

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended May 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	223,574,408	149,959,724	73,614,684
	Adjustments			
	Adjusted Net Operating Income (Loss)	223,574,408	149,959,724	73,614,684
E-APL	Electric Net Rate Base	3,335,355,664	2,239,710,619	1,095,645,045
	RATE OF RETURN	6.703%	6.695%	6.719%

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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

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	5-01-2024 thru 05-31-2024	418,195 100.000%	271,761 64.984%	146,434 35.016%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2023 thru 05-31-2024	45,958,115 100.000%	31,811,725 69.219%	14,146,390 30.781%
	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 May 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		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 500 - 894		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 935		5,750,511	4,121,480	1,629,031	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		135,565,074	115,155,464	14,007,349	6,402,261
		Percentage		100.000%	84.944%	10.333%	4.723%
		Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
		Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
		Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	0
		Total		100,099,953	74,273,808	17,265,118	8,561,027
		Percentage		100.000%	74.200%	17.248%	8.552%
		Number of Customers at		797,628	416,479	273,638	107,511
		Percentage		100.000%	52.215%	34.306%	13.479%
		Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
		Percentage		100.000%	74.528%	16.914%	8.558%
		Total Percentages		400.000%	285.888%	78.801%	35.311%
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 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		Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		13,730,176	0	9,527,830	4,202,346
		Direct O & M Accts 901 - 935		3,580,140	0	1,946,392	1,633,748
		Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031	0
		Total		18,939,347	0	13,103,253	5,836,094
		Percentage		100.000%	0.000%	69.185%	30.815%
		Direct Labor Accts 500 - 894		12,843,901	0	9,337,229	3,506,672
		Direct Labor Accts 901 - 935		4,309,521	0	1,859,734	2,449,787
		Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187	0
		Total		18,747,609	0	12,791,150	5,956,459
		Percentage		100.000%	0.000%	68.228%	31.772%
		Number of Customers at		381,149	0	273,638	107,511
		Percentage		100.000%	0.000%	71.793%	28.207%
		Net Direct Plant		1,165,275,737	0	770,125,934	395,149,803
		Percentage		100.000%	0.000%	66.090%	33.910%
		Total Percentages		400.000%	0.000%	275.296%	124.704%
8		Average (GD AA)		100.000%	0.000%	68.824%	31.176%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 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		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant	5-01-2024 thru 05-31-2024	1,657,522,406	1,136,210,695	521,311,711	
		Percent		100.000%	68.549%	31.451%	
11		Book Depreciation	06-01-2023 thru 05-31-2024	153,622,476	103,266,849	50,355,627	
		Percent		100.000%	67.221%	32.779%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended May 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	5-01-2024 thru 05-31-2024	3,748,675,299 100.000%	2,500,676,254 66.708%	1,247,999,045 33.292%
13	E-PLT	Net Electric General Plant Percent	5-01-2024 thru 05-31-2024	307,285,088 100.000%	211,893,126 68.957%	95,391,962 31.043%
14		Net Allocated Schedule M's Percent	06-01-2023 thru 05-31-2024	-153,705,240 100.000%	-102,948,030 66.978%	-50,757,210 33.022%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended May 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	447,083,248	0	447,083,248	296,362,747	0	296,362,747	150,720,501	0	150,720,501
99	442200	Commercial - Firm & Int.	357,319,337	0	357,319,337	257,560,636	0	257,560,636	99,758,701	0	99,758,701
1	442300	Industrial	126,697,827	0	126,697,827	67,968,936	0	67,968,936	58,728,891	0	58,728,891
99	444000	Public Street & Highway Lighting	8,393,985	0	8,393,985	5,355,666	0	5,355,666	3,038,319	0	3,038,319
99	448000	Interdepartmental Revenue	1,751,509	0	1,751,509	1,487,680	0	1,487,680	263,829	0	263,829
99	499XXX	Unbilled Revenue	3,916,660	0	3,916,660	1,824,266	0	1,824,266	2,092,394	0	2,092,394
TOTAL SALES TO ULTIMATE CUSTOMERS			945,162,566	0	945,162,566	630,559,931	0	630,559,931	314,602,635	0	314,602,635
1	447XXX	Sales for Resale	0	273,292,745	273,292,745	0	176,219,162	176,219,162	0	97,073,583	97,073,583
TOTAL SALES OF ELECTRICITY			945,162,566	273,292,745	1,218,455,311	630,559,931	176,219,162	806,779,093	314,602,635	97,073,583	411,676,218
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	138,947	0	138,947	45,555	0	45,555	93,392	0	93,392
1	453000	Sales of Water & Water Power	0	771,242	771,242	0	497,297	497,297	0	273,945	273,945
1	454000	Rent from Electric Property	8,136,311	196,876	8,333,187	4,586,211	126,946	4,713,157	3,550,100	69,930	3,620,030
1	454100	Rent from Trnsmission Joint Use	55,234	0	55,234	20,259	0	20,259	34,975	0	34,975
1	456XXX	Other Electric Revenues	23,574,961	59,734,136	83,309,097	18,225,968	38,516,571	56,742,539	5,348,993	21,217,565	26,566,558
TOTAL OTHER OPERATING REVENUE			31,905,453	60,702,254	92,607,707	22,877,993	39,140,814	62,018,807	9,027,460	21,561,440	30,588,900
TOTAL ELECTRIC REVENUE			977,068,019	333,994,999	1,311,063,018	653,437,924	215,359,976	868,797,900	323,630,095	118,635,023	442,265,118

***** 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	153,154	153,154	0	98,754	98,754	0	54,400	54,400
1	501XXX	Fuel	0	45,204,651	45,204,651	0	29,147,959	29,147,959	0	16,056,692	16,056,692
1	502000	Steam Expense	0	4,199,710	4,199,710	0	2,707,973	2,707,973	0	1,491,737	1,491,737
1	505000	Electric Expense	0	847,447	847,447	0	546,434	546,434	0	301,013	301,013
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,909,941	6,909,941	0	4,455,530	4,455,530	0	2,454,411	2,454,411
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	68,068	0	68,068	(611,000)	0	(611,000)	679,068	0	679,068
MAINTENANCE											
1	510000	Supervision & Engineering	0	423,786	423,786	0	273,257	273,257	0	150,529	150,529
1	511000	Structures	0	898,340	898,340	0	579,250	579,250	0	319,090	319,090
1	512000	Boiler Plant	0	7,526,008	7,526,008	0	4,852,770	4,852,770	0	2,673,238	2,673,238
1	513000	Electric Plant	0	1,121,787	1,121,787	0	723,328	723,328	0	398,459	398,459
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,707,280	1,707,280	0	1,100,854	1,100,854	0	606,426	606,426
TOTAL STEAM POWER GENERATION EXP			68,068	68,992,104	69,060,172	(611,000)	44,486,109	43,875,109	679,068	24,505,995	25,185,063
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,208,489	2,208,489	0	1,424,034	1,424,034	0	784,455	784,455
1	536000	Water for Power	0	1,224,969	1,224,969	0	789,860	789,860	0	435,109	435,109
1	537000	Hydraulic Expense	6,985,690	3,328,007	10,313,697	4,554,868	2,145,899	6,700,767	2,430,822	1,182,108	3,612,930
1	538000	Electric Expense	0	6,320,727	6,320,727	0	4,075,605	4,075,605	0	2,245,122	2,245,122
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,246,555	2,246,555	0	1,448,579	1,448,579	0	797,976	797,976
1	540000	Rent	0	1,650,164	1,650,164	0	1,064,026	1,064,026	0	586,138	586,138
1	540100	MT Trust Funds Land Settlement Rents	5,988,250	0	5,988,250	3,881,067	0	3,881,067	2,107,183	0	2,107,183
MAINTENANCE											
1	541000	Supervision & Engineering	0	538,496	538,496	0	347,222	347,222	0	191,274	191,274
1	542000	Structures	0	451,635	451,635	0	291,214	291,214	0	160,421	160,421
1	543000	Reservoirs, Dams, & Waterways	0	458,029	458,029	0	295,337	295,337	0	162,692	162,692
1	544000	Electric Plant	0	2,949,355	2,949,355	0	1,901,744	1,901,744	0	1,047,611	1,047,611
1	545000	Miscellaneous Hydraulic Plant	0	628,609	628,609	0	405,327	405,327	0	223,282	223,282
TOTAL HYDRO POWER GENERATION EXP			12,973,940	22,005,035	34,978,975	8,435,935	14,188,847	22,624,782	4,538,005	7,816,188	12,354,193
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	487,976	487,976	0	314,647	314,647	0	173,329	173,329
1	547XXX	Fuel	0	136,757,314	136,757,314	0	88,181,116	88,181,116	0	48,576,198	48,576,198
1	548000	Generation Expense	0	4,632,657	4,632,657	0	2,987,137	2,987,137	0	1,645,520	1,645,520
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,323,269	1,323,269	0	853,244	853,244	0	470,025	470,025
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
MAINTENANCE											
1	551000	Supervision & Engineering	0	733,154	733,154	0	472,738	472,738	0	260,416	260,416
1	552000	Structures	0	98,390	98,390	0	63,442	63,442	0	34,948	34,948
1	553000	Generating & Electric Equipment	0	2,568,570	2,568,570	0	1,656,214	1,656,214	0	912,356	912,356
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,615,025	1,615,025	0	1,041,368	1,041,368	0	573,657	573,657
TOTAL OTHER POWER GENERATION EXP			0	148,319,460	148,319,460	0	95,636,388	95,636,388	0	52,683,072	52,683,072

