	150,428	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	80,999	0	80,999	0	0	0	80,999	0	80,999
	410193	Total	231,427	0	231,427	150,428	0	150,428	80,999	0	80,999
Total Deferred Federal Income Tax Expense			600,886	234,563	835,449	581,308	156,418	737,726	19,578	78,145	97,723
99	411193	Customer Tax Credit Amortization - Washington	(904,466)	0	(904,466)	(904,466)	0	(904,466)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(116,668)	0	(116,668)	0	0	0	(116,668)	0	(116,668)
	411193	Total	(1,021,134)	0	(1,021,134)	(904,466)	0	(904,466)	(116,668)	0	(116,668)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.685%	33.315%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	5,337	5,337	0	3,441	3,441	0	1,896	1,896
1	408140	State Kwh Generation Tax	0	146,281	146,281	0	94,322	94,322	0	51,959	51,959
1	408150	R&P Property Tax--Production	0	687,359	687,359	0	443,209	443,209	0	244,150	244,150
1	408180	R&P Property Tax--Transmission	0	324,002	324,002	0	208,916	208,916	0	115,086	115,086
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,162,979	1,162,979	0	749,888	749,888	0	413,091	413,091
DISTRIBUTION											
99	408110	State Excise Tax	1,863,108	0	1,863,108	1,863,108	0	1,863,108	0	0	0
99	408120	Municipal Occupation & License Tax	1,844,626	0	1,844,626	1,537,034	0	1,537,034	307,592	0	307,592
99	408160	Miscellaneous State or Local Tax--WA & ID	65	0	65	0	0	0	65	0	65
99	408170	R&P Property Tax--Distribution	684,780	0	684,780	398,417	0	398,417	286,363	0	286,363
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,210)	0	(2,210)	0	0	0	(2,210)	0	(2,210)
TOTAL DISTRIBUTION			4,390,369	0	4,390,369	3,798,559	0	3,798,559	591,810	0	591,810
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	99,890	318,164	418,054	67,752	218,588	286,340	32,138	99,576	131,714
TOTAL A&G			99,890	318,164	418,054	67,752	218,588	286,340	32,138	99,576	131,714
TOTAL TAXES OTHER THAN FIT			4,490,259	1,481,143	5,971,402	3,866,311	968,476	4,834,787	623,948	512,667	1,136,615

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%

			*****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	7,058,333	7,058,333	0	4,551,213	4,551,213	0	2,507,120	2,507,120
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	967,950	967,950	0	624,134	624,134	0	343,816	343,816
1	182381	CDA Settlement Past Storage	0	26,154,200	26,154,200	0	16,864,228	16,864,228	0	9,289,972	9,289,972
1	302000	Franchises & Consents	2,931,049	44,049,218	46,980,267	2,931,049	28,402,936	31,333,985	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	6,635,357	105,649,426	112,284,783	6,635,357	72,584,325	79,219,682	0	33,065,101	33,065,101
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	37,607,307	37,607,307	0	25,837,348	25,837,348	0	11,769,959	11,769,959
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	3,746,344	59,497	3,805,841	3,746,344	40,876	3,787,220	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	19,774,120	19,774,120	0	13,585,414	13,585,414	0	6,188,706	6,188,706
TOTAL INTANGIBLE PLANT			13,632,466	358,585,807	372,218,273	13,632,466	242,465,059	256,097,525	0	116,120,748	116,120,748
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	112,249,148	28,845,078	141,094,226	73,335,375	18,599,306	91,934,681	38,913,773	10,245,772	49,159,545
1	312000	Boiler Plant	146,858,708	75,547,801	222,406,509	93,461,056	48,713,222	142,174,278	53,397,652	26,834,579	80,232,231
1	313000	Generators	625,890	0	625,890	403,127	0	403,127	222,763	0	222,763
1	314000	Turbogenerator Units	40,029,169	18,699,499	58,728,668	26,161,956	12,057,437	38,219,393	13,867,213	6,642,062	20,509,275
1	315000	Accessory Electric Equipment	18,666,183	12,501,086	31,167,269	12,191,437	8,060,700	20,252,137	6,474,746	4,440,386	10,915,132
1	316000	Miscellaneous Power Plant Equipment	15,283,447	2,804,155	18,087,602	9,982,937	1,808,119	11,791,056	5,300,510	996,036	6,296,546
TOTAL STEAM PRODUCTION PLANT			333,712,545	142,255,201	475,967,746	215,535,888	91,726,153	307,262,041	118,176,657	50,529,048	168,705,705
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	117,854,246	117,854,246	0	75,992,418	75,992,418	0	41,861,828	41,861,828
1	332XXX	Reservoirs, Dams, & Waterways	0	267,014,412	267,014,412	0	172,170,893	172,170,893	0	94,843,519	94,843,519
1	333000	Waterwheels, Turbines, & Generators	0	236,058,747	236,058,747	0	152,210,680	152,210,680	0	83,848,067	83,848,067
1	334000	Accessory Electric Equipment	0	87,022,875	87,022,875	0	56,112,350	56,112,350	0	30,910,525	30,910,525
1	335XXX	Miscellaneous Power Plant Equipment	0	14,472,049	14,472,049	0	9,331,577	9,331,577	0	5,140,472	5,140,472
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
TOTAL HYDRAULIC PRODUCTION PLANT			0	794,721,360	794,721,360	0	512,436,333	512,436,333	0	282,285,027	282,285,027
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	17,635,766	17,635,766	0	11,371,542	11,371,542	0	6,264,224	6,264,224
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,499	21,071,499	0	13,586,903	13,586,903	0	7,484,596	7,484,596
1	343000	Prime Movers	0	21,395,146	21,395,146	0	13,795,590	13,795,590	0	7,599,556	7,599,556
1	344000	Generators	0	240,671,241	240,671,241	0	155,184,816	155,184,816	0	85,486,425	85,486,425
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	27,092,016	27,092,016	0	17,468,932	17,468,932	0	9,623,084	9,623,084
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,626,895	1,626,895	0	1,049,022	1,049,022	0	577,873	577,873
TOTAL OTHER PRODUCTION PLANT			0	330,603,091	330,603,091	0	213,172,873	213,172,873	0	117,430,218	117,430,218
TOTAL PRODUCTION PLANT			333,712,545	1,267,579,652	1,601,292,197	215,535,888	817,335,359	1,032,871,247	118,176,657	450,244,293	568,420,950

