

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,044,125	8,202,963	7,841,162
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,044,125	8,202,963	7,841,162
E-APL	Electric Net Rate Base	3,326,291,523	2,235,559,435	1,090,732,088
	RATE OF RETURN	0.482%	0.367%	0.719%

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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers Percent	1-01-2024 thru 01-31-2024	384,548 100.000%	249,158 64.792%	135,390 35.208%
3	E-OPS	Direct Distribution Operating Expense Percent	1-01-2024 thru 01-31-2024	2,934,002 100.000%	1,795,467 61.195%	1,138,535 38.805%
	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 Month Ended January 31, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		14,581,563	0	10,070,421 4,511,142
		Direct O & M Accts 901 - 935		22,667,120	0	15,453,013 7,214,107
		Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040 0
		Total		38,722,723	0	26,997,474 11,725,249
		Percentage		100.000%	0.000%	69.720% 30.280%
		Direct Labor Accts 500 - 894		12,190,458	0	8,793,619 3,396,839
		Direct Labor Accts 901 - 935		4,332,630	0	2,024,559 2,308,071
		Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100 0
		Total		18,093,188	0	12,388,278 5,704,910
		Percentage		100.000%	0.000%	68.469% 31.531%
		Number of Customers at		377,568	0	270,130 107,438
		Percentage		100.000%	0.000%	71.545% 28.455%
		Net Direct Plant		1,102,026,774	0	731,821,367 370,205,407
		Percentage		100.000%	0.000%	66.407% 33.593%
		Total Percentages		400.000%	0.000%	276.141% 123.859%
8		Average (GD AA)		100.000%	0.000%	69.035% 30.965%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2023 thru 01-31-2024	1,621,829,869	1,117,148,481	504,681,388	
		Percent		100.000%	68.882%	31.118%	
11		Book Depreciation	1-01-2024 thru 01-31-2024	12,842,648	8,729,240	4,113,408	
		Percent		100.000%	67.971%	32.029%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2023 thru 01-31-2024	3,721,771,823 100.000%	2,488,120,309 66.853%	1,233,651,514 33.147%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2023 thru 01-31-2024	300,970,541 100.000%	207,669,061 69.000%	93,301,480 31.000%
14		Net Allocated Schedule M's - AMA Percent	1-01-2024 thru 01-31-2024	-10,269,890 100.000%	-6,880,881 67.001%	-3,389,009 32.999%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	54,873,994	0	54,873,994	36,128,647	0	36,128,647	18,745,347	0	18,745,347
99	442200	Commercial - Firm & Int.	33,226,174	0	33,226,174	23,582,936	0	23,582,936	9,643,238	0	9,643,238
1	442300	Industrial	10,084,351	0	10,084,351	5,185,220	0	5,185,220	4,899,131	0	4,899,131
99	444000	Public Street & Highway Lighting	711,084	0	711,084	449,873	0	449,873	261,211	0	261,211
99	448000	Interdepartmental Revenue	179,106	0	179,106	146,014	0	146,014	33,092	0	33,092
99	499XXX	Unbilled Revenue	1,852,322	0	1,852,322	400,772	0	400,772	1,451,550	0	1,451,550
TOTAL SALES TO ULTIMATE CUSTOMERS			100,927,031	0	100,927,031	65,893,462	0	65,893,462	35,033,569	0	35,033,569
1	447XXX	Sales for Resale	0	34,192,070	34,192,070	0	22,047,047	22,047,047	0	12,145,023	12,145,023
TOTAL SALES OF ELECTRICITY			100,927,031	34,192,070	135,119,101	65,893,462	22,047,047	87,940,509	35,033,569	12,145,023	47,178,592
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	12,064	0	12,064	4,920	0	4,920	7,144	0	7,144
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,422	33,422	0	18,411	18,411
1	454000	Rent from Electric Property	503,053	21,799	524,852	290,764	14,056	304,820	212,289	7,743	220,032
1	454100	Rent from Trnsmission Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	(3,520,541)	6,335,864	2,815,323	(2,742,914)	4,085,365	1,342,451	(777,627)	2,250,499	1,472,872
TOTAL OTHER OPERATING REVENUE			(3,001,482)	6,409,496	3,408,014	(2,445,855)	4,132,843	1,686,988	(555,627)	2,276,653	1,721,026
TOTAL ELECTRIC REVENUE			97,925,549	40,601,566	138,527,115	63,447,607	26,179,890	89,627,497	34,477,942	14,421,676	48,899,618

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended January 31, 2024
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

***** 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	13,724	13,724	0	8,849	8,849	0	4,875	4,875
1	501XXX	Fuel	0	4,562,621	4,562,621	0	2,941,978	2,941,978	0	1,620,643	1,620,643
1	502000	Steam Expense	0	367,911	367,911	0	237,229	237,229	0	130,682	130,682
1	505000	Electric Expense	0	22,039	22,039	0	14,211	14,211	0	7,828	7,828
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	616,054	616,054	0	397,232	397,232	0	218,822	218,822
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	102,187	0	102,187	0	0	0	102,187	0	102,187
		MAINTENANCE									
1	510000	Supervision & Engineering	0	29,155	29,155	0	18,799	18,799	0	10,356	10,356
1	511000	Structures	0	73,817	73,817	0	47,597	47,597	0	26,220	26,220
1	512000	Boiler Plant	0	434,654	434,654	0	280,265	280,265	0	154,389	154,389
1	513000	Electric Plant	0	64,417	64,417	0	41,536	41,536	0	22,881	22,881
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	506,755	506,755	0	326,756	326,756	0	179,999	179,999
		TOTAL STEAM POWER GENERATION EXP	102,187	6,691,147	6,793,334	0	4,314,452	4,314,452	102,187	2,376,695	2,478,882
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	57,350	57,350	0	36,979	36,979	0	20,371	20,371
1	536000	Water for Power	0	94,540	94,540	0	60,959	60,959	0	33,581	33,581
1	537000	Hydraulic Expense	(128,351)	280,610	152,259	(84,237)	180,937	96,700	(44,114)	99,673	55,559
1	538000	Electric Expense	0	527,449	527,449	0	340,099	340,099	0	187,350	187,350
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	134,656	134,656	0	86,826	86,826	0	47,830	47,830
1	540000	Rent	0	132,601	132,601	0	85,501	85,501	0	47,100	47,100
1	540100	MT Trust Funds Land Settlement Rents	494,834	0	494,834	323,473	0	323,473	171,361	0	171,361
		MAINTENANCE									
1	541000	Supervision & Engineering	0	36,705	36,705	0	23,667	23,667	0	13,038	13,038
1	542000	Structures	0	34,215	34,215	0	22,062	22,062	0	12,153	12,153
1	543000	Reservoirs, Dams, & Waterways	0	(22,339)	(22,339)	0	(14,404)	(14,404)	0	(7,935)	(7,935)
1	544000	Electric Plant	0	191,650	191,650	0	123,576	123,576	0	68,074	68,074
1	545000	Miscellaneous Hydraulic Plant	0	57,118	57,118	0	36,830	36,830	0	20,288	20,288
		TOTAL HYDRO POWER GENERATION EXP	366,483	1,524,555	1,891,038	239,236	983,032	1,222,268	127,247	541,523	668,770
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	49,249	49,249	0	31,756	31,756	0	17,493	17,493
1	547XXX	Fuel	0	21,574,355	21,574,355	0	13,911,144	13,911,144	0	7,663,211	7,663,211
1	548000	Generation Expense	0	516,808	516,808	0	333,238	333,238	0	183,570	183,570
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	162,889	162,889	0	105,031	105,031	0	57,858	57,858
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
		MAINTENANCE									
1	551000	Supervision & Engineering	0	34,873	34,873	0	22,486	22,486	0	12,387	12,387
1	552000	Structures	0	13,064	13,064	0	8,424	8,424	0	4,640	4,640
1	553000	Generating & Electric Equipment	0	158,049	158,049	0	101,910	101,910	0	56,139	56,139
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	339,716	339,716	0	219,049	219,049	0	120,667	120,667
		TOTAL OTHER POWER GENERATION EXP	0	22,855,354	22,855,354	0	14,737,133	14,737,133	0	8,118,221	8,118,221