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	13,198,649	237,751,846	250,950,495	0	153,302,390	153,302,390	13,198,649	84,449,456	97,648,105
1	556000	System Control & Load Dispatching	0	919,324	919,324	0	592,780	592,780	0	326,544	326,544
E-557	557XXX	Other Expense	24,955,552	35,980,467	60,936,019	5,279,478	23,200,205	28,479,683	19,676,074	12,780,262	32,456,336
TOTAL OTHER POWER SUPPLY EXPENSE			38,154,201	274,651,637	312,805,838	5,279,478	177,095,375	182,374,853	32,874,723	97,556,262	130,430,985
TOTAL PRODUCTION OPERATING EXP			51,196,209	513,968,236	565,164,445	13,104,413	331,406,719	344,511,132	38,091,796	182,561,517	220,653,313
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,323,296	2,323,296	0	1,498,061	1,498,061	0	825,235	825,235
1	561000	Load Dispatching	0	2,906,708	2,906,708	0	1,874,245	1,874,245	0	1,032,463	1,032,463
1	562000	Station Expense	0	401,495	401,495	0	258,884	258,884	0	142,611	142,611
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	286,410	286,410	0	184,677	184,677	0	101,733	101,733
1	565XXX	Transmission of Electricity by Others	0	19,109,788	19,109,788	0	12,321,991	12,321,991	0	6,787,797	6,787,797
1	566000	Miscellaneous Transmission Expense	0	4,247,070	4,247,070	0	2,738,511	2,738,511	0	1,508,559	1,508,559
1	567000	Rent	0	96,974	96,974	0	62,529	62,529	0	34,445	34,445
MAINTENANCE											
1	568000	Supervision & Engineering	0	336,348	336,348	0	216,877	216,877	0	119,471	119,471
1	569000	Structures	10,074	518,471	528,545	0	334,310	334,310	10,074	184,161	194,235
1	570000	Station Equipment	0	1,091,673	1,091,673	0	703,911	703,911	0	387,762	387,762
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	4,942	1,829,983	1,834,925	1,005	1,179,973	1,180,978	3,937	650,010	653,947
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	1,048	50,235	51,283	1,105	32,392	33,497	(57)	17,843	17,786
TOTAL TRANSMISSION OPERATING EXP			16,064	33,198,451	33,214,515	2,110	21,406,361	21,408,471	13,954	11,792,090	11,806,044

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended May 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-Production	15,980,502	31,522,035	47,502,537	11,486,339	20,325,408	31,811,747	4,494,163	11,196,627	15,690,790
E-DEPX		Depreciation Expense-Transmission	771,884	21,878,981	22,650,865	523,097	14,107,567	14,630,664	248,787	7,771,414	8,020,201
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,607	1,181,607	0	761,900	761,900	0	419,707	419,707
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power 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	1,866,780	0	1,866,780	1,076,325	0	1,076,325	790,455	0	790,455
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	262,170	0	262,170	0	0	0	262,170	0	262,170
99	407360	Amortization of CS2 & COLSTRIP O&M	1,039,362	0	1,039,362	0	0	0	1,039,362	0	1,039,362
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	362,899	0	362,899	281,023	0	281,023	81,876	0	81,876
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(3,030,557)	0	(3,030,557)	(1,474,013)	0	(1,474,013)	(1,556,544)	0	(1,556,544)
99	407434	EIM Deferred O&M	(372,938)	0	(372,938)	0	0	0	(372,938)	0	(372,938)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,313,682)	0	(15,313,682)	(10,264,285)	0	(10,264,285)	(5,049,397)	0	(5,049,397)
99	407451	Deferral CEIP	(1,468,744)	0	(1,468,744)	(1,468,744)	0	(1,468,744)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,162,192)	0	(2,162,192)	0	0	0	(2,162,192)	0	(2,162,192)
99	407494	Amortization of Schedule 98 REC Rev	83,052	0	83,052	83,052	0	83,052	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	17,525,360	17,525,360	0	11,300,352	11,300,352	0	6,225,008	6,225,008
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,869,795)	73,216,372	68,346,577	(1,796,180)	47,209,916	45,413,736	(3,073,615)	26,006,456	22,932,841
		TOTAL PRODUCTION & TRANSMISSION EXPEN	46,342,478	620,383,059	666,725,537	11,310,343	400,022,996	411,333,339	35,032,135	220,360,063	255,392,198

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	900,448	2,969,179	3,869,627	690,052	2,055,236	2,745,288	210,396	913,943	1,124,339
3	582000	Station Expense	849,613	107,543	957,156	586,307	74,440	660,747	263,306	33,103	296,409
3	583000	Overhead Line Expense	2,037,515	1,215,072	3,252,587	1,278,519	841,061	2,119,580	758,996	374,011	1,133,007
3	584000	Underground Line Expense	2,898,647	9,281	2,907,928	1,773,825	6,424	1,780,249	1,124,822	2,857	1,127,679
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	14,473	0	14,473	14,325	0	14,325	148	0	148
3	586000	Meter Expense	2,088,793	33,341	2,122,134	1,712,845	23,078	1,735,923	375,948	10,263	386,211
3	587000	Customer Installations Expense	707,615	82,681	790,296	439,401	57,231	496,632	268,214	25,450	293,664
3	588000	Miscellaneous Distribution Expense	5,529,175	3,438,994	8,968,169	4,184,281	2,380,437	6,564,718	1,344,894	1,058,557	2,403,451
3	589000	Rent	0	251,736	251,736	0	174,249	174,249	0	77,487	77,487
		MAINTENANCE:									
3	590000	Supervision & Engineering	279,257	920,851	1,200,108	203,496	637,404	840,900	75,761	283,447	359,208
3	591000	Structures	397,457	13,382	410,839	281,270	9,263	290,533	116,187	4,119	120,306
3	592000	Station Equipment	579,846	44,151	623,997	332,683	30,561	363,244	247,163	13,590	260,753
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	27,913,219	(835)	27,912,384	18,965,343	(578)	18,964,765	8,947,876	(257)	8,947,619
3	594000	Underground Lines	863,650	0	863,650	611,889	0	611,889	251,761	0	251,761
3	595000	Line Transformers	313,574	0	313,574	227,863	0	227,863	85,711	0	85,711
3	596000	Street Light & Signal System Maintenance Exp	75,076	0	75,076	66,586	0	66,586	8,490	0	8,490
3	597000	Meters	71,326	0	71,326	66,255	0	66,255	5,071	0	5,071
3	598000	Miscellaneous Distribution Expense	438,431	301,008	739,439	376,785	208,355	585,140	61,646	92,653	154,299
		TOTAL DISTRIBUTION OPERATING EXP	45,958,115	9,386,384	55,344,499	31,811,725	6,497,161	38,308,886	14,146,390	2,889,223	17,035,613
E-DEPX		Depreciation Expense-Distribution	60,626,763	86,509	60,713,272	40,873,593	59,881	40,933,474	19,753,170	26,628	19,779,798
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	117,274	0	117,274	117,274	0	117,274	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,476,440	0	57,476,440	51,967,963	0	51,967,963	5,508,477	0	5,508,477
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	118,220,477	86,509	118,306,986	92,958,830	59,881	93,018,711	25,261,647	26,628	25,288,275
		TOTAL DISTRIBUTION EXPENSES	164,178,592	9,472,893	173,651,485	124,770,555	6,557,042	131,327,597	39,408,037	2,915,851	42,323,888

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	127,816	127,816	0	83,060	83,060	0	44,756	44,756
2	902000	Meter Reading Expenses	499,534	112,611	612,145	343,473	73,179	416,652	156,061	39,432	195,493
2	903XXX	Customer Records & Collection Expenses	1,000,672	7,867,347	8,868,019	544,367	5,112,517	5,656,884	456,305	2,754,830	3,211,135
2	904000	Uncollectible Accounts	5,244,289	85,300	5,329,589	4,406,246	55,431	4,461,677	838,043	29,869	867,912
2	905000	Misc Customer Accounts	0	270,951	270,951	0	176,075	176,075	0	94,876	94,876
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,744,495	8,464,025	15,208,520	5,294,086	5,500,262	10,794,348	1,450,409	2,963,763	4,414,172
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	33,987,952	233,508	34,221,460	28,769,023	151,743	28,920,766	5,218,929	81,765	5,300,694
2	909000	Advertising	129,745	730,492	860,237	113,401	474,703	588,104	16,344	255,789	272,133
2	910000	Misc Customer Service & Info Exp	0	101,026	101,026	0	65,651	65,651	0	35,375	35,375
TOTAL CUSTOMER SERVICE & INFO EXP			34,117,697	1,065,026	35,182,723	28,882,424	692,097	29,574,521	5,235,273	372,929	5,608,202
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	28,710	0	28,710	28,710	0	28,710	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			28,710	0	28,710	28,710	0	28,710	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,707,439	31,338,876	33,046,315	819,497	21,530,748	22,350,245	887,942	9,808,128	10,696,070
4	921000	Office Supplies & Expenses	1,446	3,872,989	3,874,435	874	2,660,860	2,661,734	572	1,212,129	1,212,701
4	922000	Admin Exp Transferred--Credit	0	(117,372)	(117,372)	0	(80,638)	(80,638)	0	(36,734)	(36,734)
4	923000	Outside Services Employed	2,153,624	12,385,098	14,538,722	2,083,968	8,508,934	10,592,902	69,656	3,876,164	3,945,820
4	924000	Property Insurance Premium	0	2,952,400	2,952,400	0	2,028,387	2,028,387	0	924,013	924,013
4	925XXX	Injuries and Damages	7,100,293	8,186,362	15,286,655	4,750,100	5,624,276	10,374,376	2,350,193	2,562,086	4,912,279
4	926XXX	Employee Pensions and Benefits	3,453,406	26,717,938	30,171,344	2,558,761	18,356,025	20,914,786	894,645	8,361,913	9,256,558
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,648,301	4,863,325	8,511,626	2,967,594	3,135,872	6,103,466	680,707	1,727,453	2,408,160
4	930000	Miscellaneous General Expenses	170,033	6,847,186	7,017,219	140,231	4,704,222	4,844,453	29,802	2,142,964	2,172,766
4	931000	Rents	10,255	997,824	1,008,079	0	685,535	685,535	10,255	312,289	322,544
4	935000	Maintenance of General Plant	1,566,644	12,712,349	14,278,993	1,053,749	8,733,765	9,787,514	512,895	3,978,584	4,491,479
TOTAL ADMIN & GEN OPERATING EXP			19,812,641	110,756,975	130,569,616	14,374,774	75,887,986	90,262,760	5,437,867	34,868,989	40,306,856