RESULTS OF OPERATIONS

Report ID:
E-PLT-1A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Month 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,382,861	30,011,219	410,632	18,946,069	19,356,701	217,726	10,436,792	10,654,518
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	60,340	37,326,008	37,386,348	38,902	24,067,810	24,106,712	21,438	13,258,198	13,279,636
1	353XXX	Station Equipment	12,951,048	384,850,660	397,801,708	8,464,500	248,151,706	256,616,206	4,486,548	136,698,954	141,185,502
1	354000	Towers & Fixtures	16,042,491	1,142,818	17,185,309	10,484,158	736,889	11,221,047	5,558,333	405,929	5,964,262
1	355000	Poles & Fixtures	5,418	383,605,555	383,610,973	3,541	247,348,862	247,352,403	1,877	136,256,693	136,258,570
1	356000	Overhead Conductors & Devices	12,583,283	179,071,351	191,654,634	8,222,645	115,465,207	123,687,852	4,360,638	63,606,144	67,966,782
1	357000	Underground Conduit	0	3,388,968	3,388,968	0	2,185,207	2,185,207	0	1,203,761	1,203,761
1	358000	Underground Conductors & Devices	0	6,866,504	6,866,504	0	4,427,522	4,427,522	0	2,438,982	2,438,982
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			42,349,772	1,028,164,029	1,070,513,801	27,675,896	662,960,167	690,636,063	14,673,876	365,203,862	379,877,738
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,893,560	0	11,893,560	10,364,365	0	10,364,365	1,529,195	0	1,529,195
99	360400	Land Easements	4,254,110	0	4,254,110	1,488,289	0	1,488,289	2,765,821	0	2,765,821
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,189,339	0	32,189,339	23,285,554	0	23,285,554	8,903,785	0	8,903,785
3	362000	Station Equipment	172,408,311	3,297,247	175,705,558	113,096,297	2,181,953	115,278,250	59,312,014	1,115,294	60,427,308
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	603,837,946	0	603,837,946	399,102,030	0	399,102,030	204,735,916	0	204,735,916
99	365000	Overhead Conductors & Devices	379,000,261	0	379,000,261	237,468,449	0	237,468,449	141,531,812	0	141,531,812
99	366000	Underground Conduit	180,706,687	0	180,706,687	120,294,752	0	120,294,752	60,411,935	0	60,411,935
99	367000	Underground Conductors & Devices	299,765,691	0	299,765,691	198,725,564	0	198,725,564	101,040,127	0	101,040,127
99	368000	Line Transformers	369,693,199	0	369,693,199	259,833,299	0	259,833,299	109,859,900	0	109,859,900
99	369XXX	Services	230,700,743	0	230,700,743	148,929,959	0	148,929,959	81,770,784	0	81,770,784
99	371XXX	Installations on Customers' Premises	12,033,002	0	12,033,002	12,033,002	0	12,033,002	0	0	0
99	370XXX	Meters	87,997,683	0	87,997,683	63,209,125	0	63,209,125	24,788,558	0	24,788,558
99	373XXX	Street Light & Signal Systems	86,340,957	0	86,340,957	56,951,637	0	56,951,637	29,389,320	0	29,389,320
TOTAL DISTRIBUTION PLANT			2,471,189,339	3,297,247	2,474,486,586	1,644,782,322	2,181,953	1,646,964,275	826,407,017	1,115,294	827,522,311
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,241,866	11,757,818	811,230	7,036,469	7,847,699	704,722	3,205,397	3,910,119
4	390XXX	Structures & Improvements	27,998,026	113,105,081	141,103,107	18,172,729	77,706,584	95,879,313	9,825,297	35,398,497	45,223,794
4	391XXX	Office Furniture & Equipment	2,280,206	45,661,404	47,941,610	2,264,670	31,370,754	33,635,424	15,536	14,290,650	14,306,186
4	392XXX	Transportation Equipment	40,249,346	33,542,135	73,791,481	27,016,143	23,044,453	50,060,596	13,233,203	10,497,682	23,730,885
4	393000	Stores Equipment	898,454	4,410,103	5,308,557	713,049	3,029,873	3,742,922	185,405	1,380,230	1,565,635
4	394000	Tools, Shop & Garage Equipment	3,358,405	19,326,125	22,684,530	1,952,955	13,277,628	15,230,583	1,405,450	6,048,497	7,453,947
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	401,077	3,772,621	4,173,698	398,866	2,591,904	2,990,770	2,211	1,180,717	1,182,928
4	396XXX	Power Operated Equipment	20,405,116	5,505,521	25,910,637	12,500,353	3,782,458	16,282,811	7,904,763	1,723,063	9,627,826
4	397XXX	Communications Equipment	29,617,134	113,653,779	143,270,913	22,822,462	78,083,556	100,906,018	6,794,672	35,570,223	42,364,895
4	398000	Miscellaneous Equipment	18,018	864,037	882,055	0	593,619	593,619	18,018	270,418	288,436
TOTAL GENERAL PLANT			126,741,734	350,199,459	476,941,193	86,652,457	240,597,534	327,249,991	40,089,277	109,601,925	149,691,202
TOTAL PLANT IN SERVICE			2,987,625,856	3,007,826,194	5,995,452,050	1,988,279,029	1,965,540,072	3,953,819,101	999,346,827	1,042,286,122	2,041,632,949