***** 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	1,124,055	54,637,454	55,761,509	0	35,230,230	35,230,230	1,124,055	19,407,224	20,531,279
1	556000	System Control & Load Dispatching	0	18,851	18,851	0	12,155	12,155	0	6,696	6,696
E-557	557XXX	Other Expense	(17,270,664)	6,220,820	(11,049,844)	(10,548,349)	4,011,184	(6,537,165)	(6,722,315)	2,209,636	(4,512,679)
TOTAL OTHER POWER SUPPLY EXPENSE			(16,146,609)	60,877,125	44,730,516	(10,548,349)	39,253,569	28,705,220	(5,598,260)	21,623,556	16,025,296
TOTAL PRODUCTION OPERATING EXP			(15,677,939)	91,948,181	76,270,242	(10,309,113)	59,288,186	48,979,073	(5,368,826)	32,659,995	27,291,169
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	183,746	183,746	0	118,479	118,479	0	65,267	65,267
1	561000	Load Dispatching	0	168,263	168,263	0	108,496	108,496	0	59,767	59,767
1	562000	Station Expense	0	36,056	36,056	0	23,249	23,249	0	12,807	12,807
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	20,571	20,571	0	13,264	13,264	0	7,307	7,307
1	565XXX	Transmission of Electricity by Others	0	1,782,205	1,782,205	0	1,149,166	1,149,166	0	633,039	633,039
1	566000	Miscellaneous Transmission Expense	0	228,120	228,120	0	147,092	147,092	0	81,028	81,028
1	567000	Rent	0	4,657	4,657	0	3,003	3,003	0	1,654	1,654
MAINTENANCE											
1	568000	Supervision & Engineering	0	24,974	24,974	0	16,103	16,103	0	8,871	8,871
1	569000	Structures	0	26,175	26,175	0	16,878	16,878	0	9,297	9,297
1	570000	Station Equipment	0	40,270	40,270	0	25,966	25,966	0	14,304	14,304
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	149	77,977	78,126	0	50,280	50,280	149	27,697	27,846
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(454)	5,657	5,203	(454)	3,648	3,194	0	2,009	2,009
TOTAL TRANSMISSION OPERATING EXP			(305)	2,598,671	2,598,366	(454)	1,675,624	1,675,170	149	923,047	923,196

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended January 31, 2024
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,377,775	2,619,459	3,997,234	989,835	1,689,027	2,678,862	387,940	930,432	1,318,372
E-DEPX		Depreciation Expense-Transmission	60,280	1,968,488	2,028,768	43,670	1,269,281	1,312,951	16,610	699,207	715,817
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,468	98,468	0	63,492	63,492	0	34,976	34,976
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,747	10,747	0	5,920	5,920
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,758	1,758	0	969	969
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	90,523	0	90,523	0	0	0	90,523	0	90,523
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,505	47,505	0	26,169	26,169
99	407395	Optional Renewable Power Revenue Offset	35,172	0	35,172	25,504	0	25,504	9,668	0	9,668
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(265,999)	0	(265,999)	(122,834)	0	(122,834)	(143,165)	0	(143,165)
99	407434	EIM Deferred O&M	(21,634)	0	(21,634)	0	0	0	(21,634)	0	(21,634)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,825,128)	0	(1,825,128)	(1,197,028)	0	(1,197,028)	(628,100)	0	(628,100)
99	407451	Deferral CEIP	(184,788)	0	(184,788)	(184,788)	0	(184,788)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(276,247)	0	(276,247)	0	0	0	(276,247)	0	(276,247)
99	407494	Amortization of Schedule 98 REC Rev	(629)	0	(629)	(629)	0	(629)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(452)	(452)	0	(249)	(249)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,592,084	1,592,084	0	1,026,575	1,026,575	0	565,509	565,509
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,071,855)	6,370,866	5,299,011	(526,491)	4,107,933	3,581,442	(545,364)	2,262,933	1,717,569
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(16,750,099)	100,917,718	84,167,619	(10,836,058)	65,071,743	54,235,685	(5,914,041)	35,845,975	29,931,934