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,779,932	18,975,870	22,755,802	2,853,972	13,036,992	15,890,964	925,960	5,938,878	6,864,838
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,593,852	44,052,901	46,646,753	2,593,852	30,265,665	32,859,517	0	13,787,236	13,787,236
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	(257,614)	0	(257,614)	0	0	0	(257,614)	0	(257,614)
99	407230	Tax Reform Amortization	(49,841)	0	(49,841)	0	0	0	(49,841)	0	(49,841)
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	302,478	1,823,195	2,125,673	242,435	1,216,217	1,458,652	60,043	606,978	667,021
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	892,597	0	892,597	277,622	0	277,622	614,975	0	614,975
99	407344	Regulatory Credit - Amort - WF Resiliency	7,012,445	0	7,012,445	5,471,779	0	5,471,779	1,540,666	0	1,540,666
99	407347	Regulatory Credit - Deferral - COVID-19	(187,294)	0	(187,294)	0	0	0	(187,294)	0	(187,294)
99	407357	AMORT OF INTERVENOR FUND DEFER	94,970	0	94,970	94,970	0	94,970	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	48,713	0	48,713	48,713	0	48,713	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	(1,269,405)	0	(1,269,405)	(1,269,405)	0	(1,269,405)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,839,933)	0	(1,839,933)	(1,823,425)	0	(1,823,425)	(16,508)	0	(16,508)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(8,850,119)	0	(8,850,119)	(7,006,765)	0	(7,006,765)	(1,843,354)	0	(1,843,354)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(4,775,631)	0	(4,775,631)	(3,199,277)	0	(3,199,277)	(1,576,354)	0	(1,576,354)
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	1,139,566	4,971,631	6,111,197	825,274	3,415,660	4,240,934	314,292	1,555,971	1,870,263
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,697,707	70,550,137	73,247,844	3,519,274	48,433,367	51,952,641	(821,567)	22,116,770	21,295,203
		TOTAL ADMIN & GENERAL EXPENSES	22,510,348	181,307,112	203,817,460	17,894,048	124,321,353	142,215,401	4,616,300	56,985,759	61,602,059
		TOTAL EXPENSES BEFORE FIT	273,922,320	820,692,115	1,094,614,435	188,180,166	537,093,750	725,273,916	85,742,154	283,598,365	369,340,519
		NET OPERATING INCOME (LOSS) BEFORE FIT			216,448,583			143,523,984			72,924,599
E-FIT		FEDERAL INCOME TAX			4,265,564			89,661			4,175,903
E-FIT		DEFERRED FEDERAL INCOME TAX			(10,810,685)			(6,150,963)			(4,659,722)
E-FIT		AMORTIZED ITC			(580,704)			(374,438)			(206,266)
		ELECTRIC NET OPERATING INCOME (LOSS)			223,574,408			149,959,724			73,614,684

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.984%	35.016%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.219%	30.781%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended May 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	178,308	758,806	937,114	150,098	489,278	639,376	28,210	269,528	297,738
1	456010	Other Electric Rev-Financial	0	(10,117,010)	(10,117,010)	0	(6,523,448)	(6,523,448)	0	(3,593,562)	(3,593,562)
1	456015	Other Electric Rev-CT Fuel Sales	0	19,563,913	19,563,913	0	12,614,811	12,614,811	0	6,949,102	6,949,102
1	456016	Other Electric Rev-Resource Opt	0	5,820,211	5,820,211	0	3,752,872	3,752,872	0	2,067,339	2,067,339
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	365,148	365,148	0	235,447	235,447	0	129,701	129,701
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	(167,604)	1,689,434	1,521,830	0	1,089,347	1,089,347	(167,604)	600,087	432,483
1	456050	Other Electric Rev-Attachment Fees	1,198,680	265	1,198,945	985,096	171	985,267	213,584	94	213,678
1	456100	Transmission Revenue of Others	0	31,106,532	31,106,532	0	20,057,492	20,057,492	0	11,049,040	11,049,040
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	1,169,699	1,169,699	0	754,222	754,222	0	415,477	415,477
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	(3,012,119)	0	(3,012,119)	(859,180)	0	(859,180)	(2,152,939)	0	(2,152,939)
1	456329	Amortization Res Decoupling Deferral	22,301,164	0	22,301,164	15,741,297	0	15,741,297	6,559,867	0	6,559,867
1	456338	Non-res Decoupling Deferred Rev	937,048	0	937,048	1,181,581	0	1,181,581	(244,533)	0	(244,533)
1	456339	Amortization Non-res Decoupling	1,376,215	0	1,376,215	896,114	0	896,114	480,101	0	480,101
1	456380	Other Electric Revenue-Clearwater	569,515	0	569,515	0	0	0	569,515	0	569,515
1	456700	Other Electric Rev-Low Voltage	193,752	0	193,752	130,961	0	130,961	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,952,604)	(2,952,604)	0	(1,903,839)	(1,903,839)	0	(1,048,765)	(1,048,765)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,952,604	2,952,604	0	1,903,839	1,903,839	0	1,048,765	1,048,765
1	456730	Other Elec Rev-Intraco Thermal	0	6,552,850	6,552,850	0	4,225,278	4,225,278	0	2,327,572	2,327,572
TOTAL ACCOUNT 456			23,574,959	59,734,134	83,309,093	18,225,967	38,516,570	56,742,537	5,348,992	21,217,564	26,566,556

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended May 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	210,745,551	210,745,551	0	135,888,731	135,888,731	0	74,856,820	74,856,820
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,646,482	1,646,482	0	1,061,652	1,061,652	0	584,830	584,830
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	13,198,649	0	13,198,649	0	0	0	13,198,649	0	13,198,649
1	555550	Non Monetary - Exchange Power	0	2,441	2,441	0	1,574	1,574	0	867	867
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,964,982	3,964,982	0	2,556,620	2,556,620	0	1,408,362	1,408,362
1	555710	Intercompany Purchase	0	1,169,699	1,169,699	0	754,222	754,222	0	415,477	415,477
1	555740	Purchased Power - EIM	0	20,222,691	20,222,691	0	13,039,591	13,039,591	0	7,183,100	7,183,100
TOTAL ACCOUNT 555			13,198,649	237,751,846	250,950,495	0	153,302,390	153,302,390	13,198,649	84,449,456	97,648,105

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended May 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	50,997	6,163,994	6,214,991	50,997	3,974,543	4,025,540	0	2,189,451	2,189,451
1	557010	Other Power Supply Expense - Financial	0	20,305,231	20,305,231	0	13,092,813	13,092,813	0	7,212,418	7,212,418
1	557018	Merchandise Processing Fee	0	51,712	51,712	0	33,344	33,344	0	18,368	18,368
1	557150	Fuel - Economic Dispatch	0	(22,388,183)	(22,388,183)	0	(14,435,900)	(14,435,900)	0	(7,952,283)	(7,952,283)
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	712,706	0	712,706	326,651	0	326,651	386,055	0	386,055
1	557165	Other Resource Costs-CAISO Charges	0	378,140	378,140	0	243,825	243,825	0	134,315	134,315
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	1,860	485,973	487,833	0	313,355	313,355	1,860	172,618	174,478
1	557171	REC Broker Fees	0	64,170	64,170	0	41,377	41,377	0	22,793	22,793
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,057,040	0	1,057,040	1,057,040	0	1,057,040	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	(12,736,518)	0	(12,736,518)	(12,736,518)	0	(12,736,518)	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	14,829,662	0	14,829,662	14,829,662	0	14,829,662	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,714,346	0	2,714,346	2,714,346	0	2,714,346	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,460,198)	0	(1,460,198)	(1,460,198)	0	(1,460,198)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,364,883	0	7,364,883	0	0	0	7,364,883	0	7,364,883
99	557390	Idaho PCA Amortization	11,602,096	0	11,602,096	0	0	0	11,602,096	0	11,602,096
1	557395	Optional Renewable Power Expense Offset	0	1,379	1,379	0	889	889	0	490	490
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,645,732	5,645,732	0	3,640,368	3,640,368	0	2,005,364	2,005,364
1	557711	Turbine Gas Bookout Offset	0	(5,645,732)	(5,645,732)	0	(3,640,368)	(3,640,368)	0	(2,005,364)	(2,005,364)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	27,972,438	27,972,438	0	18,036,628	18,036,628	0	9,935,810	9,935,810
TOTAL ACCOUNT 557			24,955,552	35,980,467	60,936,019	5,279,478	23,200,205	28,479,683	19,676,074	12,780,262	32,456,336

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended May 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	802,955	233,508	1,036,463	718,938	151,743	870,681	84,017	81,765	165,782
99	908600	Public Purpose Tariff Rider Expense Offset	32,828,209	0	32,828,209	27,585,510	0	27,585,510	5,242,699	0	5,242,699
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	195,260	0	195,260	303,047	0	303,047	(107,787)	0	(107,787)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,987,952	233,508	34,221,460	28,769,023	151,743	28,920,766	5,218,929	81,765	5,300,694