RESULTS OF OPERATIONS

Report ID:
E-PLT-1A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Month 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	(304,576,681)	(78,946,715)	(383,523,396)	(202,471,672)	(50,904,842)	(253,376,514)	(102,105,009)	(28,041,873)	(130,146,882)
E-ADEP		Hydro Production Plant	0	(210,682,495)	(210,682,495)	0	(135,848,073)	(135,848,073)	0	(74,834,422)	(74,834,422)
E-ADEP		Other Production Plant	0	(184,540,537)	(184,540,537)	0	(118,991,738)	(118,991,738)	0	(65,548,799)	(65,548,799)
E-ADEP		Transmission Plant	(28,443,629)	(263,350,051)	(291,793,680)	(17,475,527)	(169,808,113)	(187,283,640)	(10,968,102)	(93,541,938)	(104,510,040)
E-ADEP		Distribution Plant	(810,275,171)	(612,981)	(810,888,152)	(507,112,795)	(405,640)	(507,518,435)	(303,162,376)	(207,341)	(303,369,717)
E-ADEP		General Plant	(52,214,250)	(117,243,695)	(169,457,945)	(34,848,734)	(80,549,936)	(115,398,670)	(17,365,516)	(36,693,759)	(54,059,275)
TOTAL ACCUMULATED DEPRECIATION			(1,195,509,731)	(855,376,474)	(2,050,886,205)	(761,908,728)	(556,508,342)	(1,318,417,070)	(433,601,003)	(298,868,132)	(732,469,135)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,193,693)	(20,193,693)	0	(13,020,893)	(13,020,893)	0	(7,172,800)	(7,172,800)
E-AAMT		Distribution-Franchises/Misc Intangibles	(630,095)	0	(630,095)	(630,095)	0	(630,095)	0	0	0
E-AAMT		General Plant - 303000	0	(4,156,562)	(4,156,562)	0	(2,850,404)	(2,850,404)	0	(1,306,158)	(1,306,158)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,057,825)	(152,185,425)	(158,243,250)	(6,057,825)	(104,555,952)	(110,613,777)	0	(47,629,473)	(47,629,473)
E-AAMT		General Plant - 390200, 396200	0	(1,773,179)	(1,773,179)	0	(1,218,227)	(1,218,227)	0	(554,952)	(554,952)
TOTAL ACCUMULATED AMORTIZATION			(6,687,920)	(178,308,859)	(184,996,779)	(6,687,920)	(121,645,476)	(128,333,396)	0	(56,663,383)	(56,663,383)
TOTAL ACCUMULATED DEPR/AMORT			(1,202,197,651)	(1,033,685,333)	(2,235,882,984)	(768,596,648)	(678,153,818)	(1,446,750,466)	(433,601,003)	(355,531,515)	(789,132,518)
NET ELECTRIC UTILITY PLANT before ADFIT			1,785,428,205	1,974,140,861	3,759,569,066	1,219,682,381	1,287,386,254	2,507,068,635	565,745,824	686,754,607	1,252,500,431
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	(544,951,614)	(544,951,614)	0	(363,400,984)	(363,400,984)	0	(181,550,630)	(181,550,630)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,789,305)	(44,789,305)	0	(30,771,596)	(30,771,596)	0	(14,017,709)	(14,017,709)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(5,083,775)	(5,083,775)	0	(3,492,706)	(3,492,706)	0	(1,591,069)	(1,591,069)
4		ADFIT - Common Plant (283750 from C-DTX)	0	23,018	23,018	0	15,814	15,814	0	7,204	7,204
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	(5,492,382)	(5,492,382)	0	(3,541,488)	(3,541,488)	0	(1,950,894)	(1,950,894)
1		ADFIT - CDA Settlement Costs (283333)	0	(203,269)	(203,269)	0	(131,068)	(131,068)	0	(72,201)	(72,201)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(930,523)	(930,523)	0	(620,519)	(620,519)	0	(310,004)	(310,004)
TOTAL ACCUMULATED DFIT			0	(601,427,850)	(601,427,850)	0	(401,942,547)	(401,942,547)	0	(199,485,303)	(199,485,303)
NET ELECTRIC UTILITY PLANT			1,785,428,205	1,372,713,011	3,158,141,216	1,219,682,381	885,443,707	2,105,126,088	565,745,824	487,269,304	1,053,015,128