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	92,609	189,019	281,628	64,360	115,670	180,030	28,249	73,349	101,598
3	582000	Station Expense	79,034	24,772	103,806	64,612	15,159	79,771	14,422	9,613	24,035
3	583000	Overhead Line Expense	136,158	143,584	279,742	86,359	87,866	174,225	49,799	55,718	105,517
3	584000	Underground Line Expense	79,613	0	79,613	42,176	0	42,176	37,437	0	37,437
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	824	0	824	824	0	824	0	0	0
3	586000	Meter Expense	170,484	3,376	173,860	135,174	2,066	137,240	35,310	1,310	36,620
3	587000	Customer Installations Expense	49,421	8,159	57,580	30,817	4,993	35,810	18,604	3,166	21,770
3	588000	Miscellaneous Distribution Expense	343,632	261,010	604,642	251,519	159,725	411,244	92,113	101,285	193,398
3	589000	Rent	0	16,041	16,041	0	9,816	9,816	0	6,225	6,225
MAINTENANCE:											
3	590000	Supervision & Engineering	9,624	76,337	85,961	8,664	46,714	55,378	960	29,623	30,583
3	591000	Structures	11,481	504	11,985	9,845	308	10,153	1,636	196	1,832
3	592000	Station Equipment	15,535	6,940	22,475	15,004	4,247	19,251	531	2,693	3,224
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,866,933	(56)	1,866,877	1,030,143	(34)	1,030,109	836,790	(22)	836,768
3	594000	Underground Lines	44,452	0	44,452	25,922	0	25,922	18,530	0	18,530
3	595000	Line Transformers	18,727	0	18,727	17,282	0	17,282	1,445	0	1,445
3	596000	Street Light & Signal System Maintenance Exp	10,672	0	10,672	10,280	0	10,280	392	0	392
3	597000	Meters	470	0	470	470	0	470	0	0	0
3	598000	Miscellaneous Distribution Expense	4,331	20,399	24,730	2,015	12,483	14,498	2,316	7,916	10,232
TOTAL DISTRIBUTION OPERATING EXP			2,934,000	750,085	3,684,085	1,795,466	459,013	2,254,479	1,138,534	291,072	1,429,606
E-DEPX		Depreciation Expense-Distribution	4,927,573	7,097	4,934,670	3,422,305	4,343	3,426,648	1,505,268	2,754	1,508,022
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,801	0	9,801	9,801	0	9,801	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	6,006,007	0	6,006,007	5,419,032	0	5,419,032	586,975	0	586,975
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			10,943,381	7,097	10,950,478	8,851,138	4,343	8,855,481	2,092,243	2,754	2,094,997
TOTAL DISTRIBUTION EXPENSES			13,877,381	757,182	14,634,563	10,646,604	463,356	11,109,960	3,230,777	293,826	3,524,603

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,066	8,066	0	5,226	5,226	0	2,840	2,840
2	902000	Meter Reading Expenses	39,002	17,664	56,666	29,660	11,445	41,105	9,342	6,219	15,561
2	903XXX	Customer Records & Collection Expenses	81,452	656,178	737,630	39,959	425,151	465,110	41,493	231,027	272,520
2	904000	Uncollectible Accounts	449,559	0	449,559	378,440	0	378,440	71,119	0	71,119
2	905000	Misc Customer Accounts	0	2,562	2,562	0	1,660	1,660	0	902	902
TOTAL CUSTOMER ACCOUNTS EXPENSES			570,013	684,470	1,254,483	448,059	443,482	891,541	121,954	240,988	362,942
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,784,504	19,349	3,803,853	3,330,672	12,537	3,343,209	453,832	6,812	460,644
2	909000	Advertising	775	15,405	16,180	633	9,981	10,614	142	5,424	5,566
2	910000	Misc Customer Service & Info Exp	0	8,390	8,390	0	5,436	5,436	0	2,954	2,954
TOTAL CUSTOMER SERVICE & INFO EXP			3,785,279	43,144	3,828,423	3,331,305	27,954	3,359,259	453,974	15,190	469,164
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	13	0	13	13	0	13	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			13	0	13	13	0	13	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	133,897	2,598,958	2,732,855	80,777	1,785,562	1,866,339	53,120	813,396	866,516
4	921000	Office Supplies & Expenses	(1,211)	333,959	332,748	(1,213)	229,440	228,227	2	104,519	104,521
4	922000	Admin Exp Transferred--Credit	0	(9,666)	(9,666)	0	(6,641)	(6,641)	0	(3,025)	(3,025)
4	923000	Outside Services Employed	48,905	1,081,122	1,130,027	42,496	742,763	785,259	6,409	338,359	344,768
4	924000	Property Insurance Premium	0	256,605	256,605	0	176,295	176,295	0	80,310	80,310
4	925XXX	Injuries and Damages	961,764	729,299	1,691,063	644,477	501,050	1,145,527	317,287	228,249	545,536
4	926XXX	Employee Pensions and Benefits	300,338	2,876,097	3,176,435	214,422	1,975,965	2,190,387	85,916	900,132	986,048
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	330,885	360,535	691,420	281,223	232,473	513,696	49,662	128,062	177,724
4	930000	Miscellaneous General Expenses	4,982	953,919	958,901	1,397	655,371	656,768	3,585	298,548	302,133
4	931000	Rents	(6,720)	84,353	77,633	0	57,953	57,953	(6,720)	26,400	19,680
4	935000	Maintenance of General Plant	129,269	1,071,192	1,200,461	77,100	735,941	813,041	52,169	335,251	387,420
TOTAL ADMIN & GEN OPERATING EXP			1,902,209	10,336,373	12,238,582	1,340,679	7,086,172	8,426,851	561,530	3,250,201	3,811,731

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	318,054	1,563,922	1,881,976	236,317	1,074,461	1,310,778	81,737	489,461	571,198
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	17,055	17,055	0	7,808	7,808
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	166,246	3,736,253	3,902,499	166,246	2,566,918	2,733,164	0	1,169,335	1,169,335
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,202	35,202	0	24,185	24,185	0	11,017	11,017
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,228	157,213	180,441	18,343	105,102	123,445	4,885	52,111	56,996
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
99	407344	Regulatory Credit - Amort - WF Resiliency	804,436	0	804,436	633,251	0	633,251	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	11,342	0	11,342	11,342	0	11,342	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	9,137	0	9,137	9,137	0	9,137	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(109,984)	0	(109,984)	(109,984)	0	(109,984)	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	0	0	0	0	0	0	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	374,689	0	374,689	129,510	0	129,510	245,179	0	245,179
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(865,001)	0	(865,001)	(573,641)	0	(573,641)	(291,360)	0	(291,360)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	86,373	252,878	339,251	61,446	173,735	235,181	24,927	79,143	104,070
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,318,833	5,770,331	7,089,164	1,004,952	3,961,456	4,966,408	313,881	1,808,875	2,122,756
		TOTAL ADMIN & GENERAL EXPENSES	3,221,042	16,106,704	19,327,746	2,345,631	11,047,628	13,393,259	875,411	5,059,076	5,934,487
		TOTAL EXPENSES BEFORE FIT	4,703,629	118,509,218	123,212,847	5,935,554	77,054,163	82,989,717	(1,231,925)	41,455,055	40,223,130
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,314,268			6,637,780			8,676,488
E-FIT		FEDERAL INCOME TAX			(2,530,024)			(2,035,489)			(494,535)
E-FIT		DEFERRED FEDERAL INCOME TAX			1,861,392			509,784			1,351,608
E-FIT		AMORTIZED ITC			(61,225)			(39,478)			(21,747)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,044,125			8,202,963			7,841,162

