

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended January 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	216,749,985	147,983,808	68,766,177
	Adjustments			
	Adjusted Net Operating Income (Loss)	216,749,985	147,983,808	68,766,177
E-APL	Electric Net Rate Base	3,331,434,501	2,239,417,174	1,092,017,327
	<b>RATE OF RETURN</b>	<b>6.506%</b>	<b>6.608%</b>	<b>6.297%</b>

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2024 Ending Balance 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	1-01-2024 thru 01-31-2024	384,548 100.000%	249,158 64.792%	135,390 35.208%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2023 thru 01-31-2024	44,915,325 100.000%	31,053,189 69.137%	13,862,136 30.863%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		103,233,265	88,025,167	10,503,123	4,704,975
		Direct O & M Accts 500 - 894		71,769,262	48,332,811	15,977,494	7,458,957
		Direct O & M Accts 901 - 935		4,933,444	3,459,404	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		179,935,971	139,817,382	27,954,657	12,163,932
		Percentage		100.000%	77.704%	15.536%	6.760%
		Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
		Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
		Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	0
		Total		103,957,249	78,866,224	16,826,492	8,264,533
		Percentage		100.000%	75.864%	16.186%	7.950%
		Number of Customers at		788,366	410,798	270,130	107,438
		Percentage		100.000%	52.107%	34.265%	13.628%
		Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
		Percentage		100.000%	74.771%	16.846%	8.383%
		Total Percentages		400.000%	280.446%	82.832%	36.721%
		Average (CD AA)		100.000%	70.112%	20.708%	9.180%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

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

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		14,581,563	0	10,070,421 4,511,142
		Direct O & M Accts 901 - 935		22,667,120	0	15,453,013 7,214,107
		Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040 0
		Total		38,722,723	0	26,997,474 11,725,249
		Percentage		100.000%	0.000%	69.720% 30.280%
		Direct Labor Accts 500 - 894		12,190,458	0	8,793,619 3,396,839
		Direct Labor Accts 901 - 935		4,332,630	0	2,024,559 2,308,071
		Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100 0
		Total		18,093,188	0	12,388,278 5,704,910
		Percentage		100.000%	0.000%	68.469% 31.531%
		Number of Customers at		377,568	0	270,130 107,438
		Percentage		100.000%	0.000%	71.545% 28.455%
		Net Direct Plant		1,102,026,774	0	731,821,367 370,205,407
		Percentage		100.000%	0.000%	66.407% 33.593%
		Total Percentages		400.000%	0.000%	276.141% 123.859%
8		Average (GD AA)		100.000%	0.000%	69.035% 30.965%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	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		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	1-01-2024 thru 01-31-2024	1,625,306,919	1,119,684,499	505,622,420	
		Percent		100.000%	68.891%	31.109%	
11		Book Depreciation	02-01-2023 thru 01-31-2024	152,422,183	101,804,452	50,617,731	
		Percent		100.000%	66.791%	33.209%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended January 31, 2024  
 Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	1-01-2024 thru 01-31-2024	3,721,143,657 100.000%	2,487,834,633 66.857%	1,233,309,024 33.143%
13	E-PLT	Net Electric General Plant Percent	1-01-2024 thru 01-31-2024	300,324,684 100.000%	207,205,428 68.994%	93,119,256 31.006%
14		Net Allocated Schedule M's Percent	02-01-2023 thru 01-31-2024	-163,431,367 100.000%	-109,839,873 67.209%	-53,591,494 32.791%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended January 31, 2024  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	433,616,242	0	433,616,242	291,388,761	0	291,388,761	142,227,481	0	142,227,481
99	442200	Commercial - Firm & Int.	345,665,634	0	345,665,634	251,031,991	0	251,031,991	94,633,643	0	94,633,643
1	442300	Industrial	118,014,719	0	118,014,719	63,957,421	0	63,957,421	54,057,298	0	54,057,298
99	444000	Public Street & Highway Lighting	8,041,738	0	8,041,738	5,166,699	0	5,166,699	2,875,039	0	2,875,039
99	448000	Interdepartmental Revenue	1,615,477	0	1,615,477	1,359,637	0	1,359,637	255,840	0	255,840
99	499XXX	Unbilled Revenue	10,538,512	0	10,538,512	6,460,781	0	6,460,781	4,077,731	0	4,077,731
TOTAL SALES TO ULTIMATE CUSTOMERS			917,492,322	0	917,492,322	619,365,290	0	619,365,290	298,127,032	0	298,127,032
1	447XXX	Sales for Resale	0	266,416,781	266,416,781	0	171,785,540	171,785,540	0	94,631,241	94,631,241
TOTAL SALES OF ELECTRICITY			917,492,322	266,416,781	1,183,909,103	619,365,290	171,785,540	791,150,830	298,127,032	94,631,241	392,758,273
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	131,560	0	131,560	46,110	0	46,110	85,450	0	85,450
1	453000	Sales of Water & Water Power	0	704,914	704,914	0	454,529	454,529	0	250,385	250,385
1	454000	Rent from Electric Property	7,402,532	204,726	7,607,258	4,155,957	132,007	4,287,964	3,246,575	72,719	3,319,294
1	454100	Rent from Trnsmission Joint Use	49,046	0	49,046	18,751	0	18,751	30,295	0	30,295
1	456XXX	Other Electric Revenues	8,141,008	50,293,181	58,434,189	7,939,149	32,429,043	40,368,192	201,859	17,864,138	18,065,997
TOTAL OTHER OPERATING REVENUE			15,724,146	51,202,821	66,926,967	12,159,967	33,015,579	45,175,546	3,564,179	18,187,242	21,751,421
TOTAL ELECTRIC REVENUE			933,216,468	317,619,602	1,250,836,070	631,525,257	204,801,119	836,326,376	301,691,211	112,818,483	414,509,694

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	172,718	172,718	0	111,369	111,369	0	61,349	61,349
1	501XXX	Fuel	0	46,761,153	46,761,153	0	30,151,591	30,151,591	0	16,609,562	16,609,562
1	502000	Steam Expense	0	4,227,978	4,227,978	0	2,726,200	2,726,200	0	1,501,778	1,501,778
1	505000	Electric Expense	0	711,295	711,295	0	458,643	458,643	0	252,652	252,652
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,719,751	6,719,751	0	4,332,895	4,332,895	0	2,386,856	2,386,856
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	764,624	0	764,624	0	0	0	764,624	0	764,624
MAINTENANCE											
1	510000	Supervision & Engineering	0	405,245	405,245	0	261,302	261,302	0	143,943	143,943
1	511000	Structures	0	870,933	870,933	0	561,578	561,578	0	309,355	309,355
1	512000	Boiler Plant	0	6,973,519	6,973,519	0	4,496,525	4,496,525	0	2,476,994	2,476,994
1	513000	Electric Plant	0	853,987	853,987	0	550,651	550,651	0	303,336	303,336
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,900,045	1,900,045	0	1,225,149	1,225,149	0	674,896	674,896
TOTAL STEAM POWER GENERATION EXP			764,624	69,596,624	70,361,248	0	44,875,903	44,875,903	764,624	24,720,721	25,485,345
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,537,188	2,537,188	0	1,635,979	1,635,979	0	901,209	901,209
1	536000	Water for Power	0	1,177,514	1,177,514	0	759,261	759,261	0	418,253	418,253
1	537000	Hydraulic Expense	6,178,641	3,457,817	9,636,458	4,055,042	2,229,600	6,284,642	2,123,599	1,228,217	3,351,816
1	538000	Electric Expense	0	6,546,861	6,546,861	0	4,221,416	4,221,416	0	2,325,445	2,325,445
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,233,493	2,233,493	0	1,440,156	1,440,156	0	793,337	793,337
1	540000	Rent	0	1,695,881	1,695,881	0	1,093,504	1,093,504	0	602,377	602,377
1	540100	MT Trust Funds Land Settlement Rents	5,941,750	0	5,941,750	3,831,287	0	3,831,287	2,110,463	0	2,110,463
MAINTENANCE											
1	541000	Supervision & Engineering	0	671,836	671,836	0	433,200	433,200	0	238,636	238,636
1	542000	Structures	0	476,766	476,766	0	307,419	307,419	0	169,347	169,347
1	543000	Reservoirs, Dams, & Waterways	0	482,905	482,905	0	311,377	311,377	0	171,528	171,528
1	544000	Electric Plant	0	3,058,818	3,058,818	0	1,972,326	1,972,326	0	1,086,492	1,086,492
1	545000	Miscellaneous Hydraulic Plant	0	648,168	648,168	0	417,939	417,939	0	230,229	230,229
TOTAL HYDRO POWER GENERATION EXP			12,120,391	22,987,247	35,107,638	7,886,329	14,822,177	22,708,506	4,234,062	8,165,070	12,399,132
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	917,889	917,889	0	591,855	591,855	0	326,034	326,034
1	547XXX	Fuel	0	143,265,671	143,265,671	0	92,377,705	92,377,705	0	50,887,966	50,887,966
1	548000	Generation Expense	0	3,988,769	3,988,769	0	2,571,958	2,571,958	0	1,416,811	1,416,811
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	641,282	641,282	0	413,499	413,499	0	227,783	227,783
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
MAINTENANCE											
1	551000	Supervision & Engineering	0	761,636	761,636	0	491,103	491,103	0	270,533	270,533
1	552000	Structures	0	136,334	136,334	0	87,908	87,908	0	48,426	48,426
1	553000	Generating & Electric Equipment	0	1,842,013	1,842,013	0	1,187,730	1,187,730	0	654,283	654,283
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,407,782	1,407,782	0	907,738	907,738	0	500,044	500,044
TOTAL OTHER POWER GENERATION EXP			0	153,064,481	153,064,481	0	98,695,978	98,695,978	0	54,368,503	54,368,503