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.984%	35.016%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.44%	55.44%
2	Cost of Debt		5.235%	5.242%
	Total Weighted Cost		2.902%	2.906%
E-APL	Net Rate Base	3,335,355,664	2,239,710,619	1,095,645,045
	Interest Deduction for FIT Calculation	96,835,847	64,996,402	31,839,445
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	1,311,063,018	868,797,900	442,265,118
E-OPS	Less: Operating & Maintenance Expense	834,713,028	534,888,828	299,824,200
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	178,788,410	122,875,839	55,912,571
E-OTX	Less: Taxes Other than FIT	81,112,997	67,509,249	13,603,748
	Net Operating Income Before FIT	216,448,583	143,523,984	72,924,599
E-INT	Less: Interest Expense	96,835,847	64,996,402	31,839,445
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(99,274,065)	(78,100,624)	(21,173,441)
	Taxable Net Operating Income	20,312,212	426,958	19,885,254
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,265,564	89,661	4,175,903
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,265,564	89,661	4,175,903
E-DTE	Deferred FIT	12,290,194	11,394,876	895,318
E-DTE	Customer Tax Credit Amortization	(23,100,879)	(17,545,839)	(5,555,040)
1	411400 Amortized Investment Tax Credit	(580,704)	(374,438)	(206,266)
	Total Net FIT/Deferred FIT	(7,125,825)	(6,435,740)	(690,085)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended May 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	83,870,206	118,424,444	202,294,650	58,448,126	79,056,246	137,504,372	25,422,080	39,368,198	64,790,278
12	997001 Contributions In Aid of Construction	0	9,378,623	9,378,623	0	6,256,292	6,256,292	0	3,122,331	3,122,331
12	997002 Injuries and Damages	0	490,000	490,000	0	326,869	326,869	0	163,131	163,131
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	(1,143,525)	(1,143,525)	0	(762,823)	(762,823)	0	(380,702)	(380,702)
99	997007 Idaho PCA	18,594,040	0	18,594,040	0	0	0	18,594,040	0	18,594,040
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	313,421	313,421	0	209,077	209,077	0	104,344	104,344
99	997018 DSM Tariff Rider	(22,993,325)	(282)	(22,993,607)	(15,977,614)	(188)	(15,977,802)	(7,015,711)	(94)	(7,015,805)
12	997020 FAS87 Current Pension Accrual	0	(1,497,855)	(1,497,855)	0	(999,189)	(999,189)	0	(498,666)	(498,666)
12	997027 Uncollectibles	4,302,892	(3,048,510)	1,254,382	2,659,434	(2,033,600)	625,834	1,643,458	(1,014,910)	628,548
99	997031 Decoupling Mechanism	(21,602,310)	0	(21,602,310)	(16,959,813)	0	(16,959,813)	(4,642,497)	0	(4,642,497)
12	997032 Interest Rate Swaps	0	7,390,442	7,390,442	0	4,930,016	4,930,016	0	2,460,426	2,460,426
99	997033 BPA Residential Exchange	477,888	0	477,888	321,727	0	321,727	156,161	0	156,161
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	94,407	94,407	0	64,860	64,860	0	29,547	29,547
99	997043 Washington Deferred Power Costs	4,140,237	0	4,140,237	4,140,237	0	4,140,237	0	0	0
12	997044 Non-Monetary Power Costs	0	2,441	2,441	0	1,628	1,628	0	813	813
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	(2,457,666)	(2,457,666)	0	(1,639,460)	(1,639,460)	0	(818,206)	(818,206)
12	997049 Tax Depreciation	0	(179,347,723)	(179,347,723)	0	(119,639,279)	(119,639,279)	0	(59,708,444)	(59,708,444)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	589,756	589,756	0	294,330	294,330
99	997065 Amortization - Unbilled Revenue Add-Ins	1,005,118	0	1,005,118	734,648	0	734,648	270,470	0	270,470
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	4,919,713	4,919,713	0	3,281,842	3,281,842	0	1,637,871	1,637,871
12	997081 Deferred Compensation	0	(33,927)	(33,927)	0	(22,632)	(22,632)	0	(11,295)	(11,295)
4	997082 Meal Disallowances	0	696,502	696,502	0	478,518	478,518	0	217,984	217,984
12	997083 Paid Time Off	0	739,601	739,601	0	493,373	493,373	0	246,228	246,228
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(1,122,830)	0	(1,122,830)	0	0	0	(1,122,830)	0	(1,122,830)
99	997095 WA REC Deferral	1,254,148	0	1,254,148	1,254,148	0	1,254,148	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,826	21,826	0	10,893	10,893
99	997098 Provision for Rate Refund	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(67,238,075)	(67,238,075)	0	(44,853,175)	(44,853,175)	0	(22,384,900)	(22,384,900)
99	997102 Amort Idaho Earnings Test (254229)	(257,614)	0	(257,614)	0	0	0	(257,614)	0	(257,614)
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	(49,841)	0	(49,841)	0	0	0	(49,841)	0	(49,841)
99	997110 FISERVE	77,798	267,472	345,270	0	178,425	178,425	77,798	89,047	166,845
12	997111 Capitalized Transportation	0	(104,427)	(104,427)	0	(69,661)	(69,661)	0	(34,766)	(34,766)
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,727	87,727	0	43,782	43,782
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(4,246,815)	0	(4,246,815)	(2,637,278)	0	(2,637,278)	(1,609,537)	0	(1,609,537)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended May 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	4,165,616	4,165,616	0	2,778,799	2,778,799	0	1,386,817	1,386,817
99	997120 Transportation Tax Disallowance	0	126,857	126,857	0	84,624	84,624	0	42,233	42,233
99	997122 Regulatory Fees	(1,269,405)	0	(1,269,405)	(1,269,405)	0	(1,269,405)	0	0	0
99	997123 EIM Deferred O&M	262,170	0	262,170	0	0	0	262,170	0	262,170
99	997125 COVID-19	(2,278,064)	0	(2,278,064)	(1,823,425)	0	(1,823,425)	(454,639)	0	(454,639)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,216)	(170,216)	0	(84,950)	(84,950)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	285,991	285,991	0	190,779	190,779	0	95,212	95,212
99	997129 Mixed Service Costs (IDD#5)	0	(27,566,667)	(27,566,667)	0	(18,389,172)	(18,389,172)	0	(9,177,495)	(9,177,495)
99	997130 Wild Fire Resiliency Deferral	(1,844,161)	0	(1,844,161)	(1,541,473)	0	(1,541,473)	(302,688)	0	(302,688)
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	(1,468,744)	0	(1,468,744)	(1,468,744)	0	(1,468,744)	0	0	0
99	997138 Intervenor Funding	89,665	0	89,665	89,665	0	89,665	0	0	0
99	997139 Pension Settlement	0	460,904	460,904	0	307,460	307,460	0	153,444	153,444
99	997140 Insurance Balancing	(4,729,590)	0	(4,729,590)	(3,153,236)	0	(3,153,236)	(1,576,354)	0	(1,576,354)
99	997141 CCA	67,850	0	67,850	(611,000)	0	(611,000)	678,850	0	678,850
99	997143 Depreciation Rate Deferral	471,303	0	471,303	280,664	0	280,664	190,639	0	190,639
	997145 Sec 174 Research Costs	0	4,634,231	4,634,231	0	3,091,403	3,091,403	0	1,542,828	1,542,828
	TOTAL SCHEDULE M ADJUSTMENTS	54,431,179	(153,705,244)	(99,274,065)	24,847,409	(102,948,033)	(78,100,624)	29,583,770	(50,757,211)	(21,173,441)

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%	66.708%	33.292%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended May 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	19,338,304	19,338,304	0	12,900,196	12,900,196	0	6,438,108	6,438,108
99	410100	Deferred Federal Income Tax Expense - Washingto	6,442,484	0	6,442,484	6,442,484	0	6,442,484	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	559,350	0	559,350	0	0	0	559,350	0	559,350
	410100	Total	7,001,834	19,338,304	26,340,138	6,442,484	12,900,196	19,342,680	559,350	6,438,108	6,997,458
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(16,051,139)	(16,051,139)	0	(10,707,394)	(10,707,394)	0	(5,343,745)	(5,343,745)
99	411100	Deferred Federal Income Tax Expense - Washingto	620,337	0	620,337	620,337	0	620,337	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,910,300)	0	(1,910,300)	0	0	0	(1,910,300)	0	(1,910,300)
	411100	Total	(1,289,963)	(16,051,139)	(17,341,102)	620,337	(10,707,394)	(10,087,057)	(1,910,300)	(5,343,745)	(7,254,045)
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	2,139,253	0	2,139,253	2,139,253	0	2,139,253	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,151,905	0	1,151,905	0	0	0	1,151,905	0	1,151,905
	410193	Total	3,291,158	0	3,291,158	2,139,253	0	2,139,253	1,151,905	0	1,151,905
Total Deferred Federal Income Tax Expense			9,003,029	3,287,165	12,290,194	9,202,074	2,192,802	11,394,876	(199,045)	1,094,363	895,318
99	411193	Customer Tax Credit Amortization - Washington	(17,545,839)	0	(17,545,839)	(17,545,839)	0	(17,545,839)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(5,555,040)	0	(5,555,040)	0	0	0	(5,555,040)	0	(5,555,040)
	411193	Total	(23,100,879)	0	(23,100,879)	(17,545,839)	0	(17,545,839)	(5,555,040)	0	(5,555,040)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.708%			33.292%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	67,550	67,550	0	43,556	43,556	0	23,994	23,994
1	408140	State Kwh Generation Tax	0	1,269,769	1,269,769	0	818,747	818,747	0	451,022	451,022
1	408150	R&P Property Tax--Production	0	12,151,149	12,151,149	0	7,835,061	7,835,061	0	4,316,088	4,316,088
1	408180	R&P Property Tax--Transmission	0	4,016,719	4,016,719	0	2,589,980	2,589,980	0	1,426,739	1,426,739
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
TOTAL PRODUCTION & TRANSMISSION			0	17,525,360	17,525,360	0	11,300,352	11,300,352	0	6,225,008	6,225,008
DISTRIBUTION											
99	408110	State Excise Tax	25,107,906	0	25,107,906	25,107,843	0	25,107,843	63	0	63
99	408120	Municipal Occupation & License Tax	25,433,749	0	25,433,749	21,340,016	0	21,340,016	4,093,733	0	4,093,733
99	408160	Miscellaneous State or Local Tax--WA & ID	204	0	204	0	0	0	204	0	204
99	408170	R&P Property Tax--Distribution	6,960,989	0	6,960,989	5,520,104	0	5,520,104	1,440,885	0	1,440,885
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)
TOTAL DISTRIBUTION			57,476,440	0	57,476,440	51,967,963	0	51,967,963	5,508,477	0	5,508,477
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,139,566	4,971,631	6,111,197	825,274	3,415,660	4,240,934	314,292	1,555,971	1,870,263
TOTAL A&G			1,139,566	4,971,631	6,111,197	825,274	3,415,660	4,240,934	314,292	1,555,971	1,870,263
TOTAL TAXES OTHER THAN FIT			58,616,006	22,496,991	81,112,997	52,793,237	14,716,012	67,509,249	5,822,769	7,780,979	13,603,748