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.792%	35.208%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.195%	38.805%
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-456-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	8,000	39,156	47,156	6,700	25,248	31,948	1,300	13,908	15,208
1	456010	Other Electric Rev-Financial	0	(550,289)	(550,289)	0	(354,826)	(354,826)	0	(195,463)	(195,463)
1	456015	Other Electric Rev-CT Fuel Sales	0	1,442,382	1,442,382	0	930,048	930,048	0	512,334	512,334
1	456016	Other Electric Rev-Resource Opt	0	331,704	331,704	0	213,883	213,883	0	117,821	117,821
1	456017	Other Electric Rev-Non Resource	0	10,063	10,063	0	6,489	6,489	0	3,574	3,574
1	456018	Other Electric Rev-Extraction	0	33,455	33,455	0	21,572	21,572	0	11,883	11,883
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	(13,750)	137,500	123,750	0	88,660	88,660	(13,750)	48,840	35,090
1	456050	Other Electric Rev-Attachment Fees	74,390	0	74,390	70,870	0	70,870	3,520	0	3,520
1	456100	Transmission Revenue of Others	0	2,753,922	2,753,922	0	1,775,729	1,775,729	0	978,193	978,193
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,650	49,650	0	27,350	27,350
1	456130	Ancillary Services Revenue	0	214,330	214,330	0	138,200	138,200	0	76,130	76,130
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	(4,269,002)	0	(4,269,002)	(3,346,119)	0	(3,346,119)	(922,883)	0	(922,883)
1	456329	Amortization Res Decoupling Deferral	3,045,744	0	3,045,744	2,153,874	0	2,153,874	891,870	0	891,870
1	456338	Non-res Decoupling Deferred Rev	(2,629,416)	0	(2,629,416)	(1,802,969)	0	(1,802,969)	(826,447)	0	(826,447)
1	456339	Amortization Non-res Decoupling	216,182	0	216,182	164,016	0	164,016	52,166	0	52,166
1	456380	Other Electric Revenue-Clearwater	31,365	0	31,365	0	0	0	31,365	0	31,365
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,620	95,620	0	52,674	52,674
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(525,541)	(525,541)	0	(338,869)	(338,869)	0	(186,672)	(186,672)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	525,541	525,541	0	338,869	338,869	0	186,672	186,672
1	456730	Other Elec Rev-Intraco Thermal	0	1,698,345	1,698,345	0	1,095,093	1,095,093	0	603,252	603,252
TOTAL ACCOUNT 456			(3,520,540)	6,335,862	2,815,322	(2,742,914)	4,085,366	1,342,452	(777,626)	2,250,496	1,472,870

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	48,020,819	48,020,819	0	30,963,824	30,963,824	0	17,056,995	17,056,995
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	39,901	39,901	0	25,728	25,728	0	14,173	14,173
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	1,124,055	0	1,124,055	0	0	0	1,124,055	0	1,124,055
1	555550	Non Monetary - Exchange Power	0	(141,984)	(141,984)	0	(91,551)	(91,551)	0	(50,433)	(50,433)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,685,047	2,685,047	0	1,731,318	1,731,318	0	953,729	953,729
1	555710	Intercompany Purchase	0	214,330	214,330	0	138,200	138,200	0	76,130	76,130
1	555740	Purchased Power - EIM	0	3,819,341	3,819,341	0	2,462,711	2,462,711	0	1,356,630	1,356,630
TOTAL ACCOUNT 555			1,124,055	54,637,454	55,761,509	0	35,230,230	35,230,230	1,124,055	19,407,224	20,531,279

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,902	546,996	551,898	4,902	352,703	357,605	0	194,293	194,293
1	557010	Other Power Supply Expense - Financial	0	3,443,708	3,443,708	0	2,220,503	2,220,503	0	1,223,205	1,223,205
1	557018	Merchandise Processing Fee	0	3,897	3,897	0	2,513	2,513	0	1,384	1,384
1	557150	Fuel - Economic Dispatch	0	(3,026,977)	(3,026,977)	0	(1,951,795)	(1,951,795)	0	(1,075,182)	(1,075,182)
1	557160	Power Supply Expense - Miscellaneous	0	2,616,751	2,616,751	0	1,687,281	1,687,281	0	929,470	929,470
99	557161	Unbilled Add-Ons	64,527	0	64,527	26,917	0	26,917	37,610	0	37,610
1	557165	Other Resource Costs-CAISO Charges	0	2,235	2,235	0	1,441	1,441	0	794	794
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	10,811	10,811	0	6,971	6,971	0	3,840	3,840
1	557171	REC Broker Fees	0	11,573	11,573	0	7,462	7,462	0	4,111	4,111
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	215,682	0	215,682	215,682	0	215,682	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(12,656,687)	0	(12,656,687)	(12,656,687)	0	(12,656,687)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,702,348	0	1,702,348	1,702,348	0	1,702,348	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	209,814	0	209,814	209,814	0	209,814	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(92,783)	0	(92,783)	(92,783)	0	(92,783)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,403,045)	0	(8,403,045)	0	0	0	(8,403,045)	0	(8,403,045)
99	557390	Idaho PCA Amortization	1,616,355	0	1,616,355	0	0	0	1,616,355	0	1,616,355
1	557395	Optional Renewable Power Expense Offset	0	115	115	0	74	74	0	41	41
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	774,329	774,329	0	499,287	499,287	0	275,042	275,042
1	557711	Turbine Gas Bookout Offset	0	(774,329)	(774,329)	0	(499,287)	(499,287)	0	(275,042)	(275,042)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,611,711	2,611,711	0	1,684,031	1,684,031	0	927,680	927,680
TOTAL ACCOUNT 557			(17,270,664)	6,220,820	(11,049,844)	(10,548,349)	4,011,184	(6,537,165)	(6,722,315)	2,209,636	(4,512,679)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	133,830	19,349	153,179	128,269	12,537	140,806	5,561	6,812	12,373
99	908600	Public Purpose Tariff Rider Expense Offset	3,610,144	0	3,610,144	3,172,426	0	3,172,426	437,718	0	437,718
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	40,530	0	40,530	29,977	0	29,977	10,553	0	10,553
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,784,504	19,349	3,803,853	3,330,672	12,537	3,343,209	453,832	6,812	460,644