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	10,584,338	237,736,536	248,320,874	0	153,292,518	153,292,518	10,584,338	84,444,018	95,028,356
1	556000	System Control & Load Dispatching	0	783,477	783,477	0	505,186	505,186	0	278,291	278,291
E-557	557XXX	Other Expense	(11,275,220)	40,788,615	29,513,395	(16,336,716)	26,300,499	9,963,783	5,061,496	14,488,116	19,549,612
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>(690,882)</b>	<b>279,308,628</b>	<b>278,617,746</b>	<b>(16,336,716)</b>	<b>180,098,203</b>	<b>163,761,487</b>	<b>15,645,834</b>	<b>99,210,425</b>	<b>114,856,259</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>12,194,133</b>	<b>524,956,980</b>	<b>537,151,113</b>	<b>(8,450,387)</b>	<b>338,492,261</b>	<b>330,041,874</b>	<b>20,644,520</b>	<b>186,464,719</b>	<b>207,109,239</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,142,059	2,142,059	0	1,381,200	1,381,200	0	760,859	760,859
1	561000	Load Dispatching	0	2,969,987	2,969,987	0	1,915,048	1,915,048	0	1,054,939	1,054,939
1	562000	Station Expense	0	399,682	399,682	0	257,715	257,715	0	141,967	141,967
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	335,259	335,259	0	216,175	216,175	0	119,084	119,084
1	565XXX	Transmission of Electricity by Others	0	19,093,856	19,093,856	0	12,311,718	12,311,718	0	6,782,138	6,782,138
1	566000	Miscellaneous Transmission Expense	0	3,743,772	3,743,772	0	2,413,984	2,413,984	0	1,329,788	1,329,788
1	567000	Rent	0	95,109	95,109	0	61,326	61,326	0	33,783	33,783
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	1,461	364,668	366,129	0	235,138	235,138	1,461	129,530	130,991
1	569000	Structures	27,149	527,700	554,849	0	340,261	340,261	27,149	187,439	214,588
1	570000	Station Equipment	0	1,097,959	1,097,959	0	707,964	707,964	0	389,995	389,995
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	6,144	1,908,669	1,914,813	1,005	1,230,710	1,231,715	5,139	677,959	683,098
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	4,385	68,950	73,335	4,415	44,459	48,874	(30)	24,491	24,461
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>39,139</b>	<b>32,747,670</b>	<b>32,786,809</b>	<b>5,420</b>	<b>21,115,698</b>	<b>21,121,118</b>	<b>33,719</b>	<b>11,631,972</b>	<b>11,665,691</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended January 31, 2024  
 Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,654,002	31,857,711	47,511,713	11,260,213	20,541,852	31,802,065	4,393,789	11,315,859	15,709,648
E-DEPX		Depreciation Expense-Transmission	788,582	20,607,526	21,396,108	522,269	13,287,733	13,810,002	266,313	7,319,793	7,586,106
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,457	1,181,457	0	761,803	761,803	0	419,654	419,654
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960	0	71,040	71,040
99	407327	Colstrip Reg. Asset Amortization	1,949,664	0	1,949,664	1,076,325	0	1,076,325	873,339	0	873,339
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097	0	11,622	11,622
1	407334	Amortization of EIM Deferral	145,650	0	145,650	0	0	0	145,650	0	145,650
99	407360	Amortization of CS2 & COLSTRIP O&M	1,012,554	0	1,012,554	0	0	0	1,012,554	0	1,012,554
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058	0	314,027	314,027
99	407395	Optional Renewable Power Revenue Offset	350,169	0	350,169	275,793	0	275,793	74,376	0	74,376
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,930,046)	0	(2,930,046)	(1,474,013)	0	(1,474,013)	(1,456,033)	0	(1,456,033)
99	407434	EIM Deferred O&M	(543,332)	0	(543,332)	0	0	0	(543,332)	0	(543,332)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,752,250)	0	(15,752,250)	(10,618,904)	0	(10,618,904)	(5,133,346)	0	(5,133,346)
99	407451	Deferral CEIP	(1,111,368)	0	(1,111,368)	(1,111,368)	0	(1,111,368)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,529,019)	0	(1,529,019)	0	0	0	(1,529,019)	0	(1,529,019)
99	407494	Amortization of Schedule 98 REC Rev	140,931	0	140,931	140,931	0	140,931	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,252,940	17,252,940	0	11,124,696	11,124,696	0	6,128,244	6,128,244
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,712,794)	72,008,023	67,295,229	(1,967,728)	46,430,773	44,463,045	(2,745,066)	25,577,250	22,832,184
		TOTAL PRODUCTION & TRANSMISSION EXPEN	7,520,478	629,712,673	637,233,151	(10,412,695)	406,038,732	395,626,037	17,933,173	223,673,941	241,607,114

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	674,193	2,951,492	3,625,685	540,523	2,040,573	2,581,096	133,670	910,919	1,044,589
3	582000	Station Expense	821,659	161,691	983,350	553,291	111,788	665,079	268,368	49,903	318,271
3	583000	Overhead Line Expense	1,948,140	1,182,256	3,130,396	1,241,717	817,376	2,059,093	706,423	364,880	1,071,303
3	584000	Underground Line Expense	2,546,248	0	2,546,248	1,523,937	0	1,523,937	1,022,311	0	1,022,311
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,087	0	7,087	6,865	0	6,865	222	0	222
3	586000	Meter Expense	2,099,498	29,606	2,129,104	1,764,208	20,469	1,784,677	335,290	9,137	344,427
3	587000	Customer Installations Expense	709,757	78,291	788,048	443,220	54,128	497,348	266,537	24,163	290,700
3	588000	Miscellaneous Distribution Expense	5,286,710	4,062,492	9,349,202	4,039,692	2,808,685	6,848,377	1,247,018	1,253,807	2,500,825
3	589000	Rent	0	252,843	252,843	0	174,808	174,808	0	78,035	78,035
		MAINTENANCE:									
3	590000	Supervision & Engineering	294,644	1,068,217	1,362,861	200,341	738,533	938,874	94,303	329,684	423,987
3	591000	Structures	388,935	13,129	402,064	249,318	9,077	258,395	139,617	4,052	143,669
3	592000	Station Equipment	606,035	68,084	674,119	367,760	47,071	414,831	238,275	21,013	259,288
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	27,806,614	474	27,807,088	18,788,789	328	18,789,117	9,017,825	146	9,017,971
3	594000	Underground Lines	858,647	0	858,647	628,108	0	628,108	230,539	0	230,539
3	595000	Line Transformers	391,959	0	391,959	318,960	0	318,960	72,999	0	72,999
3	596000	Street Light & Signal System Maintenance Exp	91,783	0	91,783	82,219	0	82,219	9,564	0	9,564
3	597000	Meters	56,892	0	56,892	50,343	0	50,343	6,549	0	6,549
3	598000	Miscellaneous Distribution Expense	326,520	311,359	637,879	253,897	215,264	469,161	72,623	96,095	168,718
		TOTAL DISTRIBUTION OPERATING EXP	44,915,321	10,179,934	55,095,255	31,053,188	7,038,100	38,091,288	13,862,133	3,141,834	17,003,967
E-DEPX		Depreciation Expense-Distribution	60,471,623	86,652	60,558,275	40,052,911	59,909	40,112,820	20,418,712	26,743	20,445,455
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,971	0	115,971	115,971	0	115,971	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,387,509	0	55,387,509	49,939,652	0	49,939,652	5,447,857	0	5,447,857
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	115,975,103	86,652	116,061,755	90,108,534	59,909	90,168,443	25,866,569	26,743	25,893,312
		TOTAL DISTRIBUTION EXPENSES	160,890,424	10,266,586	171,157,010	121,161,722	7,098,009	128,259,731	39,728,702	3,168,577	42,897,279

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	133,447	133,447	0	86,463	86,463	0	46,984	46,984
2	902000	Meter Reading Expenses	532,803	129,297	662,100	362,410	83,774	446,184	170,393	45,523	215,916
2	903XXX	Customer Records & Collection Expenses	936,762	7,604,914	8,541,676	493,768	4,927,376	5,421,144	442,994	2,677,538	3,120,532
2	904000	Uncollectible Accounts	5,262,545	85,299	5,347,844	4,628,886	55,267	4,684,153	633,659	30,032	663,691
2	905000	Misc Customer Accounts	0	279,536	279,536	0	181,117	181,117	0	98,419	98,419
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>6,732,110</b>	<b>8,232,493</b>	<b>14,964,603</b>	<b>5,485,064</b>	<b>5,333,997</b>	<b>10,819,061</b>	<b>1,247,046</b>	<b>2,898,496</b>	<b>4,145,542</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	32,566,168	250,837	32,817,005	26,258,395	162,522	26,420,917	6,307,773	88,315	6,396,088
2	909000	Advertising	136,325	717,334	853,659	118,942	464,775	583,717	17,383	252,559	269,942
2	910000	Misc Customer Service & Info Exp	0	106,234	106,234	0	68,831	68,831	0	37,403	37,403
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>32,702,493</b>	<b>1,074,405</b>	<b>33,776,898</b>	<b>26,377,337</b>	<b>696,128</b>	<b>27,073,465</b>	<b>6,325,156</b>	<b>378,277</b>	<b>6,703,433</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	42,991	0	42,991	42,991	0	42,991	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>42,991</b>	<b>0</b>	<b>42,991</b>	<b>42,991</b>	<b>0</b>	<b>42,991</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,465,226	31,485,414	32,950,640	663,089	21,631,424	22,294,513	802,137	9,853,990	10,656,127
4	921000	Office Supplies & Expenses	1,146	3,802,857	3,804,003	377	2,612,677	2,613,054	769	1,190,180	1,190,949
4	922000	Admin Exp Transferred--Credit	0	(115,192)	(115,192)	0	(79,140)	(79,140)	0	(36,052)	(36,052)
4	923000	Outside Services Employed	1,675,753	13,404,215	15,079,968	1,637,232	9,209,098	10,846,330	38,521	4,195,117	4,233,638
4	924000	Property Insurance Premium	0	2,821,627	2,821,627	0	1,938,542	1,938,542	0	883,085	883,085
4	925XXX	Injuries and Damages	4,319,299	7,044,593	11,363,892	2,881,279	4,839,847	7,721,126	1,438,020	2,204,746	3,642,766
4	926XXX	Employee Pensions and Benefits	3,455,676	25,172,652	28,628,328	2,511,949	17,294,367	19,806,316	943,727	7,878,285	8,822,012
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,766,522	4,659,721	8,426,243	2,946,908	3,004,588	5,951,496	819,614	1,655,133	2,474,747
4	930000	Miscellaneous General Expenses	153,877	5,409,163	5,563,040	133,946	3,716,257	3,850,203	19,931	1,692,906	1,712,837
4	931000	Rents	8,400	934,311	942,711	0	641,900	641,900	8,400	292,411	300,811
4	935000	Maintenance of General Plant	1,886,970	12,756,430	14,643,400	1,374,361	8,764,050	10,138,411	512,609	3,992,380	4,504,989
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>16,734,069</b>	<b>107,375,791</b>	<b>124,109,860</b>	<b>12,149,141</b>	<b>73,573,610</b>	<b>85,722,751</b>	<b>4,584,928</b>	<b>33,802,181</b>	<b>38,387,109</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