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.175%	33.825%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.685%	33.315%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended 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	1,785,428,205	1,372,713,011	3,158,141,216	1,219,682,381	885,443,707	2,105,126,088	565,745,824	487,269,304	1,053,015,128
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,172,804	44,329,144	52,501,948	6,158,301	30,455,452	36,613,753	2,014,503	13,873,692	15,888,195
4	Accumulated Amortization - AFUDC (182318)	(1,678,105)	(7,886,321)	(9,564,426)	(1,263,651)	(5,418,139)	(6,681,790)	(414,454)	(2,468,182)	(2,882,636)
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)	2,380,118	0	2,380,118	0	0	0	2,380,118	0	2,380,118
99	ADFIT - Boulder Park Disallowed (190040)	46,175	0	46,175	0	0	0	46,175	0	46,175
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 (18233)	13,870,257	0	13,870,257	13,870,257	0	13,870,257	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,002,899	0	21,002,899	21,002,899	0	21,002,899	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,323,362)	0	(7,323,362)	(7,323,362)	0	(7,323,362)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(5,080,519)	0	(5,080,519)	(1,312,778)	0	(1,312,778)	(3,767,741)	0	(3,767,741)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(7,683,766)	0	(7,683,766)	(7,304,993)	0	(7,304,993)	(378,773)	0	(378,773)
99	ADFIT-Customer Tax Credit (190393)	1,613,591	0	1,613,591	1,534,049	0	1,534,049	79,542	0	79,542
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,753,899)	0	(5,753,899)	(3,143,419)	0	(3,143,419)	(2,610,480)	0	(2,610,480)
99	Colstrip-Regulatory Asset (182327)	22,102,761	0	22,102,761	12,957,451	0	12,957,451	9,145,310	0	9,145,310
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(254,783)	0	(254,783)	139,778	0	139,778	(394,561)	0	(394,561)
99	Colstrip Reg Asset ADFIT (283376)	(3,212,572)	0	(3,212,572)	(2,234,819)	0	(2,234,819)	(977,753)	0	(977,753)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(9,870,790)	0	(9,870,790)	(7,095,338)	0	(7,095,338)	(2,775,452)	0	(2,775,452)
99	Colstrip ARO Liability (230027)	(15,421,942)	0	(15,421,942)	(10,078,242)	0	(10,078,242)	(5,343,700)	0	(5,343,700)
99	Colstrip ARO ADFIT (190376)	3,238,608	0	3,238,608	2,116,431	0	2,116,431	1,122,177	0	1,122,177
99	Colstrip ARO ADFIT (283377)	(1,526,473)	0	(1,526,473)	(862,147)	0	(862,147)	(664,326)	0	(664,326)
99	Customer Deposits (235199)	(4,161)	0	(4,161)	(4,161)	0	(4,161)	0	0	0
C-WKC	Working Capital	127,005,783	0	127,005,783	90,911,466	0	90,911,466	36,094,317	0	36,094,317
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	156,162,334	36,442,823	192,605,157	119,268,526	25,037,313	144,305,839	36,893,808	11,405,510	48,299,318
	NET RATE BASE	1,941,590,539	1,409,155,834	3,350,746,373	1,338,950,907	910,481,020	2,249,431,927	602,639,632	498,674,814	1,101,314,446