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended January 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.91%	55.91%
2	Cost of Debt		5.096%	5.102%
	Total Weighted Cost		2.849%	2.853%
E-APL	Net Rate Base	3,326,291,523	2,235,559,435	1,090,732,088
	Interest Deduction for FIT Calculation	94,809,674	63,691,088	31,118,586
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	138,527,115	89,627,497	48,899,618
E-OPS	Less: Operating & Maintenance Expense	99,874,194	65,586,386	34,287,808
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,401,311	10,722,543	4,678,768
E-OTX	Less: Taxes Other than FIT	7,937,342	6,680,788	1,256,554
	Net Operating Income Before FIT	15,314,268	6,637,780	8,676,488
E-INT	Less: Monthly Interest Expense	7,900,807	5,307,591	2,593,216
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(19,458,986)	(11,022,993)	(8,435,993)
	Taxable Net Operating Income	(12,047,734)	(9,692,804)	(2,354,930)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,530,024)	(2,035,489)	(494,535)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(2,530,024)	(2,035,489)	(494,535)
E-DTE	Deferred FIT	3,381,419	1,930,769	1,450,650
E-DTE	Customer Tax Credit Amortization	(1,520,027)	(1,420,985)	(99,042)
1	411400 Amortized Investment Tax Credit	(61,225)	(39,478)	(21,747)
	Total Net FIT/Deferred FIT	(729,857)	(1,565,183)	835,326

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,859,726	10,053,752	16,913,478	4,868,172	6,708,763	11,576,935	1,991,554	3,344,989	5,336,543
12	997001 Contributions In Aid of Construction	0	838,333	838,333	0	560,451	560,451	0	277,882	277,882
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(192,728)	(192,728)	0	(128,844)	(128,844)	0	(63,884)	(63,884)
99	997007 Idaho PCA	(6,808,324)	0	(6,808,324)	0	0	0	(6,808,324)	0	(6,808,324)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	26,119	26,119	0	17,461	17,461	0	8,658	8,658
99	997018 DSM Tariff Rider	(1,230,509)	0	(1,230,509)	(632,066)	0	(632,066)	(598,443)	0	(598,443)
12	997020 FAS87 Current Pension Accrual	0	(103,391)	(103,391)	0	(69,120)	(69,120)	0	(34,271)	(34,271)
12	997027 Uncollectibles	187,578	(125,698)	61,880	130,108	(84,033)	46,075	57,470	(41,665)	15,805
99	997031 Decoupling Mechanism	3,636,492	0	3,636,492	2,831,198	0	2,831,198	805,294	0	805,294
12	997032 Interest Rate Swaps	0	356,618	356,618	0	238,410	238,410	0	118,208	118,208
99	997033 BPA Residential Exchange	(573,224)	0	(573,224)	(362,170)	0	(362,170)	(211,054)	0	(211,054)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	30,647	30,647	0	21,055	21,055	0	9,592	9,592
99	997043 Washington Deferred Power Costs	(10,738,657)	0	(10,738,657)	(10,738,657)	0	(10,738,657)	0	0	0
12	997044 Non-Monetary Power Costs	0	(141,984)	(141,984)	0	(94,921)	(94,921)	0	(47,063)	(47,063)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(767,275)	0	(767,275)	(478,048)	0	(478,048)	(289,227)	0	(289,227)
12	997048 AFUDC	0	(195,940)	(195,940)	0	(130,992)	(130,992)	0	(64,948)	(64,948)
12	997049 Tax Depreciation	0	(15,058,069)	(15,058,069)	0	(10,066,771)	(10,066,771)	0	(4,991,298)	(4,991,298)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,284	22,284	0	11,049	11,049
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,253	49,253	0	24,421	24,421
99	997065 Amortization - Unbilled Revenue Add-Ins	63,032	0	63,032	33,024	0	33,024	30,008	0	30,008
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,467	107,467	0	59,200	59,200
12	997080 Book Transportation Depreciation	0	625,782	625,782	0	418,354	418,354	0	207,428	207,428
12	997081 Deferred Compensation	0	(9,183)	(9,183)	0	(6,139)	(6,139)	0	(3,044)	(3,044)
4	997082 Meal Disallowances	0	38,302	38,302	0	26,315	26,315	0	11,987	11,987
12	997083 Paid Time Off	0	(128,573)	(128,573)	0	(85,955)	(85,955)	0	(42,618)	(42,618)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(185,724)	0	(185,724)	0	0	0	(185,724)	0	(185,724)
99	997095 WA REC Deferral	117,031	0	117,031	117,031	0	117,031	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,823	1,823	0	904	904
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(5,250,001)	(5,250,001)	0	(3,509,783)	(3,509,783)	0	(1,740,218)	(1,740,218)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	8,094	187,414	195,508	0	125,292	125,292	8,094	62,122	70,216
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(401,593)	0	(401,593)	(238,763)	0	(238,763)	(162,830)	0	(162,830)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	391,882	391,882	0	261,985	261,985	0	129,897	129,897
99	997120 Transportation Tax Disallowance	0	9,060	9,060	0	6,057	6,057	0	3,003	3,003
99	997122 Regulatory Fees	(109,984)	0	(109,984)	(109,984)	0	(109,984)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(145,935)	(145,935)	0	(97,562)	(97,562)	0	(48,373)	(48,373)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,353,773)	(1,353,773)	0	(671,227)	(671,227)
99	997130 Wild Fire Resiliency Deferral	1,169,455	0	1,169,455	753,091	0	753,091	416,364	0	416,364
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(184,788)	0	(184,788)	(184,788)	0	(184,788)	0	0	0
99	997138 Intervenor Funding	11,386	0	11,386	11,386	0	11,386	0	0	0
99	997139 Pension Settlement	0	38,594	38,594	0	25,801	25,801	0	12,793	12,793
99	997140 Insurance Balancing	(855,990)	0	(855,990)	(564,630)	0	(564,630)	(291,360)	0	(291,360)
99	997141 CCA	102,187	0	102,187	0	0	0	102,187	0	102,187
99	997143 Depreciation Rate Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
	997145 Sec 174 Research Costs	0	233,707	233,707	0	156,240	156,240	0	77,467	77,467
	TOTAL SCHEDULE M ADJUSTMENTS	(9,189,095)	(10,269,891)	(19,458,986)	(4,142,111)	(6,880,882)	(11,022,993)	(5,046,984)	(3,389,009)	(8,435,993)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.853%	33.147%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended January 31, 2024	
Average of Monthly Averages 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	653,085	653,085	0	436,607	436,607	0	216,478	216,478
99	410100	Deferred Federal Income Tax Expense - Washingto	2,347,572	0	2,347,572	2,347,572	0	2,347,572	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,577,438	0	1,577,438	0	0	0	1,577,438	0	1,577,438
	410100	Total	3,925,010	653,085	4,578,095	2,347,572	436,607	2,784,179	1,577,438	216,478	1,793,916
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(820,345)	(820,345)	0	(548,425)	(548,425)	0	(271,920)	(271,920)
99	411100	Deferred Federal Income Tax Expense - Washingto	(455,413)	0	(455,413)	(455,413)	0	(455,413)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(152,345)	0	(152,345)	0	0	0	(152,345)	0	(152,345)
	411100	Total	(607,758)	(820,345)	(1,428,103)	(455,413)	(548,425)	(1,003,838)	(152,345)	(271,920)	(424,265)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	150,428	0	150,428	150,428	0	150,428	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	80,999	0	80,999	0	0	0	80,999	0	80,999
	410193	Total	231,427	0	231,427	150,428	0	150,428	80,999	0	80,999
Total Deferred Federal Income Tax Expense			3,548,679	(167,260)	3,381,419	2,042,587	(111,818)	1,930,769	1,506,092	(55,442)	1,450,650
99	411193	Customer Tax Credit Amortization - Washington	(1,420,985)	0	(1,420,985)	(1,420,985)	0	(1,420,985)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(99,042)	0	(99,042)	0	0	0	(99,042)	0	(99,042)
	411193	Total	(1,520,027)	0	(1,520,027)	(1,420,985)	0	(1,420,985)	(99,042)	0	(99,042)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.853%			33.147%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	5,337	5,337	0	3,441	3,441	0	1,896	1,896
1	408140	State Kwh Generation Tax	0	111,812	111,812	0	72,096	72,096	0	39,716	39,716
1	408150	R&P Property Tax--Production	0	1,070,216	1,070,216	0	690,075	690,075	0	380,141	380,141
1	408180	R&P Property Tax--Transmission	0	384,546	384,546	0	247,955	247,955	0	136,591	136,591
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	1,592,084	1,592,084	0	1,026,575	1,026,575	0	565,509	565,509
DISTRIBUTION											
99	408110	State Excise Tax	2,686,670	0	2,686,670	2,686,670	0	2,686,670	0	0	0
99	408120	Municipal Occupation & License Tax	2,631,517	0	2,631,517	2,202,590	0	2,202,590	428,927	0	428,927
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	689,978	0	689,978	529,772	0	529,772	160,206	0	160,206
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			6,006,007	0	6,006,007	5,419,032	0	5,419,032	586,975	0	586,975
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	86,373	252,878	339,251	61,446	173,735	235,181	24,927	79,143	104,070
TOTAL A&G			86,373	252,878	339,251	61,446	173,735	235,181	24,927	79,143	104,070
TOTAL TAXES OTHER THAN FIT			6,092,380	1,844,962	7,937,342	5,480,478	1,200,310	6,680,788	611,902	644,652	1,256,554