Report ID:  
**E-OPS-12E**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,841,295	19,114,791	22,956,086	2,947,130	13,132,435	16,079,565	894,165	5,982,356	6,876,521
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	204,660	204,660	0	93,693	93,693
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,312,435	41,769,800	45,082,235	3,312,435	28,697,106	32,009,541	0	13,072,694	13,072,694
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(143,119)	0	(143,119)	0	0	0	(143,119)	0	(143,119)
99	407230	Tax Reform Amortization	(27,689)	0	(27,689)	0	0	0	(27,689)	0	(27,689)
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	326,674	1,803,557	2,130,231	265,949	1,205,804	1,471,753	60,725	597,753	658,478
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
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	6,424,033	0	6,424,033	5,568,108	0	5,568,108	855,925	0	855,925
99	407347	Regulatory Credit - Deferral - COVID-19	(108,899)	0	(108,899)	0	0	0	(108,899)	0	(108,899)
99	407357	AMORT OF INTERVENOR FUND DEFER	58,055	0	58,055	58,055	0	58,055	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	19,861	0	19,861	19,861	0	19,861	0	0	0
99	407372	Amortization-Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(424,336)	0	(424,336)	0	0	0	(424,336)	0	(424,336)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,343,550)	0	(1,343,550)	(1,343,550)	0	(1,343,550)	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	(2,344,990)	0	(2,344,990)	(2,344,990)	0	(2,344,990)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,321,227)	0	(10,321,227)	(7,594,151)	0	(7,594,151)	(2,727,076)	0	(2,727,076)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(1,144,046)	0	(1,144,046)	(759,126)	0	(759,126)	(384,920)	0	(384,920)
99	407493	Amortization-Remand Residual Balance	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,114,824	5,332,955	6,447,779	798,213	3,663,900	4,462,113	316,611	1,669,055	1,985,666
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>3,793,455</b>	<b>68,741,887</b>	<b>72,535,342</b>	<b>5,281,275</b>	<b>47,194,128</b>	<b>52,475,403</b>	<b>(1,487,820)</b>	<b>21,547,759</b>	<b>20,059,939</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>20,527,524</b>	<b>176,117,678</b>	<b>196,645,202</b>	<b>17,430,416</b>	<b>120,767,738</b>	<b>138,198,154</b>	<b>3,097,108</b>	<b>55,349,940</b>	<b>58,447,048</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>228,416,020</b>	<b>825,403,835</b>	<b>1,053,819,855</b>	<b>160,084,835</b>	<b>539,934,604</b>	<b>700,019,439</b>	<b>68,331,185</b>	<b>285,469,231</b>	<b>353,800,416</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>197,016,215</b>			<b>136,306,937</b>			<b>60,709,278</b>
E-FIT		FEDERAL INCOME TAX			(4,358,573)			(4,264,398)			(94,175)
E-FIT		DEFERRED FEDERAL INCOME TAX			(14,869,583)			(7,086,453)			(7,783,130)
E-FIT		AMORTIZED ITC			(505,614)			(326,020)			(179,594)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>216,749,985</b>			<b>147,983,808</b>			<b>68,766,177</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.792%	35.208%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.137%	30.863%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance 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	176,400	1,247,495	1,423,895	149,190	804,385	953,575	27,210	443,110	470,320
1	456010	Other Electric Rev-Financial	0	(23,084,006)	(23,084,006)	0	(14,884,567)	(14,884,567)	0	(8,199,439)	(8,199,439)
1	456015	Other Electric Rev-CT Fuel Sales	0	24,714,536	24,714,536	0	15,935,933	15,935,933	0	8,778,603	8,778,603
1	456016	Other Electric Rev-Resource Opt	0	3,999,256	3,999,256	0	2,578,720	2,578,720	0	1,420,536	1,420,536
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	77,865	77,865	0	42,893	42,893
1	456018	Other Electric Rev-Extraction	0	326,582	326,582	0	210,580	210,580	0	116,002	116,002
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	(165,000)	1,650,000	1,485,000	0	1,063,920	1,063,920	(165,000)	586,080	421,080
1	456050	Other Electric Rev-Attachment Fees	981,280	0	981,280	804,823	0	804,823	176,457	0	176,457
1	456100	Transmission Revenue of Others	0	29,238,932	29,238,932	0	18,853,263	18,853,263	0	10,385,669	10,385,669
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,795	595,795	0	328,205	328,205
1	456130	Ancillary Services Revenue	0	1,268,047	1,268,047	0	817,637	817,637	0	450,410	450,410
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	(9,801,933)	0	(9,801,933)	(3,997,578)	0	(3,997,578)	(5,804,355)	0	(5,804,355)
1	456329	Amortization Res Decoupling Deferral	18,015,181	0	18,015,181	11,965,106	0	11,965,106	6,050,075	0	6,050,075
1	456338	Non-res Decoupling Deferred Rev	(1,511,903)	0	(1,511,903)	(603,534)	0	(603,534)	(908,369)	0	(908,369)
1	456339	Amortization Non-res Decoupling	(75,148)	0	(75,148)	(507,427)	0	(507,427)	432,279	0	432,279
1	456380	Other Electric Revenue-Clearwater	330,771	0	330,771	0	0	0	330,771	0	330,771
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,158,719)	(3,158,719)	0	(2,036,742)	(2,036,742)	0	(1,121,977)	(1,121,977)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,158,719	3,158,719	0	2,036,742	2,036,742	0	1,121,977	1,121,977
1	456730	Other Elec Rev-Intraco Thermal	0	8,108,054	8,108,054	0	5,228,073	5,228,073	0	2,879,981	2,879,981
TOTAL ACCOUNT 456			8,141,008	50,293,182	58,434,190	7,939,149	32,429,044	40,368,193	201,859	17,864,138	18,065,997

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance 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	207,977,162	207,977,162	0	134,103,674	134,103,674	0	73,873,488	73,873,488
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,545,501	1,545,501	0	996,539	996,539	0	548,962	548,962
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	10,584,338	0	10,584,338	0	0	0	10,584,338	0	10,584,338
1	555550	Non Monetary - Exchange Power	0	(182,664)	(182,664)	0	(117,782)	(117,782)	0	(64,882)	(64,882)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,042,640	5,042,640	0	3,251,494	3,251,494	0	1,791,146	1,791,146
1	555710	Intercompany Purchase	0	1,268,047	1,268,047	0	817,637	817,637	0	450,410	450,410
1	555740	Purchased Power - EIM	0	22,085,850	22,085,850	0	14,240,956	14,240,956	0	7,844,894	7,844,894
TOTAL ACCOUNT 555			10,584,338	237,736,536	248,320,874	0	153,292,518	153,292,518	10,584,338	84,444,018	95,028,356

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	43,242	5,910,116	5,953,358	43,242	3,810,843	3,854,085	0	2,099,273	2,099,273
1	557010	Other Power Supply Expense - Financial	0	8,821,779	8,821,779	0	5,688,283	5,688,283	0	3,133,496	3,133,496
1	557018	Merchandise Processing Fee	0	50,504	50,504	0	32,565	32,565	0	17,939	17,939
1	557150	Fuel - Economic Dispatch	0	(11,371,315)	(11,371,315)	0	(7,332,224)	(7,332,224)	0	(4,039,091)	(4,039,091)
1	557160	Power Supply Expense - Miscellaneous	0	2,945,613	2,945,613	0	1,899,331	1,899,331	0	1,046,282	1,046,282
99	557161	Unbilled Add-Ons	1,091,191	0	1,091,191	569,954	0	569,954	521,237	0	521,237
1	557165	Other Resource Costs-CAISO Charges	0	750,601	750,601	0	483,988	483,988	0	266,613	266,613
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,691	205,691	0	113,309	113,309
1	557170	Broker Fees - Power	1,860	755,391	757,251	0	487,076	487,076	1,860	268,315	270,175
1	557171	REC Broker Fees	0	65,651	65,651	0	42,332	42,332	0	23,319	23,319
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,348,137	0	1,348,137	1,348,137	0	1,348,137	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(27,300,075)	0	(27,300,075)	(27,300,075)	0	(27,300,075)	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	9,271,299	0	9,271,299	9,271,299	0	9,271,299	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	1,515,773	0	1,515,773	1,515,773	0	1,515,773	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,282,544)	0	(2,282,544)	(2,282,544)	0	(2,282,544)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,737,703)	0	(3,737,703)	0	0	0	(3,737,703)	0	(3,737,703)
99	557390	Idaho PCA Amortization	7,954,922	0	7,954,922	0	0	0	7,954,922	0	7,954,922
1	557395	Optional Renewable Power Expense Offset	0	1,639	1,639	0	1,057	1,057	0	582	582
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	6,482,916	6,482,916	0	4,180,184	4,180,184	0	2,302,732	2,302,732
1	557711	Turbine Gas Bookout Offset	0	(6,482,916)	(6,482,916)	0	(4,180,184)	(4,180,184)	0	(2,302,732)	(2,302,732)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	32,539,636	32,539,636	0	20,981,557	20,981,557	0	11,558,079	11,558,079
TOTAL ACCOUNT 557			(11,275,220)	40,788,615	29,513,395	(16,336,716)	26,300,499	9,963,783	5,061,496	14,488,116	19,549,612