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 May 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,066,666	7,066,666	0	4,556,586	4,556,586	0	2,510,080	2,510,080
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	969,313	969,313	0	625,013	625,013	0	344,300	344,300
1	182381	CDA Settlement Past Storage	0	26,191,037	26,191,037	0	16,887,981	16,887,981	0	9,303,056	9,303,056
1	302000	Franchises & Consents	2,925,492	44,049,218	46,974,710	2,925,492	28,402,936	31,328,428	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	6,132,496	104,778,174	110,910,670	6,132,496	71,985,749	78,118,245	0	32,792,425	32,792,425
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	36,700,955	36,700,955	0	25,214,657	25,214,657	0	11,486,298	11,486,298
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	3,746,344	59,497	3,805,841	3,746,344	40,876	3,787,220	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,763,210	16,763,210	0	11,516,828	11,516,828	0	5,246,382	5,246,382
		TOTAL INTANGIBLE PLANT	13,124,048	353,843,826	366,967,874	13,124,048	239,205,211	252,329,259	0	114,638,615	114,638,615
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	112,109,038	28,843,535	140,952,573	73,245,032	18,598,311	91,843,343	38,864,006	10,245,224	49,109,230
1	312000	Boiler Plant	146,718,597	75,487,745	222,206,342	93,370,712	48,674,498	142,045,210	53,347,885	26,813,247	80,161,132
1	313000	Generators	485,779	0	485,779	312,784	0	312,784	172,995	0	172,995
1	314000	Turbogenerator Units	39,889,058	18,659,818	58,548,876	26,071,612	12,031,851	38,103,463	13,817,446	6,627,967	20,445,413
1	315000	Accessory Electric Equipment	18,526,075	12,501,086	31,027,161	12,101,096	8,060,700	20,161,796	6,424,979	4,440,386	10,865,365
1	316000	Miscellaneous Power Plant Equipment	15,143,337	2,804,155	17,947,492	9,892,594	1,808,119	11,700,713	5,250,743	996,036	6,246,779
		TOTAL STEAM PRODUCTION PLANT	332,871,884	142,153,921	475,025,805	214,993,830	91,660,848	306,654,678	117,878,054	50,493,073	168,371,127
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	117,780,513	117,780,513	0	75,944,875	75,944,875	0	41,835,638	41,835,638
1	332XXX	Reservoirs, Dams, & Waterways	0	266,998,818	266,998,818	0	172,160,838	172,160,838	0	94,837,980	94,837,980
1	333000	Waterwheels, Turbines, & Generators	0	236,058,747	236,058,747	0	152,210,680	152,210,680	0	83,848,067	83,848,067
1	334000	Accessory Electric Equipment	0	86,963,787	86,963,787	0	56,074,250	56,074,250	0	30,889,537	30,889,537
1	335XXX	Miscellaneous Power Plant Equipment	0	14,384,330	14,384,330	0	9,275,016	9,275,016	0	5,109,314	5,109,314
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
		TOTAL HYDRAULIC PRODUCTION PLANT	0	794,485,226	794,485,226	0	512,284,074	512,284,074	0	282,201,152	282,201,152
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,628,021	17,628,021	0	11,366,548	11,366,548	0	6,261,473	6,261,473
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,473	21,071,473	0	13,586,886	13,586,886	0	7,484,587	7,484,587
1	343000	Prime Movers	0	21,395,146	21,395,146	0	13,795,590	13,795,590	0	7,599,556	7,599,556
1	344000	Generators	0	240,264,244	240,264,244	0	154,922,385	154,922,385	0	85,341,859	85,341,859
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	27,091,745	27,091,745	0	17,468,757	17,468,757	0	9,622,988	9,622,988
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	1,626,881	1,626,881	0	1,049,013	1,049,013	0	577,868	577,868
		TOTAL OTHER PRODUCTION PLANT	0	330,188,038	330,188,038	0	212,905,247	212,905,247	0	117,282,791	117,282,791
		TOTAL PRODUCTION PLANT	332,871,884	1,266,827,185	1,599,699,069	214,993,830	816,850,169	1,031,843,999	117,878,054	449,977,016	567,855,070

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

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,382,861	30,011,219	410,632	18,946,069	19,356,701	217,726	10,436,792	10,654,518
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	60,149	37,352,016	37,412,165	38,779	24,084,580	24,123,359	21,370	13,267,436	13,288,806
1	353XXX	Station Equipment	12,950,857	383,903,690	396,854,547	8,464,377	247,541,099	256,005,476	4,486,480	136,362,591	140,849,071
1	354000	Towers & Fixtures	16,042,300	1,142,818	17,185,118	10,484,035	736,889	11,220,924	5,558,265	405,929	5,964,194
1	355000	Poles & Fixtures	5,418	383,165,653	383,171,071	3,541	247,065,213	247,068,754	1,877	136,100,440	136,102,317
1	356000	Overhead Conductors & Devices	12,583,092	178,988,803	191,571,895	8,222,522	115,411,980	123,634,502	4,360,570	63,576,823	67,937,393
1	357000	Underground Conduit	0	3,349,088	3,349,088	0	2,159,492	2,159,492	0	1,189,596	1,189,596
1	358000	Underground Conductors & Devices	0	6,826,624	6,826,624	0	4,401,807	4,401,807	0	2,424,817	2,424,817
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
		TOTAL TRANSMISSION PLANT	42,349,008	1,026,640,857	1,068,989,865	27,675,404	661,978,024	689,653,428	14,673,604	364,662,833	379,336,437
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	4,243,676	0	4,243,676	1,486,081	0	1,486,081	2,757,595	0	2,757,595
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,241,623	0	32,241,623	23,343,720	0	23,343,720	8,897,903	0	8,897,903
3	362000	Station Equipment	173,992,593	3,297,246	177,289,839	114,718,747	2,282,321	117,001,068	59,273,846	1,014,925	60,288,771
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	601,544,121	0	601,544,121	397,920,087	0	397,920,087	203,624,034	0	203,624,034
99	365000	Overhead Conductors & Devices	377,121,233	0	377,121,233	236,403,966	0	236,403,966	140,717,267	0	140,717,267
99	366000	Underground Conduit	180,137,629	0	180,137,629	119,988,325	0	119,988,325	60,149,304	0	60,149,304
99	367000	Underground Conductors & Devices	299,045,957	0	299,045,957	198,311,046	0	198,311,046	100,734,911	0	100,734,911
99	368000	Line Transformers	367,312,300	0	367,312,300	258,128,246	0	258,128,246	109,184,054	0	109,184,054
99	369XXX	Services	230,193,258	0	230,193,258	148,621,687	0	148,621,687	81,571,571	0	81,571,571
99	371XXX	Installations on Customers' Premises	12,221,321	0	12,221,321	12,221,321	0	12,221,321	0	0	0
99	370XXX	Meters	87,988,914	0	87,988,914	63,201,007	0	63,201,007	24,787,907	0	24,787,907
99	373XXX	Street Light & Signal Systems	86,149,700	0	86,149,700	56,806,238	0	56,806,238	29,343,462	0	29,343,462
		TOTAL DISTRIBUTION PLANT	2,464,453,735	3,297,246	2,467,750,981	1,641,514,836	2,282,321	1,643,797,157	822,938,899	1,014,925	823,953,824
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,063,024	11,578,976	811,230	6,913,599	7,724,829	704,722	3,149,425	3,854,147
4	390XXX	Structures & Improvements	27,997,916	113,100,137	141,098,053	18,172,619	77,703,187	95,875,806	9,825,297	35,396,950	45,222,247
4	391XXX	Office Furniture & Equipment	2,270,797	45,480,058	47,750,855	2,255,261	31,246,164	33,501,425	15,536	14,233,894	14,249,430
4	392XXX	Transportation Equipment	39,984,653	33,590,917	73,575,570	27,016,143	23,077,968	50,094,111	12,968,510	10,512,949	23,481,459
4	393000	Stores Equipment	898,454	4,410,103	5,308,557	713,049	3,029,873	3,742,922	185,405	1,380,230	1,565,635
4	394000	Tools, Shop & Garage Equipment	3,303,518	19,317,578	22,621,096	1,905,639	13,271,756	15,177,395	1,397,879	6,045,822	7,443,701
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	3,769,362	4,170,439	398,866	2,589,665	2,988,531	2,211	1,179,697	1,181,908
4	396XXX	Power Operated Equipment	20,405,116	5,501,579	25,906,695	12,500,353	3,779,750	16,280,103	7,904,763	1,721,829	9,626,592
4	397XXX	Communications Equipment	29,628,582	113,266,196	142,894,778	22,834,723	77,817,275	100,651,998	6,793,859	35,448,921	42,242,780
4	398000	Miscellaneous Equipment	10,423	863,594	874,017	0	593,315	593,315	10,423	270,279	280,702
		TOTAL GENERAL PLANT	126,416,488	349,479,335	475,895,823	86,607,883	240,102,788	326,710,671	39,808,605	109,376,547	149,185,152
		TOTAL PLANT IN SERVICE	2,979,215,163	3,000,088,449	5,979,303,612	1,983,916,001	1,960,418,513	3,944,334,514	995,299,162	1,039,669,936	2,034,969,098