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended 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	
Electric Production														
1	Steam (ED-AN)	278,157	278,157			278,157	278,157		179,356	179,356		98,801	98,801	
	Steam (ED-ID)	391,124	391,124		391,124		391,124				391,124		391,124	
	Steam (ED-WA)	1,008,753	1,008,753		1,008,753		1,008,753	1,008,753		1,008,753				
1	Hydro (ED-AN)	1,451,704	1,451,704			1,451,704	1,451,704		936,059	936,059		515,645	515,645	
1	Other (ED-AN)	846,652	846,652			846,652	846,652		545,921	545,921		300,731	300,731	
Total Electric Production		3,976,390	3,976,390		1,399,877	2,576,513	3,976,390	1,008,753	1,661,336	2,670,089	391,124	915,177	1,306,301	
Electric Transmission														
1	ED-AN	1,992,090	1,992,090			1,992,090	1,992,090		1,284,500	1,284,500		707,590	707,590	
	ED-ID	20,730	20,730		20,730		20,730				20,730		20,730	
	ED-WA	43,861	43,861		43,861		43,861	43,861		43,861				
Total Electric Transmission		2,056,681	2,056,681		64,591	1,992,090	2,056,681	43,861	1,284,500	1,328,361	20,730	707,590	728,320	
Electric Distribution														
3	ED-AN	7,089	7,089			7,089	7,089		4,691	4,691		2,398	2,398	
	ED-ID	1,553,897	1,553,897		1,553,897		1,553,897				1,553,897		1,553,897	
	ED-WA	3,495,059	3,495,059		3,495,059		3,495,059	3,495,059		3,495,059				
Total Electric Distribution		5,056,045	5,056,045		5,048,956	7,089	5,056,045	3,495,059	4,691	3,499,750	1,553,897	2,398	1,556,295	
Gas Underground Storage														
	GD-AN	65,999		65,999										
	GD-OR	11,398				11,398								
Total Gas Underground Storage		77,397		65,999	11,398									
Gas Distribution														
	GD-AN	4,408		4,408										
	GD-ID	571,290		571,290										
	GD-WA	1,480,853		1,480,853										
	GD-OR	985,767				985,767								
Total Gas Distribution		3,042,318		2,056,551	985,767									
General Plant														
4	ED-AN	223,091	223,091			223,091	223,091		153,270	153,270		69,821	69,821	
	ED-ID	53,868	53,868		53,868		53,868				53,868		53,868	
	ED-WA	140,268	140,268		140,268		140,268	140,268		140,268				
7,4	CD-AA	1,678,295	1,199,511	330,624	148,160	1,199,511	1,199,511		824,100	824,100		375,411	375,411	
9,4	CD-AN	83,247	65,201	18,046		65,201	65,201		44,795	44,795		20,406	20,406	
9	CD-ID	35,538	27,834	7,704		27,834	27,834				27,834		27,834	
9	CD-WA	120,403	94,302	26,101		94,302	94,302	94,302		94,302				
8	GD-AA	26,604		18,310	8,294									
	GD-AN	1,124		1,124										
	GD-ID	4,774		4,774										
	GD-WA	96,256		96,256										
	GD-OR	16,962			16,962									
Total General Plant		2,480,430	1,804,075	502,939	173,416	316,272	1,487,803	1,804,075	234,570	1,022,165	1,256,735	81,702	465,638	547,340
Total Depreciation Expense		16,689,261	12,893,191	2,625,489	1,170,581	6,829,696	6,063,495	12,893,191	4,782,243	3,972,692	8,754,935	2,047,453	2,090,803	4,138,256

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	66.175%	33.825%
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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month 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				
Production/Transmission																	
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		49,349	49,349		27,185	27,185			
1	Misc Intangible Plt (30300)	ED-AN	21,934	21,934			21,934	21,934		14,143	14,143		7,791	7,791			
Total Production/Transmission			98,468	98,468			98,468	98,468		63,492	63,492		34,976	34,976			
Distribution																	
	Franchises (302000)	ED-WA	9,773	9,773			9,773	9,773	9,773		9,773						
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489	489		489						
Total Distribution			10,262	10,262			10,262	10,262	10,262		10,262						
General Plant - 303000																	
7,4		CD-AA	34,570	24,708	6,810	3,052		24,708	24,708		16,975	16,975		7,733	7,733		
9,1		CD-AN	811	635	176			635	635		409	409		226	226		
		GD-ID	1,233		1,233												
		GD-WA	2,072		2,072												
		GD-OR	551			551											
Total General Plant - 303000			39,237	25,343	10,291	3,603		25,343	25,343		17,384	17,384		7,959	7,959		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	4,334,925	3,098,258	853,980	382,687		3,098,258	3,098,258		2,128,596	2,128,596		969,662	969,662		
9,4		CD-AN	4,354	3,410	944			3,410	3,410		2,343	2,343		1,067	1,067		
9,4		CD-ID	0	0	0			0	0		0	0		0	0		
9,4		CD-WA	22,484	17,610	4,874			17,610	17,610	17,610		17,610		0	0		
4		ED-AN	698,665	698,665				698,665	698,665		480,004	480,004		218,661	218,661		
		ED-ID	0	0				0	0		0	0		0	0		
		ED-WA	123,041	123,041				123,041	123,041	123,041		123,041					
8		GD-AA	74,433		51,228	23,205											
		GD-AN	0		0												
		GD-OR	5,923			5,923											
Total Miscellaneous IT Intangible Plt - 3031XX			5,263,825	3,940,984	911,026	411,815		140,651	3,800,333	3,940,984		140,651	2,610,943	2,751,594	0	1,189,390	1,189,390
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0		0												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0		
4		ED-AN	35,202	35,202				35,202	35,202		24,185	24,185		11,017	11,017		
		GD-OR	0			0											
Total General Plant - 390200, 396200			35,202	35,202	0	0		35,202	35,202		24,185	24,185		11,017	11,017		
Total Amortization Expense			5,446,994	4,110,259	921,317	415,418		150,913	3,959,346	4,110,259		150,913	2,716,004	2,866,917	0	1,243,342	1,243,342