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	662,141	250,837	912,978	574,667	162,522	737,189	87,474	88,315	175,789
99	908600	Public Purpose Tariff Rider Expense Offset	31,665,436	0	31,665,436	25,278,978	0	25,278,978	6,386,458	0	6,386,458
99	908610	Limited Income Tax Refund Program	161,528	0	161,528	161,528	0	161,528	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	77,063	0	77,063	243,222	0	243,222	(166,159)	0	(166,159)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>32,566,168</b>	<b>250,837</b>	<b>32,817,005</b>	<b>26,258,395</b>	<b>162,522</b>	<b>26,420,917</b>	<b>6,307,773</b>	<b>88,315</b>	<b>6,396,088</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.792%	35.208%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended January 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.91%	55.91%
2	Cost of Debt		5.096%	5.102%
	Total Weighted Cost		2.849%	2.853%
E-APL	Net Rate Base	3,331,434,501	2,239,417,174	1,092,017,327
	Interest Deduction for FIT Calculation	94,956,249	63,800,995	31,155,254
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended January 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,250,836,070	836,326,376	414,509,694
E-OPS	Less: Operating & Maintenance Expense	797,927,529	512,912,548	285,014,981
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	176,804,098	121,580,430	55,223,668
E-OTX	Less: Taxes Other than FIT	79,088,228	65,526,461	13,561,767
	Net Operating Income Before FIT	197,016,215	136,306,937	60,709,278
E-INT	Less: Interest Expense	94,956,249	63,800,995	31,155,254
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(122,788,618)	(92,812,599)	(29,976,019)
	Taxable Net Operating Income	(20,755,111)	(20,306,657)	(448,454)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,358,573)	(4,264,398)	(94,175)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(4,358,573)	(4,264,398)	(94,175)
E-DTE	Deferred FIT	17,135,070	14,104,559	3,030,511
E-DTE	Customer Tax Credit Amortization	(32,004,653)	(21,191,012)	(10,813,641)
1	411400 Amortized Investment Tax Credit	(505,614)	(326,020)	(179,594)
	Total Net FIT/Deferred FIT	(19,733,770)	(11,676,871)	(8,056,899)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	84,183,908	115,338,723	199,522,631	58,210,929	76,975,722	135,186,651	25,972,979	38,363,001	64,335,980
12	997001 Contributions In Aid of Construction	0	9,158,624	9,158,624	0	6,123,181	6,123,181	0	3,035,443	3,035,443
12	997002 Injuries and Damages	0	(500,000)	(500,000)	0	(334,285)	(334,285)	0	(165,715)	(165,715)
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	(1,014,354)	(1,014,354)	0	(678,167)	(678,167)	0	(336,187)	(336,187)
99	997007 Idaho PCA	3,673,887	0	3,673,887	0	0	0	3,673,887	0	3,673,887
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	320,897	320,897	0	214,542	214,542	0	106,355	106,355
99	997018 DSM Tariff Rider	(17,185,769)	64	(17,185,705)	(13,751,404)	43	(13,751,361)	(3,434,365)	21	(3,434,344)
12	997020 FAS87 Current Pension Accrual	0	(1,204,927)	(1,204,927)	0	(805,578)	(805,578)	0	(399,349)	(399,349)
12	997027 Uncollectibles	4,232,565	(3,026,136)	1,206,429	2,722,386	(2,023,184)	699,202	1,510,179	(1,002,952)	507,227
99	997031 Decoupling Mechanism	(6,626,196)	0	(6,626,196)	(6,856,567)	0	(6,856,567)	230,371	0	230,371
12	997032 Interest Rate Swaps	0	9,538,698	9,538,698	0	6,377,287	6,377,287	0	3,161,411	3,161,411
99	997033 BPA Residential Exchange	(101,744)	0	(101,744)	(91,760)	0	(91,760)	(9,984)	0	(9,984)
99	997034 Montana Hydro Settlement	(1,609,813)	(24,450,400)	(26,060,213)	(1,036,720)	(16,798,158)	(17,834,878)	(573,093)	(7,652,242)	(8,225,335)
99	997035 Leases	0	48,558	48,558	0	33,361	33,361	0	15,197	15,197
99	997043 Washington Deferred Power Costs	(15,690,586)	0	(15,690,586)	(15,690,586)	0	(15,690,586)	0	0	0
12	997044 Non-Monetary Power Costs	0	(182,664)	(182,664)	0	(122,124)	(122,124)	0	(60,540)	(60,540)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,780,930)	(2,780,930)	0	(1,859,246)	(1,859,246)	0	(921,684)	(921,684)
12	997049 Tax Depreciation	0	(177,327,198)	(177,327,198)	0	(118,555,645)	(118,555,645)	0	(58,771,553)	(58,771,553)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,085	884,085	0	591,073	591,073	0	293,012	293,012
99	997065 Amortization - Unbilled Revenue Add-Ins	1,430,357	0	1,430,357	1,050,452	0	1,050,452	379,905	0	379,905
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	3,448,598	3,448,598	0	2,305,629	2,305,629	0	1,142,969	1,142,969
12	997081 Deferred Compensation	0	(37,520)	(37,520)	0	(25,085)	(25,085)	0	(12,435)	(12,435)
4	997082 Meal Disallowances	0	659,898	659,898	0	453,370	453,370	0	206,528	206,528
12	997083 Paid Time Off	0	919,178	919,178	0	614,535	614,535	0	304,643	304,643
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(516,465)	0	(516,465)	0	0	0	(516,465)	0	(516,465)
99	997095 WA REC Deferral	(766,772)	0	(766,772)	(766,772)	0	(766,772)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,875	21,875	0	10,844	10,844
99	997098 Provision for Rate Refund	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(45,449)	(45,449)	0	(30,386)	(30,386)	0	(15,063)	(15,063)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(73,071,408)	(73,071,408)	0	(48,853,351)	(48,853,351)	0	(24,218,057)	(24,218,057)
99	997102 Amort Idaho Earnings Test (254229)	(143,119)	0	(143,119)	0	0	0	(143,119)	0	(143,119)
99	997107 MDM System	3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0
99	997109 Tax Reform Amortization	(27,689)	0	(27,689)	0	0	0	(27,689)	0	(27,689)
99	997110 FISERVE	77,798	261,328	339,126	0	174,716	174,716	77,798	86,612	164,410
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,816)	(69,816)	0	(34,610)	(34,610)
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,923	87,923	0	43,586	43,586
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(4,019,614)	0	(4,019,614)	(2,608,651)	0	(2,608,651)	(1,410,963)	0	(1,410,963)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,374,329	4,374,329	0	2,924,545	2,924,545	0	1,449,784	1,449,784
99	997120 Transportation Tax Disallowance	0	112,216	112,216	0	75,024	75,024	0	37,192	37,192
99	997122 Regulatory Fees	(1,343,550)	0	(1,343,550)	(1,343,550)	0	(1,343,550)	0	0	0
99	997123 EIM Deferred O&M	145,650	0	145,650	0	0	0	145,650	0	145,650
99	997125 COVID-19	(2,704,727)	0	(2,704,727)	(2,344,990)	0	(2,344,990)	(359,737)	0	(359,737)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,596)	(170,596)	0	(84,570)	(84,570)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(1,000,929)	(1,000,929)	0	(669,191)	(669,191)	0	(331,738)	(331,738)
99	997129 Mixed Service Costs (IDD#5)	0	(27,833,334)	(27,833,334)	0	(18,608,532)	(18,608,532)	0	(9,224,802)	(9,224,802)
99	997130 Wild Fire Resiliency Deferral	(3,875,050)	0	(3,875,050)	(2,003,900)	0	(2,003,900)	(1,871,150)	0	(1,871,150)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(990,053)	0	(990,053)	(990,053)	0	(990,053)	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(1,111,368)	0	(1,111,368)	(1,111,368)	0	(1,111,368)	0	0	0
99	997138 Intervenor Funding	(59,931)	0	(59,931)	(59,931)	0	(59,931)	0	0	0
99	997139 Pension Settlement	0	492,777	492,777	0	329,456	329,456	0	163,321	163,321
99	997140 Insurance Balancing	(1,128,205)	0	(1,128,205)	(743,285)	0	(743,285)	(384,920)	0	(384,920)
99	997141 CCA	764,624	0	764,624	0	0	0	764,624	0	764,624
99	997143 Depreciation Rate Deferral	(245,817)	0	(245,817)	55,524	0	55,524	(301,341)	0	(301,341)
	997145 Sec 174 Research Costs	0	3,681,272	3,681,272	0	2,461,188	2,461,188	0	1,220,084	1,220,084
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>40,642,750</b>	<b>(163,431,368)</b>	<b>(122,788,618)</b>	<b>17,027,275</b>	<b>(109,839,874)</b>	<b>(92,812,599)</b>	<b>23,615,475</b>	<b>(53,591,494)</b>	<b>(29,976,019)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.857%	33.143%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,271,161	19,271,161	0	12,884,120	12,884,120	0	6,387,041	6,387,041
99	410100	Deferred Federal Income Tax Expense - Washingto	7,489,229	0	7,489,229	7,489,229	0	7,489,229	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	587,221	0	587,221	0	0	0	587,221	0	587,221
	410100	Total	8,076,450	19,271,161	27,347,611	7,489,229	12,884,120	20,373,349	587,221	6,387,041	6,974,262
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(14,699,412)	(14,699,412)	0	(9,827,586)	(9,827,586)	0	(4,871,826)	(4,871,826)
99	411100	Deferred Federal Income Tax Expense - Washingto	1,171,964	0	1,171,964	1,171,964	0	1,171,964	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(357,142)	0	(357,142)	0	0	0	(357,142)	0	(357,142)
	411100	Total	814,822	(14,699,412)	(13,884,590)	1,171,964	(9,827,586)	(8,655,622)	(357,142)	(4,871,826)	(5,228,968)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	2,386,832	0	2,386,832	2,386,832	0	2,386,832	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,285,217	0	1,285,217	0	0	0	1,285,217	0	1,285,217
	410193	Total	3,672,049	0	3,672,049	2,386,832	0	2,386,832	1,285,217	0	1,285,217
Total Deferred Federal Income Tax Expense			12,563,321	4,571,749	17,135,070	11,048,025	3,056,534	14,104,559	1,515,296	1,515,215	3,030,511
99	411193	Customer Tax Credit Amortization - Washington	(21,191,012)	0	(21,191,012)	(21,191,012)	0	(21,191,012)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(10,813,641)	0	(10,813,641)	0	0	0	(10,813,641)	0	(10,813,641)
	411193	Total	(32,004,653)	0	(32,004,653)	(21,191,012)	0	(21,191,012)	(10,813,641)	0	(10,813,641)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.857%			33.143%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	66,098	66,098	0	42,620	42,620	0	23,478	23,478
1	408140	State Kwh Generation Tax	0	1,337,196	1,337,196	0	862,224	862,224	0	474,972	474,972
1	408150	R&P Property Tax--Production	0	12,014,189	12,014,189	0	7,746,749	7,746,749	0	4,267,440	4,267,440
1	408180	R&P Property Tax--Transmission	0	3,815,284	3,815,284	0	2,460,095	2,460,095	0	1,355,189	1,355,189
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>17,252,940</b>	<b>17,252,940</b>	<b>0</b>	<b>11,124,696</b>	<b>11,124,696</b>	<b>0</b>	<b>6,128,244</b>	<b>6,128,244</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	24,386,972	0	24,386,972	24,386,807	0	24,386,807	165	0	165
99	408120	Municipal Occupation & License Tax	24,684,156	0	24,684,156	20,842,027	0	20,842,027	3,842,129	0	3,842,129
99	408160	Miscellaneous State or Local Tax--WA & ID	85	0	85	0	0	0	85	0	85
99	408170	R&P Property Tax--Distribution	6,342,704	0	6,342,704	4,710,818	0	4,710,818	1,631,886	0	1,631,886
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(26,511)	0	(26,511)	0	0	0	(26,511)	0	(26,511)
<b>TOTAL DISTRIBUTION</b>			<b>55,387,509</b>	<b>0</b>	<b>55,387,509</b>	<b>49,939,652</b>	<b>0</b>	<b>49,939,652</b>	<b>5,447,857</b>	<b>0</b>	<b>5,447,857</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,114,824	5,332,955	6,447,779	798,213	3,663,900	4,462,113	316,611	1,669,055	1,985,666
<b>TOTAL A&amp;G</b>			<b>1,114,824</b>	<b>5,332,955</b>	<b>6,447,779</b>	<b>798,213</b>	<b>3,663,900</b>	<b>4,462,113</b>	<b>316,611</b>	<b>1,669,055</b>	<b>1,985,666</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>56,502,333</b>	<b>22,585,895</b>	<b>79,088,228</b>	<b>50,737,865</b>	<b>14,788,596</b>	<b>65,526,461</b>	<b>5,764,468</b>	<b>7,797,299</b>	<b>13,561,767</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	7,133,333	7,133,333	0	4,599,573	4,599,573	0	2,533,760	2,533,760
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	980,220	980,220	0	632,046	632,046	0	348,174	348,174
1	182381	CDA Settlement Past Storage	0	26,485,732	26,485,732	0	17,078,000	17,078,000	0	9,407,732	9,407,732
1	302000	Franchises & Consents	2,829,867	44,049,218	46,879,085	2,829,867	28,402,936	31,232,803	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,722,544	11,042,260	0	5,620,984	5,620,984
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,907,026	108,515,916	114,422,942	5,907,026	74,553,690	80,460,716	0	33,962,226	33,962,226
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	31,042,369	31,042,369	0	21,327,039	21,327,039	0	9,715,330	9,715,330
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	68,822,259	68,822,259	0	47,282,957	47,282,957	0	21,539,302	21,539,302
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	14,061,938	14,061,938	0	6,405,782	6,405,782
4	303121	Misc Intangible Plant-AMI Software	4,672,162	58,366	4,730,528	4,672,162	40,099	4,712,261	0	18,267	18,267
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,006,698	16,006,698	0	10,997,082	10,997,082	0	5,009,616	5,009,616
<b>TOTAL INTANGIBLE PLANT</b>			<b>13,728,771</b>	<b>349,718,688</b>	<b>363,447,459</b>	<b>13,728,771</b>	<b>236,355,495</b>	<b>250,084,266</b>	<b>0</b>	<b>113,363,193</b>	<b>113,363,193</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	111,853,319	29,539,751	141,393,070	73,080,286	19,047,231	92,127,517	38,773,033	10,492,520	49,265,553
1	312000	Boiler Plant	146,695,440	78,554,310	225,249,750	93,357,312	50,651,819	144,009,131	53,338,128	27,902,491	81,240,619
1	313000	Generators	230,077	0	230,077	148,056	0	148,056	82,021	0	82,021
1	314000	Turbogenerator Units	39,637,743	18,659,818	58,297,561	25,909,709	12,031,851	37,941,560	13,728,034	6,627,967	20,356,001
1	315000	Accessory Electric Equipment	18,329,036	12,501,086	30,830,122	11,974,147	8,060,700	20,034,847	6,354,889	4,440,386	10,795,275
1	316000	Miscellaneous Power Plant Equipment	14,887,638	2,476,959	17,364,597	9,727,866	1,597,143	11,325,009	5,159,772	879,816	6,039,588
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>331,633,253</b>	<b>145,589,506</b>	<b>477,222,759</b>	<b>214,197,376</b>	<b>93,876,113</b>	<b>308,073,489</b>	<b>117,435,877</b>	<b>51,713,393</b>	<b>169,149,270</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
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	117,052,281	117,052,281	0	75,475,311	75,475,311	0	41,576,970	41,576,970
1	332XXX	Reservoirs, Dams, & Waterways	0	266,279,215	266,279,215	0	171,696,838	171,696,838	0	94,582,377	94,582,377
1	333000	Waterwheels, Turbines, & Generators	0	236,035,380	236,035,380	0	152,195,613	152,195,613	0	83,839,767	83,839,767
1	334000	Accessory Electric Equipment	0	86,445,853	86,445,853	0	55,740,286	55,740,286	0	30,705,567	30,705,567
1	335XXX	Miscellaneous Power Plant Equipment	0	14,372,886	14,372,886	0	9,267,637	9,267,637	0	5,105,249	5,105,249
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
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>792,484,646</b>	<b>792,484,646</b>	<b>0</b>	<b>510,994,100</b>	<b>510,994,100</b>	<b>0</b>	<b>281,490,546</b>	<b>281,490,546</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	17,627,889	17,627,889	0	11,366,463	11,366,463	0	6,261,426	6,261,426
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,151	21,071,151	0	13,586,678	13,586,678	0	7,484,473	7,484,473
1	343000	Prime Movers	0	21,429,792	21,429,792	0	13,817,930	13,817,930	0	7,611,862	7,611,862
1	344000	Generators	0	240,133,830	240,133,830	0	154,838,294	154,838,294	0	85,295,536	85,295,536
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,568,635	26,568,635	0	17,131,456	17,131,456	0	9,437,179	9,437,179
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	1,626,720	1,626,720	0	1,048,909	1,048,909	0	577,811	577,811
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>329,568,545</b>	<b>329,568,545</b>	<b>0</b>	<b>212,505,798</b>	<b>212,505,798</b>	<b>0</b>	<b>117,062,747</b>	<b>117,062,747</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>331,633,253</b>	<b>1,267,642,697</b>	<b>1,599,275,950</b>	<b>214,197,376</b>	<b>817,376,011</b>	<b>1,031,573,387</b>	<b>117,435,877</b>	<b>450,266,686</b>	<b>567,702,563</b>