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended May 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	(303,876,743)	(78,807,636)	(382,684,379)	(201,967,296)	(50,815,164)	(252,782,460)	(101,909,447)	(27,992,472)	(129,901,919)
E-ADEP		Hydro Production Plant	0	(210,206,441)	(210,206,441)	0	(135,541,113)	(135,541,113)	0	(74,665,328)	(74,665,328)
E-ADEP		Other Production Plant	0	(184,117,211)	(184,117,211)	0	(118,718,778)	(118,718,778)	0	(65,398,433)	(65,398,433)
E-ADEP		Transmission Plant	(28,411,334)	(263,427,993)	(291,839,327)	(17,453,597)	(169,858,370)	(187,311,967)	(10,957,737)	(93,569,623)	(104,527,360)
E-ADEP		Distribution Plant	(809,619,140)	(609,435)	(810,228,575)	(507,164,617)	(421,845)	(507,586,462)	(302,454,523)	(187,590)	(302,642,113)
E-ADEP		General Plant	(51,991,167)	(116,619,568)	(168,610,735)	(34,696,403)	(80,121,142)	(114,817,545)	(17,294,764)	(36,498,426)	(53,793,190)
		TOTAL ACCUMULATED DEPRECIATION	(1,193,898,384)	(853,788,284)	(2,047,686,668)	(761,281,913)	(555,476,412)	(1,316,758,325)	(432,616,471)	(298,311,872)	(730,928,343)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,144,460)	(20,144,460)	0	(12,989,148)	(12,989,148)	0	(7,155,312)	(7,155,312)
E-AAMT		Distribution-Franchises/Misc Intangibles	(624,964)	0	(624,964)	(624,964)	0	(624,964)	0	0	0
E-AAMT		General Plant - 303000	0	(4,143,891)	(4,143,891)	0	(2,841,712)	(2,841,712)	0	(1,302,179)	(1,302,179)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,987,500)	(150,285,256)	(156,272,756)	(5,987,500)	(103,250,479)	(109,237,979)	0	(47,034,777)	(47,034,777)
E-AAMT		General Plant - 390200, 396200	0	(1,755,578)	(1,755,578)	0	(1,206,135)	(1,206,135)	0	(549,443)	(549,443)
		TOTAL ACCUMULATED AMORTIZATION	(6,612,464)	(176,329,185)	(182,941,649)	(6,612,464)	(120,287,474)	(126,899,938)	0	(56,041,711)	(56,041,711)
		TOTAL ACCUMULATED DEPR/AMORT	(1,200,510,848)	(1,030,117,469)	(2,230,628,317)	(767,894,377)	(675,763,886)	(1,443,658,263)	(432,616,471)	(354,353,583)	(786,970,054)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,778,704,315	1,969,970,980	3,748,675,295	1,216,021,624	1,284,654,627	2,500,676,251	562,682,691	685,316,353	1,247,999,044
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	(544,859,158)	(544,859,158)	0	(363,464,647)	(363,464,647)	0	(181,394,511)	(181,394,511)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,949,306)	(44,949,306)	0	(30,881,522)	(30,881,522)	0	(14,067,784)	(14,067,784)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(5,009,208)	(5,009,208)	0	(3,441,476)	(3,441,476)	0	(1,567,732)	(1,567,732)
4		ADFIT - Common Plant (283750 from C-DTX)	0	23,018	23,018	0	15,814	15,814	0	7,204	7,204
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,500,118)	(5,500,118)	0	(3,546,476)	(3,546,476)	0	(1,953,642)	(1,953,642)
1		ADFIT - CDA Settlement Costs (283333)	0	(203,556)	(203,556)	0	(131,253)	(131,253)	0	(72,303)	(72,303)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(931,205)	(931,205)	0	(621,188)	(621,188)	0	(310,017)	(310,017)
		TOTAL ACCUMULATED DFIT	0	(601,429,533)	(601,429,533)	0	(402,070,748)	(402,070,748)	0	(199,358,785)	(199,358,785)
		NET ELECTRIC UTILITY PLANT	1,778,704,315	1,368,541,447	3,147,245,762	1,216,021,624	882,583,879	2,098,605,503	562,682,691	485,957,568	1,048,640,259

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.219%	30.781%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.708%	33.292%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended May 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	1,778,704,315	1,368,541,447	3,147,245,762	1,216,021,624	882,583,879	2,098,605,503	562,682,691	485,957,568	1,048,640,259
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,179,148	44,316,107	52,495,255	6,167,643	30,446,495	36,614,138	2,011,505	13,869,612	15,881,117
4	Accumulated Amortization - AFUDC (182318)	(1,679,346)	(7,814,178)	(9,493,524)	(1,267,350)	(5,368,575)	(6,635,925)	(411,996)	(2,445,603)	(2,857,599)
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)	2,375,440	0	2,375,440	0	0	0	2,375,440	0	2,375,440
99	ADFIT - Boulder Park Disallowed (190040)	47,158	0	47,158	0	0	0	47,158	0	47,158
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)	13,933,018	0	13,933,018	13,933,018	0	13,933,018	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,097,935	0	21,097,935	21,097,935	0	21,097,935	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,356,500)	0	(7,356,500)	(7,356,500)	0	(7,356,500)	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)	(4,988,311)	0	(4,988,311)	(1,335,203)	0	(1,335,203)	(3,653,108)	0	(3,653,108)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(8,183,580)	0	(8,183,580)	(7,782,232)	0	(7,782,232)	(401,348)	0	(401,348)
99	ADFIT-Customer Tax Credit (190393)	1,718,552	0	1,718,552	1,634,269	0	1,634,269	84,283	0	84,283
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,869,568)	0	(5,869,568)	(3,228,376)	0	(3,228,376)	(2,641,192)	0	(2,641,192)
99	Colstrip-Regulatory Asset (182327)	21,858,082	0	21,858,082	12,801,963	0	12,801,963	9,056,119	0	9,056,119
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(217,899)	0	(217,899)	161,219	0	161,219	(379,118)	0	(379,118)
99	Colstrip Reg Asset ADFIT (283376)	(3,175,912)	0	(3,175,912)	(2,207,895)	0	(2,207,895)	(968,017)	0	(968,017)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(9,722,615)	0	(9,722,615)	(6,984,380)	0	(6,984,380)	(2,738,235)	0	(2,738,235)
99	Colstrip ARO Liability (230027)	(15,426,110)	0	(15,426,110)	(10,080,966)	0	(10,080,966)	(5,345,144)	0	(5,345,144)
99	Colstrip ARO ADFIT (190376)	3,239,483	0	3,239,483	2,117,003	0	2,117,003	1,122,480	0	1,122,480
99	Colstrip ARO ADFIT (283377)	(1,557,589)	0	(1,557,589)	(885,448)	0	(885,448)	(672,141)	0	(672,141)
99	Customer Deposits (235199)	(4,511)	0	(4,511)	(4,511)	0	(4,511)	0	0	0
C-WKC	Working Capital	122,801,388	0	122,801,388	88,046,203	0	88,046,203	34,755,185	0	34,755,185
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	151,607,973	36,501,929	188,109,902	116,027,196	25,077,920	141,105,116	35,580,777	11,424,009	47,004,786
	NET RATE BASE	1,930,312,288	1,405,043,376	3,335,355,664	1,332,048,820	907,661,799	2,239,710,619	598,263,468	497,381,577	1,095,645,045

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended May 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
Electric Production													
1	Steam (ED-AN)	3,881,523	3,881,523			3,881,523	3,881,523		2,502,806	2,502,806		1,378,717	1,378,717
	Steam (ED-ID)	4,494,163	4,494,163		4,494,163		4,494,163				4,494,163		4,494,163
	Steam (ED-WA)	11,486,339	11,486,339		11,486,339		11,486,339	11,486,339		11,486,339			
1	Hydro (ED-AN)	16,983,026	16,983,026			16,983,026	16,983,026		10,950,655	10,950,655		6,032,371	6,032,371
1	Other (ED-AN)	10,657,486	10,657,486			10,657,486	10,657,486		6,871,947	6,871,947		3,785,539	3,785,539
Total Electric Production		47,502,537	47,502,537			15,980,502	31,522,035	47,502,537	11,486,339	20,325,408	31,811,747	4,494,163	11,196,627
Electric Transmission													
1	ED-AN	21,878,981	21,878,981			21,878,981	21,878,981		14,107,567	14,107,567		7,771,414	7,771,414
	ED-ID	248,787	248,787		248,787		248,787				248,787		248,787
	ED-WA	523,097	523,097		523,097		523,097	523,097		523,097			523,097
Total Electric Transmission		22,650,865	22,650,865			771,884	21,878,981	22,650,865	523,097	14,107,567	14,630,664	248,787	7,771,414
Electric Distribution													
3	ED-AN	86,509	86,509			86,509	86,509		59,881	59,881		26,628	26,628
	ED-ID	19,753,170	19,753,170		19,753,170		19,753,170				19,753,170		19,753,170
	ED-WA	40,873,593	40,873,593		40,873,593		40,873,593	40,873,593		40,873,593			40,873,593
Total Electric Distribution		60,713,272	60,713,272			60,626,763	86,509	60,713,272	40,873,593	59,881	40,933,474	19,753,170	26,628
Gas Underground Storage													
	GD-AN	776,085		776,085									
	GD-OR	132,444			132,444								
Total Gas Underground Storage		908,529		776,085	132,444								
Gas Distribution													
	GD-AN	55,542		55,542									
	GD-ID	7,099,343		7,099,343									
	GD-WA	17,314,263		17,314,263									
	GD-OR	11,385,480			11,385,480								
Total Gas Distribution		35,854,628		24,469,148	11,385,480								
General Plant													
4	ED-AN	2,738,931	2,738,931			2,738,931	2,738,931		1,881,728	1,881,728		857,203	857,203
	ED-ID	570,799	570,799		570,799		570,799				570,799		570,799
	ED-WA	1,524,827	1,524,827		1,524,827		1,524,827	1,524,827		1,524,827			
7,4	CD-AA	21,755,123	15,548,822	4,285,759	1,920,542	15,548,822	15,548,822		10,682,507	10,682,507		4,866,315	4,866,315
9,4	CD-AN	878,574	688,117	190,457		688,117	688,117		472,757	472,757		215,360	215,360
9	CD-ID	453,463	355,161	98,302		355,161	355,161				355,161		355,161
9	CD-WA	1,697,026	1,329,145	367,881		1,329,145	1,329,145	1,329,145		1,329,145			
8	GD-AA	343,759		236,589	107,170								
	GD-AN	22,297		22,297									
	GD-ID	50,560		50,560									
	GD-WA	1,118,527		1,118,527									
	GD-OR	179,692			179,692								
Total General Plant		31,333,578	22,755,802	6,370,372	2,207,404	3,779,932	18,975,870	22,755,802	2,853,972	13,036,992	15,890,964	925,960	5,938,878
Total Depreciation Expense		198,963,409	153,622,476	31,615,605	13,725,328	81,159,081	72,463,395	153,622,476	55,737,001	47,529,848	103,266,849	25,422,080	24,933,547