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 Rat	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended 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	
Electric Production														
1	Steam (ED-AN)	(78,946,715)	(78,946,715)			(78,946,715)	(78,946,715)		(50,904,842)	(50,904,842)		(28,041,873)	(28,041,873)	
	Steam (ED-ID)	(102,105,009)	(102,105,009)		(102,105,009)	(102,105,009)	(102,105,009)				(102,105,009)		(102,105,009)	
	Steam (ED-WA)	(202,471,672)	(202,471,672)		(202,471,672)	(202,471,672)	(202,471,672)	(202,471,672)		(202,471,672)			(102,105,009)	
1	Hydro (ED-AN)	(210,682,495)	(210,682,495)			(210,682,495)	(210,682,495)		(135,848,073)	(135,848,073)		(74,834,422)	(74,834,422)	
1	Other (ED-AN)	(184,540,537)	(184,540,537)			(184,540,537)	(184,540,537)		(118,991,738)	(118,991,738)		(65,548,799)	(65,548,799)	
Total Electric Production		(778,746,428)	(778,746,428)		(304,576,681)	(474,169,747)	(778,746,428)		(202,471,672)	(305,744,653)	(508,216,325)	(102,105,009)	(168,425,094)	(270,530,103)
Electric Transmission														
1	ED-AN	(263,350,051)	(263,350,051)			(263,350,051)	(263,350,051)		(169,808,113)	(169,808,113)		(93,541,938)	(93,541,938)	
	ED-ID	(10,968,102)	(10,968,102)		(10,968,102)	(10,968,102)	(10,968,102)				(10,968,102)		(10,968,102)	
	ED-WA	(17,475,527)	(17,475,527)		(17,475,527)	(17,475,527)	(17,475,527)	(17,475,527)		(17,475,527)			(10,968,102)	
Total Electric Transmissic		(291,793,680)	(291,793,680)		(28,443,629)	(263,350,051)	(291,793,680)		(17,475,527)	(169,808,113)	(187,283,640)	(10,968,102)	(93,541,938)	(104,510,040)
Electric Distribution														
3	ED-AN	(612,981)	(612,981)			(612,981)	(612,981)		(405,640)	(405,640)		(207,341)	(207,341)	
	ED-ID	(303,162,376)	(303,162,376)		(303,162,376)	(303,162,376)	(303,162,376)				(303,162,376)		(303,162,376)	
	ED-WA	(507,112,795)	(507,112,795)		(507,112,795)	(507,112,795)	(507,112,795)	(507,112,795)		(507,112,795)			(303,162,376)	
Total Electric Distribution		(810,888,152)	(810,888,152)		(810,275,171)	(612,981)	(810,888,152)		(507,112,795)	(405,640)	(507,518,435)	(303,162,376)	(207,341)	(303,369,717)
Gas Underground Storage														
	GD-AN	(20,338,793)		(20,338,793)										
	GD-OR	(1,835,674)		(1,835,674)										
Total Gas Underground St		(22,174,467)		(20,338,793)	(1,835,674)									
Gas Distribution														
	GD-AN	(2,105,179)		(2,105,179)										
	GD-ID	(110,763,004)		(110,763,004)										
	GD-WA	(209,080,012)		(209,080,012)										
	GD-OR	(153,706,054)		(153,706,054)										
Total Gas Distribution		(475,654,249)		(321,948,195)	(153,706,054)									
General Plant														
4	ED-AN	(36,840,730)	(36,840,730)			(36,840,730)	(36,840,730)		(25,310,687)	(25,310,687)		(11,530,043)	(11,530,043)	
	ED-ID	(14,118,183)	(14,118,183)		(14,118,183)	(14,118,183)	(14,118,183)				(14,118,183)		(14,118,183)	
	ED-WA	(27,711,304)	(27,711,304)		(27,711,304)	(27,711,304)	(27,711,304)	(27,711,304)		(27,711,304)				
7,4	CD-AA	(102,679,942)	(73,387,408)	(20,227,949)	(9,064,585)	(73,387,408)	(73,387,408)		(50,419,351)	(50,419,351)		(22,968,057)	(22,968,057)	
9,4	CD-AN	(8,957,326)	(7,015,557)	(1,941,769)		(7,015,557)	(7,015,557)		(4,819,898)	(4,819,898)		(2,195,659)	(2,195,659)	
9	CD-ID	(4,146,131)	(3,247,333)	(898,798)		(3,247,333)	(3,247,333)				(3,247,333)		(3,247,333)	
9	CD-WA	(9,112,931)	(7,137,430)	(1,975,501)		(7,137,430)	(7,137,430)				(7,137,430)			
8	GD-AA	(2,887,012)		(1,986,957)	(900,055)									
	GD-AN	(4,118,954)		(4,118,954)										
	GD-ID	(2,482,565)		(2,482,565)										
	GD-WA	(14,194,171)		(14,194,171)										
	GD-OR	(6,074,338)		(6,074,338)										
Total General Plant		(233,323,587)	(169,457,945)	(47,826,664)	(16,038,978)	(52,214,250)	(117,243,695)	(169,457,945)	(34,848,734)	(80,549,936)	(115,398,670)	(17,365,516)	(36,693,759)	(54,059,275)
Total Accumulated Depr		(2,612,580,563)	(2,050,886,205)	(390,113,652)	(171,580,706)	(1,195,509,731)	(855,376,474)	(2,050,886,205)	(761,908,728)	(556,508,342)	(1,318,417,070)	(433,601,003)	(298,868,132)	(732,469,135)