\*\*\*\*\*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	29,643,678	30,272,036	410,632	19,114,244	19,524,876	217,726	10,529,434	10,747,160
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	11,077	37,369,691	37,380,768	7,136	24,095,977	24,103,113	3,941	13,273,714	13,277,655
1	353XXX	Station Equipment	12,910,023	375,344,412	388,254,435	8,439,059	242,022,077	250,461,136	4,470,964	133,322,335	137,793,299
1	354000	Towers & Fixtures	15,996,700	1,142,818	17,139,518	10,453,740	736,889	11,190,629	5,542,960	405,929	5,948,889
1	355000	Poles & Fixtures	5,418	382,620,875	382,626,293	3,541	246,713,940	246,717,481	1,877	135,906,935	135,908,812
1	356000	Overhead Conductors & Devices	12,534,017	178,325,788	190,859,805	8,190,879	114,984,468	123,175,347	4,343,138	63,341,320	67,684,458
1	357000	Underground Conduit	0	3,226,362	3,226,362	0	2,080,358	2,080,358	0	1,146,004	1,146,004
1	358000	Underground Conductors & Devices	0	6,703,899	6,703,899	0	4,322,674	4,322,674	0	2,381,225	2,381,225
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
		<b>TOTAL TRANSMISSION PLANT</b>	<b>42,164,427</b>	<b>1,016,906,827</b>	<b>1,059,071,254</b>	<b>27,556,505</b>	<b>655,701,522</b>	<b>683,258,027</b>	<b>14,607,922</b>	<b>361,205,305</b>	<b>375,813,227</b>
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	4,171,053	0	4,171,053	1,397,799	0	1,397,799	2,773,254	0	2,773,254
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,016,982	0	31,016,982	23,299,443	0	23,299,443	7,717,539	0	7,717,539
3	362000	Station Equipment	170,554,364	3,300,956	173,855,320	115,796,576	2,282,182	118,078,758	54,757,788	1,018,774	55,776,562
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	588,065,148	0	588,065,148	389,858,597	0	389,858,597	198,206,551	0	198,206,551
99	365000	Overhead Conductors & Devices	368,176,788	0	368,176,788	231,146,847	0	231,146,847	137,029,941	0	137,029,941
99	366000	Underground Conduit	176,777,493	0	176,777,493	117,684,445	0	117,684,445	59,093,048	0	59,093,048
99	367000	Underground Conductors & Devices	293,565,022	0	293,565,022	194,662,504	0	194,662,504	98,902,518	0	98,902,518
99	368000	Line Transformers	360,739,981	0	360,739,981	252,981,221	0	252,981,221	107,758,760	0	107,758,760
99	369XXX	Services	226,868,008	0	226,868,008	146,570,505	0	146,570,505	80,297,503	0	80,297,503
99	371XXX	Installations on Customers' Premises	10,828,152	0	10,828,152	10,828,152	0	10,828,152	0	0	0
99	370XXX	Meters	87,608,916	0	87,608,916	62,819,461	0	62,819,461	24,789,455	0	24,789,455
99	373XXX	Street Light & Signal Systems	84,631,366	0	84,631,366	55,843,554	0	55,843,554	28,787,812	0	28,787,812
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,415,264,683</b>	<b>3,300,956</b>	<b>2,418,565,639</b>	<b>1,613,253,469</b>	<b>2,282,182</b>	<b>1,615,535,651</b>	<b>802,011,214</b>	<b>1,018,774</b>	<b>803,029,988</b>
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,886,075	11,386,501	800,859	6,792,030	7,592,889	699,567	3,094,045	3,793,612
4	390XXX	Structures & Improvements	27,851,811	111,100,935	138,952,746	18,127,303	76,329,675	94,456,978	9,724,508	34,771,260	44,495,768
4	391XXX	Office Furniture & Equipment	2,560,434	53,141,489	55,701,923	2,545,014	36,509,797	39,054,811	15,420	16,631,692	16,647,112
4	392XXX	Transportation Equipment	40,338,146	32,927,498	73,265,644	27,246,960	22,622,179	49,869,139	13,091,186	10,305,319	23,396,505
4	393000	Stores Equipment	874,390	4,258,858	5,133,248	694,351	2,925,963	3,620,314	180,039	1,332,895	1,512,934
4	394000	Tools, Shop & Garage Equipment	3,171,259	18,887,737	22,058,996	1,821,808	12,976,442	14,798,250	1,349,451	5,911,295	7,260,746
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	3,705,754	4,106,831	398,866	2,545,964	2,944,830	2,211	1,159,790	1,162,001
4	396XXX	Power Operated Equipment	20,727,314	6,130,166	26,857,480	12,827,389	4,211,608	17,038,997	7,899,925	1,918,558	9,818,483
4	397XXX	Communications Equipment	29,707,570	106,567,716	136,275,286	22,879,286	73,215,218	96,094,504	6,828,284	33,352,498	40,180,782
4	398000	Miscellaneous Equipment	10,369	843,218	853,587	0	579,316	579,316	10,369	263,902	274,271
		<b>TOTAL GENERAL PLANT</b>	<b>127,142,796</b>	<b>347,566,233</b>	<b>474,709,029</b>	<b>87,341,836</b>	<b>238,788,428</b>	<b>326,130,264</b>	<b>39,800,960</b>	<b>108,777,805</b>	<b>148,578,765</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,929,933,930</b>	<b>2,985,135,401</b>	<b>5,915,069,331</b>	<b>1,956,077,957</b>	<b>1,950,503,638</b>	<b>3,906,581,595</b>	<b>973,855,973</b>	<b>1,034,631,763</b>	<b>2,008,487,736</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(298,602,382)	(82,308,080)	(380,910,462)	(198,144,449)	(53,072,250)	(251,216,699)	(100,457,933)	(29,235,830)	(129,693,763)
E-ADEP		Hydro Production Plant	0	(204,902,703)	(204,902,703)	0	(132,121,263)	(132,121,263)	0	(72,781,440)	(72,781,440)
E-ADEP		Other Production Plant	0	(180,864,406)	(180,864,406)	0	(116,621,369)	(116,621,369)	0	(64,243,037)	(64,243,037)
E-ADEP		Transmission Plant	(28,173,551)	(260,249,361)	(288,422,912)	(17,286,461)	(167,808,788)	(185,095,249)	(10,887,090)	(92,440,573)	(103,327,663)
E-ADEP		Distribution Plant	(792,673,944)	(584,776)	(793,258,720)	(495,446,855)	(404,297)	(495,851,152)	(297,227,089)	(180,479)	(297,407,568)
E-ADEP		General Plant	(51,922,123)	(122,462,222)	(174,384,345)	(34,789,616)	(84,135,220)	(118,924,836)	(17,132,507)	(38,327,002)	(55,459,509)
TOTAL ACCUMULATED DEPRECIATION			(1,171,372,000)	(851,371,548)	(2,022,743,548)	(745,667,381)	(554,163,187)	(1,299,830,568)	(425,704,619)	(297,208,361)	(722,912,980)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,750,590)	(19,750,590)	0	(12,735,181)	(12,735,181)	0	(7,015,409)	(7,015,409)
E-AAMT		Distribution-Franchises/Misc Intangibles	(585,117)	0	(585,117)	(585,117)	0	(585,117)	0	0	0
E-AAMT		General Plant - 303000	0	(3,966,084)	(3,966,084)	0	(2,719,738)	(2,719,738)	0	(1,246,346)	(1,246,346)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,279,071)	(138,983,820)	(145,262,891)	(6,279,071)	(95,486,054)	(101,765,125)	0	(43,497,766)	(43,497,766)
E-AAMT		General Plant - 390200, 396200	0	(1,617,440)	(1,617,440)	0	(1,111,230)	(1,111,230)	0	(506,210)	(506,210)
TOTAL ACCUMULATED AMORTIZATION			(6,864,188)	(164,317,934)	(171,182,122)	(6,864,188)	(112,052,203)	(118,916,391)	0	(52,265,731)	(52,265,731)
TOTAL ACCUMULATED DEPR/AMORT			(1,178,236,188)	(1,015,689,482)	(2,193,925,670)	(752,531,569)	(666,215,390)	(1,418,746,959)	(425,704,619)	(349,474,092)	(775,178,711)
NET ELECTRIC UTILITY PLANT before ADFIT			1,751,697,742	1,969,445,919	3,721,143,661	1,203,546,388	1,284,288,248	2,487,834,636	548,151,354	685,157,671	1,233,309,025
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	(544,119,515)	(544,119,515)	0	(363,781,984)	(363,781,984)	0	(180,337,531)	(180,337,531)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,352,223)	(45,352,223)	0	(31,158,338)	(31,158,338)	0	(14,193,885)	(14,193,885)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,767,592)	(4,767,592)	0	(3,275,479)	(3,275,479)	0	(1,492,113)	(1,492,113)
4		ADFIT - Common Plant (283750 from C-DTX)	0	22,580	22,580	0	15,513	15,513	0	7,067	7,067
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	(5,562,004)	(5,562,004)	0	(3,586,380)	(3,586,380)	0	(1,975,624)	(1,975,624)
1		ADFIT - CDA Settlement Costs (283333)	0	(205,847)	(205,847)	0	(132,730)	(132,730)	0	(73,117)	(73,117)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(918,836)	(918,836)	0	(614,306)	(614,306)	0	(304,530)	(304,530)
TOTAL ACCUMULATED DFIT			0	(600,903,437)	(600,903,437)	0	(402,533,704)	(402,533,704)	0	(198,369,733)	(198,369,733)
NET ELECTRIC UTILITY PLANT			1,751,697,742	1,368,542,482	3,120,240,224	1,203,546,388	881,754,544	2,085,300,932	548,151,354	486,787,938	1,034,939,292