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3 Direct Distribution Operating Exper	69.219%	30.781%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended May 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	
Production/Transmission														
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	263,207	263,207			263,207	263,207		169,716	169,716		93,491	93,491	
Total Production/Transmission		1,181,607	1,181,607			1,181,607	1,181,607		761,900	761,900		419,707	419,707	
Distribution														
	Franchises (302000) ED-WA	111,408	111,408		111,408		111,408	111,408		111,408				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866		5,866		5,866	5,866		5,866				
Total Distribution		117,274	117,274		117,274		117,274	117,274		117,274				
General Plant - 303000														
7,4	CD-AA	414,833	296,489	81,723	36,621	296,489	296,489		203,697	203,697		92,792	92,792	
9,1	CD-AN	9,729	7,620	2,109		7,620	7,620		4,913	4,913		2,707	2,707	
	GD-ID	14,795		14,795										
	GD-WA	24,862		24,862										
	GD-OR	6,607			6,607									
Total General Plant - 303000		470,826	304,109	123,489	43,228		304,109	304,109		208,610	208,610		95,499	95,499
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	50,670,251	36,215,041	9,982,040	4,473,170	36,215,041	36,215,041		24,880,820	24,880,820		11,334,221	11,334,221	
9,4	CD-AN	89,001	69,707	19,294		69,707	69,707		47,891	47,891		21,816	21,816	
9,4	CD-ID	0	0	0		0	0					0	0	
9,4	CD-WA	1,610,087	1,261,052	349,035		1,261,052	1,261,052	1,261,052		1,261,052			0	
4	ED-AN	7,768,153	7,768,153			7,768,153	7,768,153		5,336,954	5,336,954		2,431,199	2,431,199	
	ED-ID	0	0			0	0					0	0	
	ED-WA	1,332,800	1,332,800			1,332,800	1,332,800	1,332,800		1,332,800				
8	GD-AA	236,455		162,738	73,717									
	GD-AN	0		0										
	GD-OR	71,608			71,608									
Total Miscellaneous IT Intangible Plt - 3031XX		61,778,355	46,646,753	10,513,107	4,618,495	2,593,852	44,052,901	46,646,753	2,593,852	30,265,665	32,859,517	0	13,787,236	13,787,236
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
4	ED-AN	422,431	422,431			422,431	422,431		290,223	290,223		132,208	132,208	
	GD-OR	0			0									
Total General Plant - 390200, 396200		422,431	422,431	0	0		422,431	422,431		290,223	290,223		132,208	132,208
Total Amortization Expense		63,970,493	48,672,174	10,636,596	4,661,723	2,711,126	45,961,048	48,672,174	2,711,126	31,526,398	34,237,524	0	14,434,650	14,434,650

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended May 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	
Electric Production														
1	Steam (ED-AN)	(78,807,636)	(78,807,636)			(78,807,636)	(78,807,636)		(50,815,164)	(50,815,164)		(27,992,472)	(27,992,472)	
	Steam (ED-ID)	(101,909,447)	(101,909,447)		(101,909,447)	(101,909,447)	(101,909,447)				(101,909,447)		(101,909,447)	
	Steam (ED-WA)	(201,967,296)	(201,967,296)		(201,967,296)	(201,967,296)	(201,967,296)	(201,967,296)		(201,967,296)				
1	Hydro (ED-AN)	(210,206,441)	(210,206,441)			(210,206,441)	(210,206,441)		(135,541,113)	(135,541,113)		(74,665,328)	(74,665,328)	
1	Other (ED-AN)	(184,117,211)	(184,117,211)			(184,117,211)	(184,117,211)		(118,718,778)	(118,718,778)		(65,398,433)	(65,398,433)	
Total Electric Production		(777,008,031)	(777,008,031)		(303,876,743)	(473,131,288)	(777,008,031)		(201,967,296)	(305,075,055)	(507,042,351)	(101,909,447)	(168,056,233)	(269,965,680)
Electric Transmission														
1	ED-AN	(263,427,993)	(263,427,993)			(263,427,993)	(263,427,993)		(169,858,370)	(169,858,370)		(93,569,623)	(93,569,623)	
	ED-ID	(10,957,737)	(10,957,737)		(10,957,737)	(10,957,737)	(10,957,737)				(10,957,737)		(10,957,737)	
	ED-WA	(17,453,597)	(17,453,597)		(17,453,597)	(17,453,597)	(17,453,597)	(17,453,597)		(17,453,597)				
Total Electric Transmissic		(291,839,327)	(291,839,327)		(28,411,334)	(263,427,993)	(291,839,327)		(17,453,597)	(169,858,370)	(187,311,967)	(10,957,737)	(93,569,623)	(104,527,360)
Electric Distribution														
3	ED-AN	(609,435)	(609,435)			(609,435)	(609,435)		(421,845)	(421,845)		(187,590)	(187,590)	
	ED-ID	(302,454,523)	(302,454,523)		(302,454,523)	(302,454,523)	(302,454,523)				(302,454,523)		(302,454,523)	
	ED-WA	(507,164,617)	(507,164,617)		(507,164,617)	(507,164,617)	(507,164,617)	(507,164,617)		(507,164,617)				
Total Electric Distribution		(810,228,575)	(810,228,575)		(809,619,140)	(609,435)	(810,228,575)		(507,164,617)	(421,845)	(507,586,462)	(302,454,523)	(187,590)	(302,642,113)
Gas Underground Storage														
	GD-AN	(20,305,794)		(20,305,794)										
	GD-OR	(1,829,975)		(1,829,975)										
Total Gas Underground S		(22,135,769)		(20,305,794)		(1,829,975)								
Gas Distribution														
	GD-AN	(2,102,975)		(2,102,975)										
	GD-ID	(110,501,058)		(110,501,058)										
	GD-WA	(208,420,000)		(208,420,000)										
	GD-OR	(153,330,432)		(153,330,432)										
Total Gas Distribution		(474,354,465)		(321,024,033)		(153,330,432)								
General Plant														
4	ED-AN	(36,733,566)	(36,733,566)			(36,733,566)	(36,733,566)		(25,237,062)	(25,237,062)		(11,496,504)	(11,496,504)	
	ED-ID	(14,062,298)	(14,062,298)		(14,062,298)	(14,062,298)	(14,062,298)				(14,062,298)		(14,062,298)	
	ED-WA	(27,607,547)	(27,607,547)		(27,607,547)	(27,607,547)	(27,607,547)	(27,607,547)		(27,607,547)				
7,4	CD-AA	(101,943,186)	(72,860,834)	(20,082,808)	(8,999,544)	(72,860,834)	(72,860,834)		(50,057,579)	(50,057,579)		(22,803,255)	(22,803,255)	
9,4	CD-AN	(8,969,598)	(7,025,168)	(1,944,430)		(7,025,168)	(7,025,168)		(4,826,501)	(4,826,501)		(2,198,667)	(2,198,667)	
9	CD-ID	(4,127,149)	(3,232,466)	(894,683)		(3,232,466)	(3,232,466)				(3,232,466)		(3,232,466)	
9	CD-WA	(9,050,913)	(7,088,856)	(1,962,057)		(7,088,856)	(7,088,856)	(7,088,856)		(7,088,856)				
8	GD-AA	(2,873,460)		(1,977,630)	(895,830)									
	GD-AN	(4,116,366)		(4,116,366)										
	GD-ID	(2,475,837)		(2,475,837)										
	GD-WA	(14,131,812)		(14,131,812)										
	GD-OR	(6,055,843)		(6,055,843)										
Total General Plant		(232,147,575)	(168,610,735)	(47,585,623)	(15,951,217)	(51,991,167)	(116,619,568)	(168,610,735)	(34,696,403)	(80,121,142)	(114,817,545)	(17,294,764)	(36,498,426)	(53,793,190)
Total Accumulated Depr		(2,607,713,742)	(2,047,686,668)	(388,915,450)	(171,111,624)	(1,193,898,384)	(853,788,284)	(2,047,686,668)	(761,281,913)	(555,476,412)	(1,316,758,325)	(432,616,471)	(298,311,872)	(730,928,343)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio			64.480%	35.520%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense			69.219%	30.781%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio			68.703%	31.297%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended May 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,952,821)	(16,952,821)			(16,952,821)	(16,952,821)		(10,931,179)	(10,931,179)		(6,021,642)	(6,021,642)	
1	Misc Intangible Plt (3030 ED-AN	(3,191,639)	(3,191,639)			(3,191,639)	(3,191,639)		(2,057,969)	(2,057,969)		(1,133,670)	(1,133,670)	
Total Production/Transmission		(20,144,460)	(20,144,460)			(20,144,460)	(20,144,460)		(12,989,148)	(12,989,148)		(7,155,312)	(7,155,312)	
Distribution														
	Franchises (302000) ED-WA	(550,516)	(550,516)			(550,516)	(550,516)	(550,516)				(550,516)	(550,516)	
	Misc Intangible Plt (3030 ED-WA	(74,448)	(74,448)			(74,448)	(74,448)	(74,448)				(74,448)	(74,448)	
Total Distribution		(624,964)	(624,964)			(624,964)	(624,964)	(624,964)				(624,964)	(624,964)	
General Plant - 303000														
7,4	CD-AA	(5,623,470)	(4,019,206)	(1,107,824)	(496,440)	(4,019,206)	(4,019,206)		(2,761,315)	(2,761,315)		(1,257,891)	(1,257,891)	
9,1	CD-AN	(159,196)	(124,685)	(34,511)		(124,685)	(124,685)		(80,397)	(80,397)		(44,288)	(44,288)	
	GD-ID	(181,008)		(181,008)										
	GD-WA	(350,822)		(350,822)										
	GD-OR	(138,361)			(138,361)									
Total General Plant - 303000		(6,452,857)	(4,143,891)	(1,674,165)	(634,801)		(4,143,891)	(4,143,891)		(2,841,712)	(2,841,712)		(1,302,179)	(1,302,179)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(183,121,885)	(130,880,872)	(36,075,012)	(16,166,001)	(130,880,872)	(130,880,872)		(89,919,085)	(89,919,085)		(40,961,787)	(40,961,787)	
9,4	CD-AN	(193,762)	(151,758)	(42,004)		(151,758)	(151,758)		(104,262)	(104,262)		(47,496)	(47,496)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(2,651,097)	(2,076,392)	(574,705)		(2,076,392)	(2,076,392)	(2,076,392)				0	0	
4	ED-AN	(19,252,626)	(19,252,626)			(19,252,626)	(19,252,626)		(13,227,132)	(13,227,132)		(6,025,494)	(6,025,494)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(3,911,108)	(3,911,108)			(3,911,108)	(3,911,108)	(3,911,108)						
8	GD-AA	(299,247)		(205,954)	(93,293)									
	GD-AN	0		0										
	GD-OR	(112,921)			(112,921)									
Total Misc IT Intangible Plant - 3031XX		(209,542,646)	(156,272,756)	(36,897,675)	(16,372,215)	(5,987,500)	(150,285,256)	(156,272,756)	(5,987,500)	(103,250,479)	(109,237,979)	0	(47,034,777)	(47,034,777)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,755,578)	(1,755,578)			(1,755,578)	(1,755,578)		(1,206,135)	(1,206,135)		(549,443)	(549,443)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,755,578)	(1,755,578)	0	0	0	(1,755,578)	(1,755,578)	0	(1,206,135)	(1,206,135)	0	(549,443)	(549,443)
Total Accumulated Amortization		(238,520,505)	(182,941,649)	(38,571,840)	(17,007,016)	(6,612,464)	(176,329,185)	(182,941,649)	(6,612,464)	(120,287,474)	(126,899,938)	0	(56,041,711)	(56,041,711)