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 Expense			66.175%	33.825%			
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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,991,087)	(16,991,087)			(16,991,087)	(16,991,087)		(10,955,853)	(10,955,853)		(6,035,234)	(6,035,234)	
1	Misc Intangible Plt (3030 ED-AN	(3,202,606)	(3,202,606)			(3,202,606)	(3,202,606)		(2,065,040)	(2,065,040)		(1,137,566)	(1,137,566)	
Total Production/Transmission		(20,193,693)	(20,193,693)			(20,193,693)	(20,193,693)		(13,020,893)	(13,020,893)		(7,172,800)	(7,172,800)	
Distribution														
	Franchises (302000) ED-WA	(555,402)	(555,402)			(555,402)	(555,402)	(555,402)				(555,402)	(555,402)	
	Misc Intangible Plt (3030 ED-WA	(74,693)	(74,693)			(74,693)	(74,693)	(74,693)				(74,693)	(74,693)	
Total Distribution		(630,095)	(630,095)			(630,095)	(630,095)	(630,095)				(630,095)	(630,095)	
General Plant - 303000														
7,4	CD-AA	(5,640,753)	(4,031,559)	(1,111,228)	(497,966)	(4,031,559)	(4,031,559)		(2,769,802)	(2,769,802)		(1,261,757)	(1,261,757)	
9,1	CD-AN	(159,602)	(125,003)	(34,599)		(125,003)	(125,003)		(80,602)	(80,602)		(44,401)	(44,401)	
	GD-ID	(181,624)		(181,624)										
	GD-WA	(351,858)		(351,858)										
	GD-OR	(138,636)			(138,636)									
Total General Plant - 303000		(6,472,473)	(4,156,562)	(1,679,309)	(636,602)	(4,156,562)	(4,156,562)		(2,850,404)	(2,850,404)		(1,306,158)	(1,306,158)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(185,289,346)	(132,430,002)	(36,502,001)	(16,357,343)	(132,430,002)	(132,430,002)		(90,983,384)	(90,983,384)		(41,446,618)	(41,446,618)	
9,4	CD-AN	(195,937)	(153,462)	(42,475)		(153,462)	(153,462)		(105,433)	(105,433)		(48,029)	(48,029)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(2,662,339)	(2,085,197)	(577,142)		(2,085,197)	(2,085,197)	(2,085,197)				0	0	
4	ED-AN	(19,601,961)	(19,601,961)			(19,601,961)	(19,601,961)		(13,467,135)	(13,467,135)		(6,134,826)	(6,134,826)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(3,972,628)	(3,972,628)			(3,972,628)	(3,972,628)	(3,972,628)						
8	GD-AA	(302,312)		(208,063)	(94,249)									
	GD-AN	0		0										
	GD-OR	(115,882)			(115,882)									
Total Misc IT Intangible Plant - 3031XX		(212,140,405)	(158,243,250)	(37,329,681)	(16,567,474)	(6,057,825)	(152,185,425)	(158,243,250)	(6,057,825)	(104,555,952)	(110,613,777)	0	(47,629,473)	(47,629,473)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	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	(1,773,179)	(1,773,179)			(1,773,179)	(1,773,179)		(1,218,227)	(1,218,227)		(554,952)	(554,952)	
	ED-WA	0	0			0	0	0	0	0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,773,179)	(1,773,179)	0	0	0	(1,773,179)	(1,773,179)	0	(1,218,227)	(1,218,227)	0	(554,952)	(554,952)
Total Accumulated Amortization		(241,209,845)	(184,996,779)	(39,008,990)	(17,204,076)	(6,687,920)	(178,308,859)	(184,996,779)	(6,687,920)	(121,645,476)	(128,333,396)	0	(56,663,383)	(56,663,383)

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%	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-1A
For Month 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	1,083,006	122,220	362,279	598,507	1,083,006	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	12,385,316	0	0	8,852,033	8,852,033	0	0	2,439,907	2,439,907	0	1,093,376	1,093,376
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	19,712,146	811,230	704,722	10,241,866	11,757,818	3,261,722	94,782	2,658,931	6,015,435	845,517	1,093,376	1,938,893
390XXX Structures & Improvements													
99	ED-WA / ID / AN	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	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	4,461,543	0	0	0	0	0	0	0	0	4,461,543	0	4,461,543
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,413,808	0	0	94,638,797	94,638,797	0	0	26,085,520	26,085,520	0	11,689,491	11,689,491
9	CD-WA / ID / AN	32,445,927	9,656,300	6,427,675	9,328,324	25,412,299	2,672,675	1,779,055	2,581,898	7,033,628	0	0	0
	TOTAL ACCOUNT	215,423,888	18,172,729	9,825,297	113,105,080	141,103,106	27,723,275	1,779,055	28,667,418	58,169,748	4,461,543	11,689,491	16,151,034
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	3,967,056	1,818,894	7,798	2,140,364	3,967,056	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	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	60,807,651	0	0	43,460,445	43,460,445	0	0	11,979,107	11,979,107	0	5,368,099	5,368,099
9	CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	0
	TOTAL ACCOUNT	65,738,595	2,264,670	15,537	45,661,404	47,941,611	356,505	2,142	12,047,056	12,405,703	0	5,391,281	5,391,281
392XXX Transportation Equipment													
99	ED-WA / ID / AN	63,014,924	25,563,779	12,512,335	24,938,810	63,014,924	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,662,335	0	0	0	0	10,525,093	3,313,285	2,823,957	16,662,335	0	0	0
99	GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,668,353	0	0	5,480,725	5,480,725	0	0	1,510,666	1,510,666	0	676,962	676,962
9	CD-WA / ID / AN	6,761,615	1,452,364	720,868	3,122,600	5,295,832	401,986	199,522	864,275	1,465,783	0	0	0
	TOTAL ACCOUNT	98,980,920	27,016,143	13,233,203	33,542,135	73,791,481	10,927,079	3,512,807	5,265,786	19,705,672	4,776,506	707,261	5,483,767