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.137%	30.863%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.857%	33.143%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance 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	1,751,697,742	1,368,542,482	3,120,240,224	#####	881,754,544	2,085,300,932	548,151,354	486,787,938	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,196,141	44,165,672	52,361,813	6,200,216	30,343,142	36,543,358	1,995,925	13,822,530	15,818,455
4	Accumulated Amortization - AFUDC (182318)	(1,627,527)	(7,301,657)	(8,929,184)	(1,231,260)	(5,016,457)	(6,247,717)	(396,267)	(2,285,200)	(2,681,467)
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)	2,338,013	0	2,338,013	0	0	0	2,338,013	0	2,338,013
99	ADFIT - Boulder Park Disallowed (190040)	55,017	0	55,017	0	0	0	55,017	0	55,017
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 (182337)	14,435,109	0	14,435,109	14,435,109	0	14,435,109	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,858,221	0	21,858,221	21,858,221	0	21,858,221	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,621,599)	0	(7,621,599)	(7,621,599)	0	(7,621,599)	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)	(4,511,625)	0	(4,511,625)	(1,330,711)	0	(1,330,711)	(3,180,914)	0	(3,180,914)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(12,789,290)	0	(12,789,290)	(12,244,126)	0	(12,244,126)	(545,164)	0	(545,164)
99	ADFIT-Customer Tax Credit (190393)	2,685,751	0	2,685,751	2,571,267	0	2,571,267	114,484	0	114,484
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,794,918)	0	(6,794,918)	(3,908,034)	0	(3,908,034)	(2,886,884)	0	(2,886,884)
99	Colstrip-Regulatory Asset (182327)	19,913,924	0	19,913,924	11,560,643	0	11,560,643	8,353,281	0	8,353,281
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	75,511	0	75,511	333,045	0	333,045	(257,534)	0	(257,534)
99	Colstrip Reg Asset ADFIT (283376)	(2,883,450)	0	(2,883,450)	(1,993,040)	0	(1,993,040)	(890,410)	0	(890,410)
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)	(8,537,209)	0	(8,537,209)	(6,096,711)	0	(6,096,711)	(2,440,498)	0	(2,440,498)
99	Colstrip ARO Liability (230027)	(15,328,297)	0	(15,328,297)	(10,017,045)	0	(10,017,045)	(5,311,252)	0	(5,311,252)
99	Colstrip ARO ADFIT (190376)	3,218,942	0	3,218,942	2,103,579	0	2,103,579	1,115,363	0	1,115,363
99	Colstrip ARO ADFIT (283377)	(1,806,525)	0	(1,806,525)	(1,071,859)	0	(1,071,859)	(734,666)	0	(734,666)
99	Customer Deposits (235199)	(9,783)	0	(9,783)	(9,783)	0	(9,783)	0	0	0
C-WKC	Working Capital	148,924,146	0	148,924,146	104,050,841	0	104,050,841	44,873,305	0	44,873,305
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	174,330,262	36,864,015	211,194,277	128,789,557	25,326,685	154,116,242	45,540,705	11,537,330	57,078,035
	NET RATE BASE	1,926,028,004	1,405,406,497	3,331,434,501	#####	907,081,229	2,239,417,174	593,692,059	498,325,268	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	4,162,779	4,162,779			4,162,779	4,162,779		2,684,160	2,684,160		1,478,619	1,478,619		
	Steam (ED-ID)	4,393,789	4,393,789		4,393,789		4,393,789				4,393,789		4,393,789		
	Steam (ED-WA)	11,260,213	11,260,213		11,260,213		11,260,213	11,260,213							
1	Hydro (ED-AN)	16,746,306	16,746,306			16,746,306	16,746,306		10,798,018	10,798,018		5,948,288	5,948,288		
1	Other (ED-AN)	10,948,626	10,948,626			10,948,626	10,948,626		7,059,674	7,059,674		3,888,952	3,888,952		
<b>Total Electric Production</b>		<b>47,511,713</b>	<b>47,511,713</b>			<b>15,654,002</b>	<b>31,857,711</b>	<b>47,511,713</b>	<b>11,260,213</b>	<b>20,541,852</b>	<b>31,802,065</b>	<b>4,393,789</b>	<b>11,315,859</b>	<b>15,709,648</b>	
<b>Electric Transmission</b>															
1	ED-AN	20,607,526	20,607,526				20,607,526	20,607,526		13,287,733	13,287,733		7,319,793	7,319,793	
	ED-ID	266,313	266,313		266,313		266,313				266,313		266,313		
	ED-WA	522,269	522,269		522,269		522,269		522,269		522,269		522,269		
<b>Total Electric Transmission</b>		<b>21,396,108</b>	<b>21,396,108</b>			<b>788,582</b>	<b>20,607,526</b>	<b>21,396,108</b>	<b>522,269</b>	<b>13,287,733</b>	<b>13,810,002</b>	<b>266,313</b>	<b>7,319,793</b>	<b>7,586,106</b>	
<b>Electric Distribution</b>															
3	ED-AN	86,652	86,652				86,652	86,652		59,909	59,909		26,743	26,743	
	ED-ID	20,418,712	20,418,712		20,418,712		20,418,712				20,418,712		20,418,712		
	ED-WA	40,052,911	40,052,911		40,052,911		40,052,911		40,052,911		40,052,911		40,052,911		
<b>Total Electric Distribution</b>		<b>60,558,275</b>	<b>60,558,275</b>			<b>60,471,623</b>	<b>86,652</b>	<b>60,558,275</b>	<b>40,052,911</b>	<b>59,909</b>	<b>40,112,820</b>	<b>20,418,712</b>	<b>26,743</b>	<b>20,445,455</b>	
<b>Gas Underground Storage</b>															
	GD-AN	768,757		768,757											
	GD-OR	130,280			130,280										
<b>Total Gas Underground Storage</b>		<b>899,037</b>		<b>768,757</b>	<b>130,280</b>										
<b>Gas Distribution</b>															
	GD-AN	57,054		57,054											
	GD-ID	7,193,363		7,193,363											
	GD-WA	17,062,670		17,062,670											
	GD-OR	11,096,271			11,096,271										
<b>Total Gas Distribution</b>		<b>35,409,358</b>		<b>24,313,087</b>	<b>11,096,271</b>										
<b>General Plant</b>															
4	ED-AN	2,802,636	2,802,636				2,802,636	2,802,636		1,925,495	1,925,495		877,141	877,141	
	ED-ID	531,524	531,524		531,524		531,524				531,524		531,524		
	ED-WA	1,442,463	1,442,463		1,442,463		1,442,463		1,442,463		1,442,463		1,442,463		
7,4	CD-AA	22,397,120	15,703,068	4,637,996	2,056,056		15,703,068	15,703,068		10,788,479	10,788,479		4,914,589	4,914,589	
9,4	CD-AN	789,555	609,087	180,468			609,087	609,087		418,461	418,461		190,626	190,626	
9	CD-ID	470,089	362,641	107,448		362,641	362,641				362,641		362,641		
9	CD-WA	1,950,491	1,504,667	445,824		1,504,667	1,504,667		1,504,667		1,504,667		1,504,667		
8	GD-AA	353,792		244,240	109,552										
	GD-AN	27,478		27,478											
	GD-ID	44,130		44,130											
	GD-WA	1,099,704		1,099,704											
	GD-OR	184,566			184,566										
<b>Total General Plant</b>		<b>32,093,548</b>	<b>22,956,086</b>	<b>6,787,288</b>	<b>2,350,174</b>		<b>3,841,295</b>	<b>19,114,791</b>	<b>22,956,086</b>	<b>2,947,130</b>	<b>13,132,435</b>	<b>16,079,565</b>	<b>894,165</b>	<b>5,982,356</b>	<b>6,876,521</b>
<b>Total Depreciation Expense</b>		<b>197,868,039</b>	<b>152,422,182</b>	<b>31,869,132</b>	<b>13,576,725</b>		<b>80,755,502</b>	<b>71,666,680</b>	<b>152,422,182</b>	<b>54,782,523</b>	<b>47,021,929</b>	<b>101,804,452</b>	<b>25,972,979</b>	<b>24,644,751</b>	<b>50,617,730</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	69.137%	30.863%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		592,184	592,184		326,216	326,216		
1	Misc Intangible Plt (30300)	ED-AN	263,057	263,057			263,057	263,057		169,619	169,619		93,438	93,438		
<b>Total Production/Transmission</b>			<b>1,181,457</b>	<b>1,181,457</b>			<b>1,181,457</b>	<b>1,181,457</b>		<b>761,803</b>	<b>761,803</b>		<b>419,654</b>	<b>419,654</b>		
<b>Distribution</b>																
	Franchises (302000)	ED-WA	110,105	110,105		110,105	110,105	110,105			110,105					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866	5,866					
<b>Total Distribution</b>			<b>115,971</b>	<b>115,971</b>		<b>115,971</b>	<b>115,971</b>	<b>115,971</b>		<b>115,971</b>	<b>115,971</b>					
<b>General Plant - 303000</b>																
7,4		CD-AA	414,834	290,848	85,904	38,082		290,848	290,848		199,821	199,821		91,027	91,027	
9,1		CD-AN	9,729	7,505	2,224			7,505	7,505		4,839	4,839		2,666	2,666	
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	6,607			6,607										
<b>Total General Plant - 303000</b>			<b>470,827</b>	<b>298,353</b>	<b>127,785</b>	<b>44,689</b>		<b>298,353</b>	<b>298,353</b>		<b>204,660</b>	<b>204,660</b>		<b>93,693</b>	<b>93,693</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	48,903,396	34,287,149	10,126,915	4,489,332		34,287,149	34,287,149		23,556,300	23,556,300		10,730,849	10,730,849	
9,4		CD-AN	111,616	86,104	25,512			86,104	86,104		59,156	59,156		26,948	26,948	
9,4		CD-ID	0	0	0		0	0	0		0	0		0	0	
9,4		CD-WA	2,655,652	2,048,650	607,002		2,048,650	2,048,650	2,048,650			2,048,650			0	
4		ED-AN	7,396,547	7,396,547				7,396,547	7,396,547		5,081,650	5,081,650		2,314,897	2,314,897	
		ED-ID	0	0			0	0	0		0	0		0	0	
		ED-WA	1,263,785	1,263,785			1,263,785	1,263,785	1,263,785			1,263,785				
8		GD-AA	163,885		113,138	50,747										
		GD-AN	0		0											
		GD-OR	68,891			68,891										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>60,563,772</b>	<b>45,082,235</b>	<b>10,872,567</b>	<b>4,608,970</b>		<b>3,312,435</b>	<b>41,769,800</b>	<b>45,082,235</b>	<b>3,312,435</b>	<b>28,697,106</b>	<b>32,009,541</b>	<b>0</b>	<b>13,072,694</b>	<b>13,072,694</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0	
4		ED-AN	422,431	422,431				422,431	422,431		290,223	290,223		132,208	132,208	
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>		<b>290,223</b>	<b>290,223</b>		<b>132,208</b>	<b>132,208</b>	
<b>Total Amortization Expense</b>			<b>62,754,458</b>	<b>47,100,447</b>	<b>11,000,352</b>	<b>4,653,659</b>		<b>3,428,406</b>	<b>43,672,041</b>	<b>47,100,447</b>	<b>3,428,406</b>	<b>29,953,792</b>	<b>33,382,198</b>	<b>0</b>	<b>13,718,249</b>	<b>13,718,249</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Rat	64.480%	35.520%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%				