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

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	
99	GD-OR / AS	845,517	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	
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	0	0	0	0	0	0	
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	
99	GD-OR / AS	4,461,543	0	0	0	0	0	0	0	4,461,543	0	4,461,543	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	132,408,498	0	0	94,635,002	94,635,002	0	0	26,084,474	26,084,474	0	11,689,022	
9	CD-WA / ID / AN	32,444,321	9,656,190	6,427,675	9,327,176	25,411,041	2,672,645	1,779,055	2,581,580	7,033,280	0	0	
	TOTAL ACCOUNT	215,416,972	18,172,619	9,825,297	113,100,137	141,098,053	27,723,245	1,779,055	28,666,054	58,168,354	4,461,543	11,689,022	16,150,565
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,956,738	1,809,485	7,798	2,139,455	3,956,738	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	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	
7	CD-AA	60,555,192	0	0	43,280,007	43,280,007	0	0	11,929,373	11,929,373	0	5,345,812	
9	CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	
	TOTAL ACCOUNT	65,475,818	2,255,261	15,537	45,480,057	47,750,855	356,505	2,142	11,997,322	12,355,969	0	5,368,994	5,368,994
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,755,512	25,563,779	12,247,643	24,944,090	62,755,512	0	0	0	0	0	0	
99	GD-WA / ID / AN	16,661,934	0	0	0	0	10,524,692	3,313,285	2,823,957	16,661,934	0	0	
99	GD-OR / AS	4,776,506	0	0	0	0	0	0	0	4,776,506	0	4,776,506	
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	
7	CD-AA	7,668,252	0	0	5,480,653	5,480,653	0	0	1,510,646	1,510,646	0	676,953	
9	CD-WA / ID / AN	6,817,249	1,452,364	720,868	3,166,174	5,339,406	401,986	199,522	876,335	1,477,843	0	0	
	TOTAL ACCOUNT	98,776,640	27,016,143	12,968,511	33,590,917	73,575,571	10,926,678	3,512,807	5,277,826	19,717,311	4,776,506	707,252	5,483,758

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	
9	CD-WA / ID / AN	6,162,793	654,182	185,405	3,987,236	4,826,823	181,065	51,316	1,103,589	1,335,970	0	0	
	TOTAL ACCOUNT	6,882,744	713,048	185,405	4,410,103	5,308,556	403,418	51,316	1,106,056	1,560,790	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,626,300	1,876,977	644,268	7,105,055	9,626,300	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,007,111	0	0	0	0	3,086,391	586,116	334,604	4,007,111	0	0	
99	GD-OR / AS	1,541,158	0	0	0	0	0	0	0	0	1,541,158	0	
8	GD-AA	5,884,453	0	0	0	0	0	0	4,049,916	4,049,916	0	1,834,537	
7	CD-AA	15,975,169	0	0	11,417,773	11,417,773	0	0	3,147,108	3,147,108	0	1,410,288	
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	
	TOTAL ACCOUNT	39,047,704	1,905,639	1,397,879	19,317,579	22,621,097	3,094,324	794,701	7,751,599	11,640,624	1,541,158	3,244,825	4,785,983
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,273,642	398,866	2,211	2,872,565	3,273,642	0	0	0	0	0	0	
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	4,984,751	398,866	2,211	3,769,362	4,170,439	110,331	0	502,134	612,465	18,586	183,261	201,847
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,458,443	12,246,524	7,583,364	4,628,555	24,458,443	0	0	0	0	0	0	
99	GD-WA / ID / AN	5,145,253	0	0	0	0	3,409,598	915,066	820,589	5,145,253	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	
	TOTAL ACCOUNT	31,542,850	12,500,353	7,904,763	5,501,579	25,906,695	3,479,853	1,004,023	1,061,791	5,545,667	43,834	46,654	90,488

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,640,696	12,205,646	6,724,103	22,710,947	41,640,696	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,061,608	0	0	0	0	767,760	287,726	6,122	1,061,608	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	123,174,229	0	0	88,035,085	88,035,085	0	0	24,265,323	24,265,323	0	10,873,821	10,873,821
9	CD-WA/ ID / AN	16,877,757	10,629,077	69,756	2,520,164	13,218,997	2,941,921	19,307	697,532	3,658,760	0	0	0
	TOTAL ACCOUNT	183,716,820	22,834,723	6,793,859	113,266,196	142,894,778	3,709,681	307,033	25,136,424	29,153,138	719,232	10,949,672	11,668,904
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	260,283	0	6,846	253,437	260,283	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	844,143	0	0	603,326	603,326	0	0	166,296	166,296	0	74,521	74,521
9	CD-WA/ ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	TOTAL ACCOUNT	1,127,696	0	10,423	863,594	874,017	0	990	168,799	169,789	9,092	74,798	83,890
	TOTAL GENERAL PLANT	666,550,701	86,607,882	39,808,607	349,479,335	475,895,824	53,065,757	7,546,849	84,277,641	144,890,247	12,427,760	33,336,870	45,764,630

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	30,043,533	5,434,977	0	24,608,556	30,043,533	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	111,882,978	0	0	79,965,002	79,965,002	0	0	22,040,947	22,040,947	0	9,877,029	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	143,799,538	6,132,495	0	104,778,175	110,910,670	193,060	0	22,349,881	22,542,941	354,611	9,991,316	10,345,927
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,396,713	0	0	7,396,713	7,396,713	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	41,001,009	0	0	29,304,241	29,304,241	0	0	8,077,199	8,077,199	0	3,619,569	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	49,537,715	0	0	36,700,954	36,700,954	0	0	8,861,788	8,861,788	0	3,974,973	3,974,973
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 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	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	7,349	7,349	
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	
		TOTAL ACCOUNT	4,376,485	3,746,344	0	59,497	3,805,841	546,896	0	16,399	563,295	7,349	7,349	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	415,300	0	0	415,300	415,300	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	22,873,167	0	0	16,347,910	16,347,910	0	0	4,506,014	4,506,014	2,019,243	2,019,243	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	23,288,467	0	0	16,763,210	16,763,210	0	0	4,506,014	4,506,014	2,019,243	2,019,243	
		TOTAL	376,956,321	10,198,555	0	273,567,590	283,766,145	1,762,550	771,517	62,090,591	64,624,658	780,562	27,784,956	28,565,518

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(61,981,978)	(44,299,759)	(12,210,450)	(5,471,769)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(69,607,949)</u>	<u>(49,935,495)</u>	<u>(13,584,806)</u>	<u>(6,087,648)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended May 31, 2024
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,306,257	7,306,257	0	0	0	0	7,306,257
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,339)	(1,339)	0	0	0	0	(1,339)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	99,850,381	40,185,781	0	140,036,162	88,046,203	34,755,185	11,804,178	5,430,596	0
TOTAL		99,850,381	40,185,781	7,305,021	147,341,183	88,046,203	34,755,185	11,804,178	5,430,596	7,305,021

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