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	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	6,162,793	654,182	185,405	3,987,236	4,826,823	181,065	51,316	1,103,589	1,335,970	0	0	
	TOTAL ACCOUNT	6,882,744	713,048	185,405	4,410,103	5,308,556	403,418	51,316	1,106,056	1,560,790	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,688,560	1,924,294	651,839	7,112,427	9,688,560	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,021,445	0	0	0	0	3,098,983	587,858	334,604	4,021,445	0	0	
99	GD-OR / AS	1,551,726	0	0	0	0	0	0	0	0	1,551,726	0	
8	GD-AA	5,885,257	0	0	0	0	0	0	4,050,469	4,050,469	0	1,834,788	
7	CD-AA	15,976,813	0	0	11,418,948	11,418,948	0	0	3,147,432	3,147,432	0	1,410,433	
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	
	TOTAL ACCOUNT	39,137,314	1,952,956	1,405,450	19,326,126	22,684,532	3,106,916	796,443	7,752,476	11,655,835	1,551,726	3,245,221	4,796,947
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,276,901	398,866	2,211	2,875,824	3,276,901	0	0	0	0	0	0	
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	4,988,010	398,866	2,211	3,772,621	4,173,698	110,331	0	502,134	612,465	18,586	183,261	201,847
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,462,384	12,246,524	7,583,364	4,632,496	24,462,384	0	0	0	0	0	0	
99	GD-WA / ID / AN	5,199,539	0	0	0	0	3,463,884	915,066	820,589	5,199,539	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	
	TOTAL ACCOUNT	31,601,077	12,500,353	7,904,763	5,505,520	25,910,636	3,534,139	1,004,023	1,061,791	5,599,953	43,834	46,654	90,488

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,585,905	12,193,114	6,724,916	22,667,875	41,585,905	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,062,291	0	0	0	0	768,443	287,726	6,122	1,062,291	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	123,772,929	0	0	88,462,988	88,462,988	0	0	24,383,267	24,383,267	0	10,926,674	10,926,674
9	CD-WA/ ID / AN	16,881,617	10,629,348	69,756	2,522,916	13,222,020	2,941,996	19,307	698,294	3,659,597	0	0	0
	TOTAL ACCOUNT	184,265,272	22,822,462	6,794,672	113,653,779	143,270,913	3,710,439	307,033	25,255,130	29,272,602	719,232	11,002,525	11,721,757
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	260,283	0	6,846	253,437	260,283	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	844,762	0	0	603,768	603,768	0	0	166,418	166,418	0	74,576	74,576
9	CD-WA/ ID / AN	22,986	0	11,172	6,831	18,003	0	3,092	1,891	4,983	0	0	0
	TOTAL ACCOUNT	1,138,012	0	18,018	864,036	882,054	0	3,092	168,921	172,013	9,092	74,853	83,945
	TOTAL GENERAL PLANT	667,984,765	86,652,457	40,089,278	350,199,457	476,941,192	53,133,824	7,550,693	84,485,699	145,170,216	12,438,328	33,435,029	45,873,357

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-1A
For Month 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	30,649,329	5,937,839	0	24,711,490	30,649,329	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	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	112,957,968	0	0	80,733,319	80,733,319	0	0	22,252,720	22,252,720	0	9,971,929	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	145,480,324	6,635,357	0	105,649,426	112,284,783	193,060	0	22,561,654	22,754,714	354,611	10,086,216	10,440,827
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,396,713	0	0	7,396,713	7,396,713	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	42,269,131	0	0	30,210,593	30,210,593	0	0	8,327,019	8,327,019	0	3,731,519	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	50,805,837	0	0	37,607,306	37,607,306	0	0	9,111,608	9,111,608	0	4,086,923	4,086,923
	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	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:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month 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
	303120	Misc Intangible Plant--Software 12.5 YR										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0
	303121	Misc Intangible Plant--AMI Software										
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0
		TOTAL ACCOUNT	4,376,485	3,746,344	0	59,497	3,805,841	546,896	0	16,399	563,295	0
	30313X	Misc Intangible Plant--Term SAAS Software										
99		ED-WA / ID / AN	599,659	0	0	599,659	599,659	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	26,827,934	0	0	19,174,461	19,174,461	0	0	5,285,103	5,285,103	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	27,427,593	0	0	19,774,120	19,774,120	0	0	5,285,103	5,285,103	0
		TOTAL	384,044,355	10,701,417	0	278,356,103	289,057,520	1,762,550	771,517	63,331,273	65,865,340	780,562

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended 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	(61,758,112)	(44,139,758)	(12,166,348)	(5,452,006)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(7,112,960)	(5,083,775)	(1,401,253)	(627,932)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(69,488,414)</u>	<u>(49,850,062)</u>	<u>(13,561,257)</u>	<u>(6,077,095)</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 Month Ended June 30, 2024
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,357,360	7,357,360	0	0	0	0	7,357,360
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(670)	(670)	0	0	0	0	(670)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	104,113,778	41,921,879	0	146,035,657	90,911,466	36,094,317	13,202,312	5,827,562	0
TOTAL		104,113,778	41,921,879	7,356,793	153,392,450	90,911,466	36,094,317	13,202,312	5,827,562	7,356,793

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						