**RESULTS OF OPERATIONS**  
**ELECTRIC ACCUMULATED DEPRECIATION**  
For Twelve Months Ended January 31, 2024  
Ending Balance Basis

Report ID:  
**E-ADEP-12E**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(82,308,080)	(82,308,080)			(82,308,080)	(82,308,080)		(53,072,250)	(53,072,250)		(29,235,830)	(29,235,830)
	Steam (ED-ID)	(100,457,933)	(100,457,933)		(100,457,933)		(100,457,933)				(100,457,933)		(100,457,933)
	Steam (ED-WA)	(198,144,449)	(198,144,449)		(198,144,449)		(198,144,449)	(198,144,449)		(198,144,449)			
1	Hydro (ED-AN)	(204,902,703)	(204,902,703)			(204,902,703)	(204,902,703)		(132,121,263)	(132,121,263)		(72,781,440)	(72,781,440)
1	Other (ED-AN)	(180,864,406)	(180,864,406)			(180,864,406)	(180,864,406)		(116,621,369)	(116,621,369)		(64,243,037)	(64,243,037)
<b>Total Electric Production</b>		<b>(766,677,571)</b>	<b>(766,677,571)</b>		<b>(298,602,382)</b>	<b>(468,075,189)</b>	<b>(766,677,571)</b>	<b>(198,144,449)</b>	<b>(301,814,882)</b>	<b>(499,959,331)</b>	<b>(100,457,933)</b>	<b>(166,260,307)</b>	<b>(266,718,240)</b>
<b>Electric Transmission</b>													
1	ED-AN	(260,249,361)	(260,249,361)			(260,249,361)	(260,249,361)		(167,808,788)	(167,808,788)		(92,440,573)	(92,440,573)
	ED-ID	(10,887,090)	(10,887,090)		(10,887,090)		(10,887,090)				(10,887,090)		(10,887,090)
	ED-WA	(17,286,461)	(17,286,461)		(17,286,461)		(17,286,461)	(17,286,461)		(17,286,461)			
<b>Total Electric Transmissic</b>		<b>(288,422,912)</b>	<b>(288,422,912)</b>		<b>(28,173,551)</b>	<b>(260,249,361)</b>	<b>(288,422,912)</b>	<b>(17,286,461)</b>	<b>(167,808,788)</b>	<b>(185,095,249)</b>	<b>(10,887,090)</b>	<b>(92,440,573)</b>	<b>(103,327,663)</b>
<b>Electric Distribution</b>													
3	ED-AN	(584,776)	(584,776)			(584,776)	(584,776)		(404,297)	(404,297)		(180,479)	(180,479)
	ED-ID	(297,227,089)	(297,227,089)		(297,227,089)		(297,227,089)				(297,227,089)		(297,227,089)
	ED-WA	(495,446,855)	(495,446,855)		(495,446,855)		(495,446,855)	(495,446,855)		(495,446,855)			
<b>Total Electric Distribution</b>		<b>(793,258,720)</b>	<b>(793,258,720)</b>		<b>(792,673,944)</b>	<b>(584,776)</b>	<b>(793,258,720)</b>	<b>(495,446,855)</b>	<b>(404,297)</b>	<b>(495,851,152)</b>	<b>(297,227,089)</b>	<b>(180,479)</b>	<b>(297,407,568)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(20,044,704)		(20,044,704)									
	GD-OR	(1,784,725)		(1,784,725)									
<b>Total Gas Underground S</b>		<b>(21,829,429)</b>		<b>(20,044,704)</b>		<b>(1,784,725)</b>							
<b>Gas Distribution</b>													
	GD-AN	(2,085,343)		(2,085,343)									
	GD-ID	(108,486,592)		(108,486,592)									
	GD-WA	(203,527,107)		(203,527,107)									
	GD-OR	(150,461,685)		(150,461,685)									
<b>Total Gas Distribution</b>		<b>(464,560,727)</b>		<b>(314,099,042)</b>		<b>(150,461,685)</b>							
<b>General Plant</b>													
4	ED-AN	(37,394,634)	(37,394,634)			(37,394,634)	(37,394,634)		(25,691,235)	(25,691,235)		(11,703,399)	(11,703,399)
	ED-ID	(13,808,507)	(13,808,507)		(13,808,507)		(13,808,507)				(13,808,507)		(13,808,507)
	ED-WA	(27,540,874)	(27,540,874)		(27,540,874)		(27,540,874)	(27,540,874)		(27,540,874)			
7,4	CD-AA	(111,271,671)	(78,014,794)	(23,042,138)	(10,214,739)		(78,014,794)		(53,598,504)	(53,598,504)		(24,416,290)	(24,416,290)
9,4	CD-AN	(9,142,494)	(7,052,794)	(2,089,700)			(7,052,794)		(4,845,481)	(4,845,481)		(2,207,313)	(2,207,313)
9	CD-ID	(4,308,881)	(3,324,000)	(984,881)		(3,324,000)	(3,324,000)				(3,324,000)		(3,324,000)
9	CD-WA	(9,396,500)	(7,248,742)	(2,147,758)		(7,248,742)	(7,248,742)	(7,248,742)		(7,248,742)			
8	GD-AA	(2,859,765)		(1,974,239)	(885,526)								
	GD-AN	(4,002,238)		(4,002,238)									
	GD-ID	(2,521,374)		(2,521,374)									
	GD-WA	(13,743,848)		(13,743,848)									
	GD-OR	(5,981,800)		(5,981,800)									
<b>Total General Plant</b>		<b>(241,972,586)</b>	<b>(174,384,345)</b>	<b>(50,506,176)</b>	<b>(17,082,065)</b>	<b>(51,922,123)</b>	<b>(122,462,222)</b>	<b>(174,384,345)</b>	<b>(34,789,616)</b>	<b>(84,135,220)</b>	<b>(118,924,836)</b>	<b>(17,132,507)</b>	<b>(38,327,002)</b>
<b>Total Accumulated Depr</b>		<b>(2,576,721,945)</b>	<b>(2,022,743,548)</b>	<b>(384,649,922)</b>	<b>(169,328,475)</b>	<b>(1,171,372,000)</b>	<b>(851,371,548)</b>	<b>(2,022,743,548)</b>	<b>(745,667,381)</b>	<b>(554,163,187)</b>	<b>(1,299,830,568)</b>	<b>(425,704,619)</b>	<b>(297,208,361)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expense	69.137%	30.863%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID: E-AAMT-12E
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(16,646,687)	(16,646,687)			(16,646,687)	(16,646,687)		(10,733,784)	(10,733,784)		(5,912,903)	(5,912,903)	
1	Misc Intangible Plt (3030 ED-AN	(3,103,903)	(3,103,903)			(3,103,903)	(3,103,903)		(2,001,397)	(2,001,397)		(1,102,506)	(1,102,506)	
<b>Total Production/Transmission</b>		<b>(19,750,590)</b>	<b>(19,750,590)</b>			<b>(19,750,590)</b>	<b>(19,750,590)</b>		<b>(12,735,181)</b>	<b>(12,735,181)</b>		<b>(7,015,409)</b>	<b>(7,015,409)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(512,624)	(512,624)			(512,624)	(512,624)	(512,624)		(512,624)				
	Misc Intangible Plt (3030 ED-WA	(72,493)	(72,493)			(72,493)	(72,493)	(72,493)		(72,493)				
<b>Total Distribution</b>		<b>(585,117)</b>	<b>(585,117)</b>			<b>(585,117)</b>	<b>(585,117)</b>	<b>(585,117)</b>		<b>(585,117)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,485,191)	(3,845,777)	(1,135,873)	(503,541)	(3,845,777)	(3,845,777)		(2,642,164)	(2,642,164)		(1,203,613)	(1,203,613)	
9,1	CD-AN	(155,954)	(120,307)	(35,647)		(120,307)	(120,307)		(77,574)	(77,574)		(42,733)	(42,733)	
	GD-ID	(176,076)		(176,076)										
	GD-WA	(342,535)		(342,535)										
	GD-OR	(136,158)			(136,158)									
<b>Total General Plant - 303000</b>		<b>(6,295,914)</b>	<b>(3,966,084)</b>	<b>(1,690,131)</b>	<b>(639,699)</b>		<b>(3,966,084)</b>	<b>(3,966,084)</b>		<b>(2,719,738)</b>	<b>(2,719,738)</b>		<b>(1,246,346)</b>	<b>(1,246,346)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(174,150,613)	(122,100,479)	(36,063,109)	(15,987,025)	(122,100,479)	(122,100,479)		(83,886,692)	(83,886,692)		(38,213,787)	(38,213,787)	
9,4	CD-AN	(514,886)	(397,198)	(117,688)		(397,198)	(397,198)		(272,887)	(272,887)		(124,311)	(124,311)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(3,675,838)	(2,835,652)	(840,186)		(2,835,652)	(2,835,652)	(2,835,652)		(2,835,652)		0	0	
4	ED-AN	(16,486,143)	(16,486,143)			(16,486,143)	(16,486,143)		(11,326,475)	(11,326,475)		(5,159,668)	(5,159,668)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,443,419)	(3,443,419)			(3,443,419)	(3,443,419)	(3,443,419)		(3,443,419)				
8	GD-AA	(274,727)		(189,658)	(85,069)									
	GD-AN	0		0										
	GD-OR	(89,230)			(89,230)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(198,634,856)</b>	<b>(145,262,891)</b>	<b>(37,210,641)</b>	<b>(16,161,324)</b>	<b>(6,279,071)</b>	<b>(138,983,820)</b>	<b>(145,262,891)</b>	<b>(6,279,071)</b>	<b>(95,486,054)</b>	<b>(101,765,125)</b>	<b>0</b>	<b>(43,497,766)</b>	<b>(43,497,766)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,617,440)	(1,617,440)			(1,617,440)	(1,617,440)		(1,111,230)	(1,111,230)		(506,210)	(506,210)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,617,440)</b>	<b>(1,617,440)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,617,440)</b>	<b>(1,617,440)</b>	<b>0</b>	<b>(1,111,230)</b>	<b>(1,111,230)</b>	<b>0</b>	<b>(506,210)</b>	<b>(506,210)</b>
<b>Total Accumulated Amortization</b>		<b>(226,883,917)</b>	<b>(171,182,122)</b>	<b>(38,900,772)</b>	<b>(16,801,023)</b>	<b>(6,864,188)</b>	<b>(164,317,934)</b>	<b>(171,182,122)</b>	<b>(6,864,188)</b>	<b>(112,052,203)</b>	<b>(118,916,391)</b>	<b>0</b>	<b>(52,265,731)</b>	<b>(52,265,731)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.480%	35.520%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%				