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 Month Ended January 31, 2024

Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,141,666	7,141,666	0	4,604,946	4,604,946	0	2,536,720	2,536,720
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	981,583	981,583	0	632,925	632,925	0	348,658	348,658
1	182381	CDA Settlement Past Storage	0	26,522,570	26,522,570	0	17,101,753	17,101,753	0	9,420,817	9,420,817
1	302000	Franchises & Consents	2,792,460	44,049,218	46,841,678	2,792,460	28,402,936	31,195,396	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,722,544	11,042,260	0	5,620,984	5,620,984
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,903,764	108,738,732	114,642,496	5,903,764	74,706,771	80,610,535	0	34,031,961	34,031,961
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	30,906,234	30,906,234	0	21,233,510	21,233,510	0	9,672,724	9,672,724
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	47,282,957	47,282,957	0	21,539,302	21,539,302
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	14,061,938	14,061,938	0	6,405,782	6,405,782
4	303121	Misc Intangible Plant-AMI Software	4,672,162	58,366	4,730,528	4,672,162	40,099	4,712,261	0	18,267	18,267
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	15,953,318	15,953,318	0	10,960,408	10,960,408	0	4,992,910	4,992,910
TOTAL INTANGIBLE PLANT			13,688,102	349,798,523	363,486,625	13,688,102	236,408,378	250,096,480	0	113,390,145	113,390,145
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	111,854,216	29,538,004	141,392,220	73,080,783	19,046,105	92,126,888	38,773,433	10,491,899	49,265,332
1	312000	Boiler Plant	146,696,336	78,554,066	225,250,402	93,357,809	50,651,662	144,009,471	53,338,527	27,902,404	81,240,931
1	313000	Generators	230,975	0	230,975	148,554	0	148,554	82,421	0	82,421
1	314000	Turbogenerator Units	39,638,640	18,659,818	58,298,458	25,910,206	12,031,851	37,942,057	13,728,434	6,627,967	20,356,401
1	315000	Accessory Electric Equipment	18,329,934	12,501,086	30,831,020	11,974,645	8,060,700	20,035,345	6,355,289	4,440,386	10,795,675
1	316000	Miscellaneous Power Plant Equipment	14,888,534	2,476,959	17,365,493	9,728,363	1,597,143	11,325,506	5,160,171	879,816	6,039,987
TOTAL STEAM PRODUCTION PLANT			331,638,635	145,587,515	477,226,150	214,200,360	93,874,830	308,075,190	117,438,275	51,712,685	169,150,960
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,478,047	68,478,047	0	44,154,645	44,154,645	0	24,323,402	24,323,402
1	331XXX	Structures & Improvements	0	116,927,005	116,927,005	0	75,394,533	75,394,533	0	41,532,472	41,532,472
1	332XXX	Reservoirs, Dams, & Waterways	0	266,279,147	266,279,147	0	171,696,794	171,696,794	0	94,582,353	94,582,353
1	333000	Waterwheels, Turbines, & Generators	0	236,034,010	236,034,010	0	152,194,730	152,194,730	0	83,839,280	83,839,280
1	334000	Accessory Electric Equipment	0	86,159,659	86,159,659	0	55,555,748	55,555,748	0	30,603,911	30,603,911
1	335XXX	Miscellaneous Power Plant Equipment	0	14,372,911	14,372,911	0	9,267,653	9,267,653	0	5,105,258	5,105,258
1	336000	Roads, Railroads, & Bridges	0	3,888,175	3,888,175	0	2,507,095	2,507,095	0	1,381,080	1,381,080
TOTAL HYDRAULIC PRODUCTION PLANT			0	792,138,954	792,138,954	0	510,771,198	510,771,198	0	281,367,756	281,367,756
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	17,613,865	17,613,865	0	11,357,420	11,357,420	0	6,256,445	6,256,445
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,088	21,071,088	0	13,586,638	13,586,638	0	7,484,450	7,484,450
1	343000	Prime Movers	0	21,429,792	21,429,792	0	13,817,930	13,817,930	0	7,611,862	7,611,862
1	344000	Generators	0	240,121,576	240,121,576	0	154,830,392	154,830,392	0	85,291,184	85,291,184
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,547,860	26,547,860	0	17,118,060	17,118,060	0	9,429,800	9,429,800
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	1,626,689	1,626,689	0	1,048,889	1,048,889	0	577,800	577,800
TOTAL OTHER PRODUCTION PLANT			0	329,521,398	329,521,398	0	212,475,397	212,475,397	0	117,046,001	117,046,001
TOTAL PRODUCTION PLANT			331,638,635	1,267,247,867	1,598,886,502	214,200,360	817,121,425	1,031,321,785	117,438,275	450,126,442	567,564,717

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended January 31, 2024

Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,636,779	30,265,137	410,632	19,109,795	19,520,427	217,726	10,526,984	10,744,710
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	11,052	37,369,691	37,380,743	7,120	24,095,977	24,103,097	3,932	13,273,714	13,277,646
1	353XXX	Station Equipment	12,909,998	375,345,892	388,255,890	8,439,042	242,023,031	250,462,073	4,470,956	133,322,861	137,793,817
1	354000	Towers & Fixtures	15,996,675	1,142,818	17,139,493	10,453,724	736,889	11,190,613	5,542,951	405,929	5,948,880
1	355000	Poles & Fixtures	5,418	381,975,574	381,980,992	3,541	246,297,850	246,301,391	1,877	135,677,724	135,679,601
1	356000	Overhead Conductors & Devices	12,533,991	178,312,976	190,846,967	8,190,862	114,976,207	123,167,069	4,343,129	63,336,769	67,679,898
1	357000	Underground Conduit	0	3,220,149	3,220,149	0	2,076,352	2,076,352	0	1,143,797	1,143,797
1	358000	Underground Conductors & Devices	0	6,697,686	6,697,686	0	4,318,668	4,318,668	0	2,379,018	2,379,018
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	42,164,326	1,016,230,869	1,058,395,195	27,556,439	655,265,664	682,822,103	14,607,887	360,965,205	375,573,092
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,825,664	0	11,825,664	10,296,469	0	10,296,469	1,529,195	0	1,529,195
99	360400	Land Easements	4,165,293	0	4,165,293	1,395,162	0	1,395,162	2,770,131	0	2,770,131
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,000,752	0	31,000,752	23,297,956	0	23,297,956	7,702,796	0	7,702,796
3	362000	Station Equipment	170,212,683	3,300,956	173,513,639	115,744,832	2,020,020	117,764,852	54,467,851	1,280,936	55,748,787
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	586,904,737	0	586,904,737	389,077,832	0	389,077,832	197,826,905	0	197,826,905
99	365000	Overhead Conductors & Devices	367,277,652	0	367,277,652	230,618,021	0	230,618,021	136,659,631	0	136,659,631
99	366000	Underground Conduit	176,251,880	0	176,251,880	117,313,561	0	117,313,561	58,938,319	0	58,938,319
99	367000	Underground Conductors & Devices	292,836,941	0	292,836,941	194,165,197	0	194,165,197	98,671,744	0	98,671,744
99	368000	Line Transformers	359,544,223	0	359,544,223	251,919,734	0	251,919,734	107,624,489	0	107,624,489
99	369XXX	Services	226,423,839	0	226,423,839	146,315,544	0	146,315,544	80,108,295	0	80,108,295
99	371XXX	Installations on Customers' Premises	10,730,548	0	10,730,548	10,730,548	0	10,730,548	0	0	0
99	370XXX	Meters	87,582,659	0	87,582,659	62,790,501	0	62,790,501	24,792,158	0	24,792,158
99	373XXX	Street Light & Signal Systems	84,442,221	0	84,442,221	55,707,991	0	55,707,991	28,734,230	0	28,734,230
		TOTAL DISTRIBUTION PLANT	2,409,566,942	3,300,956	2,412,867,898	1,609,373,348	2,020,020	1,611,393,368	800,193,594	1,280,936	801,474,530
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,886,075	11,386,501	800,859	6,792,030	7,592,889	699,567	3,094,045	3,793,612
4	390XXX	Structures & Improvements	27,843,713	111,134,555	138,978,268	18,121,776	76,352,773	94,474,549	9,721,937	34,781,782	44,503,719
4	391XXX	Office Furniture & Equipment	2,560,127	53,334,194	55,894,321	2,544,707	36,642,191	39,186,898	15,420	16,692,003	16,707,423
4	392XXX	Transportation Equipment	40,365,333	32,927,601	73,292,934	27,256,444	22,622,250	49,878,694	13,108,889	10,305,351	23,414,240
4	393000	Stores Equipment	874,291	4,270,813	5,145,104	690,027	2,934,177	3,624,204	184,264	1,336,636	1,520,900
4	394000	Tools, Shop & Garage Equipment	3,179,778	18,652,909	21,832,687	1,831,270	12,815,108	14,646,378	1,348,508	5,837,801	7,186,309
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	407,867	3,762,771	4,170,638	398,866	2,585,137	2,984,003	9,001	1,177,634	1,186,635
4	396XXX	Power Operated Equipment	20,727,314	6,130,166	26,857,480	12,827,389	4,211,608	17,038,997	7,899,925	1,918,558	9,818,483
4	397XXX	Communications Equipment	29,703,772	106,397,024	136,100,796	22,878,249	73,097,947	95,976,196	6,825,523	33,299,077	40,124,600
4	398000	Miscellaneous Equipment	10,369	843,235	853,604	0	579,328	579,328	10,369	263,907	274,276
		TOTAL GENERAL PLANT	127,172,990	347,456,130	474,629,120	87,349,587	238,712,785	326,062,372	39,823,403	108,743,345	148,566,748
		TOTAL PLANT IN SERVICE	2,924,230,995	2,984,034,345	5,908,265,340	1,952,167,836	1,949,528,272	3,901,696,108	972,063,159	1,034,506,073	2,006,569,232