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended January 31, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
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	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,461,917</b>	<b>800,859</b>	<b>699,567</b>	<b>9,886,074</b>	<b>11,386,500</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,743,870</b>	<b>6,115,899</b>	<b>845,517</b>	<b>1,114,001</b>	<b>1,959,518</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	21,050,651	8,516,429	3,393,590	9,140,632	21,050,651	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	4,458,044	0	0	0	0	0	0	0	0	4,458,044	0	4,458,044
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,339,109	0	0	92,785,596	92,785,596	0	0	27,404,783	27,404,783	0	12,148,730	12,148,730
9	CD-WA / ID / AN	32,558,363	9,610,873	6,330,918	9,174,707	25,116,498	2,847,643	1,875,812	2,718,410	7,441,865	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,456,767</b>	<b>18,127,302</b>	<b>9,724,508</b>	<b>111,100,935</b>	<b>138,952,745</b>	<b>27,898,243</b>	<b>1,875,812</b>	<b>30,123,193</b>	<b>59,897,248</b>	<b>4,458,044</b>	<b>12,148,730</b>	<b>16,606,774</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,981,157	1,691,915	7,798	2,281,444	3,981,157	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	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	72,260,091	0	0	50,662,995	50,662,995	0	0	14,963,620	14,963,620	0	6,633,476	6,633,476
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>78,028,328</b>	<b>2,545,014</b>	<b>15,420</b>	<b>53,141,488</b>	<b>55,701,922</b>	<b>485,891</b>	<b>2,258</b>	<b>15,139,825</b>	<b>15,627,974</b>	<b>12,109</b>	<b>6,686,323</b>	<b>6,698,432</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	62,304,210	25,667,552	12,323,208	24,313,450	62,304,210	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,007,196	0	0	0	0	9,869,954	3,413,318	2,723,924	16,007,196	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,351,971	1,579,408	767,978	3,324,145	5,671,531	467,969	227,547	984,924	1,680,440	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,117,823</b>	<b>27,246,960</b>	<b>13,091,186</b>	<b>32,927,498</b>	<b>73,265,644</b>	<b>10,337,923</b>	<b>3,640,865</b>	<b>5,338,346</b>	<b>19,317,134</b>	<b>4,812,326</b>	<b>722,719</b>	<b>5,535,045</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended January 31, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,029,950	635,485	180,039	3,836,161	4,651,685	188,290	53,344	1,136,631	1,378,265	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,749,901</b>	<b>694,351</b>	<b>180,039</b>	<b>4,258,858</b>	<b>5,133,248</b>	<b>410,643</b>	<b>53,344</b>	<b>1,139,224</b>	<b>1,603,211</b>	<b>12,292</b>	<b>1,150</b>	<b>13,442</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	9,368,967	1,797,397	607,184	6,964,386	9,368,967	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,810,958	0	0	0	0	2,896,024	580,330	334,604	3,810,958	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,038,370	4,038,370	0	1,811,373	1,811,373
7	CD-AA	15,889,666	0	0	11,140,563	11,140,563	0	0	3,290,432	3,290,432	0	1,458,671	1,458,671
9	CD-WA / ID / AN	2,008,562	24,411	742,267	782,787	1,549,465	7,233	219,929	231,935	459,097	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>38,224,081</b>	<b>1,821,808</b>	<b>1,349,451</b>	<b>18,887,736</b>	<b>22,058,995</b>	<b>2,903,257</b>	<b>800,259</b>	<b>7,895,341</b>	<b>11,598,857</b>	<b>1,296,185</b>	<b>3,270,044</b>	<b>4,566,229</b>
	<b>394100 Electric Charging Stations</b>												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	3,227,098	398,866	2,211	2,826,021	3,227,098	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,254,753	0	0	879,733	879,733	0	0	259,834	259,834	0	115,186	115,186
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,938,208</b>	<b>398,866</b>	<b>2,211</b>	<b>3,705,754</b>	<b>4,106,831</b>	<b>110,331</b>	<b>0</b>	<b>515,273</b>	<b>625,604</b>	<b>18,586</b>	<b>187,187</b>	<b>205,773</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	25,432,530	12,577,381	7,583,364	5,271,785	25,432,530	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,206,717	0	0	0	0	2,580,162	805,966	820,589	4,206,717	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>31,578,401</b>	<b>12,827,389</b>	<b>7,899,925</b>	<b>6,130,166</b>	<b>26,857,480</b>	<b>2,654,238</b>	<b>899,761</b>	<b>1,074,574</b>	<b>4,628,573</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended January 31, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,235,509	12,518,454	6,558,326	23,158,729	42,235,509	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,051,652	0	0	0	0	757,804	287,726	6,122	1,051,652	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	115,448,343	0	0	80,943,142	80,943,142	0	0	23,907,043	23,907,043	0	10,598,158	10,598,158
9	CD-WA/ ID / AN	16,977,088	10,360,832	269,958	2,465,845	13,096,635	3,069,851	79,987	730,615	3,880,453	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>176,698,068</b>	<b>22,879,286</b>	<b>6,828,284</b>	<b>106,567,716</b>	<b>136,275,286</b>	<b>3,827,655</b>	<b>367,713</b>	<b>24,811,741</b>	<b>29,007,109</b>	<b>742,178</b>	<b>10,673,495</b>	<b>11,415,673</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	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	614	614	0	275	275
7	CD-AA	833,889	0	0	584,656	584,656	0	0	172,682	172,682	0	76,551	76,551
9	CD-WA/ ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,115,839</b>	<b>0</b>	<b>10,370</b>	<b>843,217</b>	<b>853,587</b>	<b>0</b>	<b>1,044</b>	<b>175,290</b>	<b>176,334</b>	<b>9,092</b>	<b>76,826</b>	<b>85,918</b>
	<b>TOTAL GENERAL PLANT</b>	<b>670,486,120</b>	<b>87,341,835</b>	<b>39,800,961</b>	<b>347,566,229</b>	<b>474,709,025</b>	<b>51,900,274</b>	<b>7,740,992</b>	<b>88,956,677</b>	<b>148,597,943</b>	<b>12,250,163</b>	<b>34,928,989</b>	<b>47,179,152</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.112%	20.708%	9.180%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.035%	30.965%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,802,977	5,220,007	0	24,582,970	29,802,977	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	366,588	0	0	0	0	0	0	253,074	253,074	0	113,514	
7		CD-AA	119,052,728	0	0	83,470,249	83,470,249	0	0	24,653,439	24,653,439	0	10,929,040	
9		CD-WA / ID / AN	1,490,369	687,019	0	462,697	1,149,716	203,559	0	137,094	340,653	0	0	
		<b>TOTAL ACCOUNT</b>	<b>151,067,273</b>	<b>5,907,026</b>	<b>0</b>	<b>108,515,916</b>	<b>114,422,942</b>	<b>203,559</b>	<b>0</b>	<b>25,043,607</b>	<b>25,247,166</b>	<b>354,611</b>	<b>11,042,554</b>	<b>11,397,165</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,970,314	0	0	5,970,314	5,970,314	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	1,137,798	0	0	0	0	0	0	785,479	785,479	0	352,319	
7		CD-AA	35,760,007	0	0	25,072,056	25,072,056	0	0	7,405,182	7,405,182	0	3,282,769	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>42,868,119</b>	<b>0</b>	<b>0</b>	<b>31,042,370</b>	<b>31,042,370</b>	<b>0</b>	<b>0</b>	<b>8,190,661</b>	<b>8,190,661</b>	<b>0</b>	<b>3,635,088</b>	<b>3,635,088</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance 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	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
	303121	Misc Intangible Plant--AMI Software										
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	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	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0
9		CD-WA / ID / AN	3,749,705	2,892,635	0	0	2,892,635	857,070	0	0	857,070	0
		TOTAL ACCOUNT	5,612,478	4,672,162	0	58,365	4,730,527	857,070	0	17,239	874,309	0
	30313X	Misc Intangible Plant--Term SAAS Software										
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	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	22,274,208	0	0	15,616,893	15,616,893	0	0	4,612,543	4,612,543	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	22,664,013	0	0	16,006,698	16,006,698	0	0	4,612,543	4,612,543	0
		TOTAL	378,165,999	10,898,904	0	269,070,184	279,969,088	2,083,223	771,517	65,569,291	68,424,031	780,562

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-	100.000%	70.112%	20.708%	9.180%
E-ALL	8	Gas North/Oregon 4-Factr	100.000%	0.000%	69.035%	30.965%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended January 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(63,772,898)	(44,712,454)	(13,206,092)	(5,854,352)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,799,966)	(4,767,592)	(1,408,137)	(624,237)
7	283750	CD-AA	32,205	22,580	6,669	2,956
		Total	<u>(71,180,428)</u>	<u>(50,097,235)</u>	<u>(14,607,560)</u>	<u>(6,475,633)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.112%	20.708%	9.180%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.035%	30.965%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended January 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,858,503	6,858,503	0	0	0	0	6,858,503
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	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	(76)	(76)	0	0	0	0	(76)
7/4	154560 Supply Chain Invoice Price Variance	0	0	24	24	0	0	0	0	24
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	133,661,380	59,152,688	0	192,814,068	104,050,841	44,873,305	29,610,539	14,279,383	0
<b>TOTAL</b>		<b>133,661,380</b>	<b>59,152,688</b>	<b>6,858,555</b>	<b>199,672,623</b>	<b>104,050,841</b>	<b>44,873,305</b>	<b>29,610,539</b>	<b>14,279,383</b>	<b>6,858,555</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	31.297%	30.263%	100.000%
99	Not Allocated						