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

Report ID:
E-PLT-1A

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	(297,913,494)	(82,165,576)	(380,079,070)	(197,649,531)	(52,980,363)	(250,629,894)	(100,263,963)	(29,185,213)	(129,449,176)
E-ADEP		Hydro Production Plant	0	(204,158,151)	(204,158,151)	0	(131,641,176)	(131,641,176)	0	(72,516,975)	(72,516,975)
E-ADEP		Other Production Plant	0	(180,442,838)	(180,442,838)	0	(116,349,542)	(116,349,542)	0	(64,093,296)	(64,093,296)
E-ADEP		Transmission Plant	(28,143,412)	(259,269,206)	(287,412,618)	(17,264,626)	(167,176,784)	(184,441,410)	(10,878,786)	(92,092,422)	(102,971,208)
E-ADEP		Distribution Plant	(790,456,802)	(581,227)	(791,038,029)	(493,889,205)	(355,682)	(494,244,887)	(296,567,597)	(225,545)	(296,793,142)
E-ADEP		General Plant	(51,743,718)	(121,914,861)	(173,658,579)	(34,634,144)	(83,759,167)	(118,393,311)	(17,109,574)	(38,155,694)	(55,265,268)
TOTAL ACCUMULATED DEPRECIATION			(1,168,257,426)	(848,531,859)	(2,016,789,285)	(743,437,506)	(552,262,714)	(1,295,700,220)	(424,819,920)	(296,269,145)	(721,089,065)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,701,357)	(19,701,357)	0	(12,703,435)	(12,703,435)	0	(6,997,922)	(6,997,922)
E-AAMT		Distribution-Franchises/Misc Intangibles	(580,217)	0	(580,217)	(580,217)	0	(580,217)	0	0	0
E-AAMT		General Plant - 303000	0	(3,953,653)	(3,953,653)	0	(2,711,211)	(2,711,211)	0	(1,242,442)	(1,242,442)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,195,949)	(137,673,217)	(143,869,166)	(6,195,949)	(94,585,631)	(100,781,580)	0	(43,087,586)	(43,087,586)
E-AAMT		General Plant - 390200, 396200	0	(1,599,838)	(1,599,838)	0	(1,099,137)	(1,099,137)	0	(500,701)	(500,701)
TOTAL ACCUMULATED AMORTIZATION			(6,776,166)	(162,928,065)	(169,704,231)	(6,776,166)	(111,099,414)	(117,875,580)	0	(51,828,651)	(51,828,651)
TOTAL ACCUMULATED DEPR/AMORT			(1,175,033,592)	(1,011,459,924)	(2,186,493,516)	(750,213,672)	(663,362,128)	(1,413,575,800)	(424,819,920)	(348,097,796)	(772,917,716)
NET ELECTRIC UTILITY PLANT before ADFIT			1,749,197,403	1,972,574,421	3,721,771,824	1,201,954,164	1,286,166,144	2,488,120,308	547,243,239	686,408,277	1,233,651,516
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	(544,027,059)	(544,027,059)	0	(363,698,410)	(363,698,410)	0	(180,328,649)	(180,328,649)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,509,179)	(45,509,179)	0	(31,266,171)	(31,266,171)	0	(14,243,008)	(14,243,008)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,767,592)	(4,767,592)	0	(3,275,479)	(3,275,479)	0	(1,492,113)	(1,492,113)
4		ADFIT - Common Plant (283750 from C-DTX)	0	22,580	22,580	0	15,513	15,513	0	7,067	7,067
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,569,739)	(5,569,739)	0	(3,591,368)	(3,591,368)	0	(1,978,371)	(1,978,371)
1		ADFIT - CDA Settlement Costs (283333)	0	(206,132)	(206,132)	0	(132,914)	(132,914)	0	(73,218)	(73,218)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(919,494)	(919,494)	0	(614,709)	(614,709)	0	(304,785)	(304,785)
TOTAL ACCUMULATED DFIT			0	(600,976,615)	(600,976,615)	0	(402,563,538)	(402,563,538)	0	(198,413,077)	(198,413,077)
NET ELECTRIC UTILITY PLANT			1,749,197,403	1,371,597,806	3,120,795,209	1,201,954,164	883,602,606	2,085,556,770	547,243,239	487,995,200	1,035,238,439

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.195%	38.805%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.853%	33.147%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,749,197,403	1,371,597,806	3,120,795,209	#####	883,602,606	2,085,556,770	547,243,239	487,995,200	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,194,282	44,163,207	52,357,489	6,198,993	30,341,448	36,540,441	1,995,289	13,821,759	15,817,048
4	Accumulated Amortization - AFUDC (182318)	(1,616,284)	(7,224,928)	(8,841,212)	(1,222,089)	(4,963,742)	(6,185,831)	(394,195)	(2,261,186)	(2,655,381)
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)	2,333,335	0	2,333,335	0	0	0	2,333,335	0	2,333,335
99	ADFIT - Boulder Park Disallowed (190040)	56,000	0	56,000	0	0	0	56,000	0	56,000
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337)	14,497,870	0	14,497,870	14,497,870	0	14,497,870	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,953,256	0	21,953,256	21,953,256	0	21,953,256	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,654,736)	0	(7,654,736)	(7,654,736)	0	(7,654,736)	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)	(4,474,069)	0	(4,474,069)	(1,327,121)	0	(1,327,121)	(3,146,948)	0	(3,146,948)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(13,604,860)	0	(13,604,860)	(13,048,276)	0	(13,048,276)	(556,584)	0	(556,584)
99	ADFIT-Customer Tax Credit (190393)	2,857,021	0	2,857,021	2,740,138	0	2,740,138	116,883	0	116,883
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,910,587)	0	(6,910,587)	(3,992,991)	0	(3,992,991)	(2,917,596)	0	(2,917,596)
99	Colstrip-Regulatory Asset (182327)	19,671,446	0	19,671,446	11,405,555	0	11,405,555	8,265,891	0	8,265,891
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	112,136	0	112,136	354,560	0	354,560	(242,424)	0	(242,424)
99	Colstrip Reg Asset ADFIT (283376)	(2,846,916)	0	(2,846,916)	(1,966,199)	0	(1,966,199)	(880,717)	0	(880,717)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(8,389,034)	0	(8,389,034)	(5,985,753)	0	(5,985,753)	(2,403,281)	0	(2,403,281)
99	Colstrip ARO Liability (230027)	(15,329,827)	0	(15,329,827)	(10,018,045)	0	(10,018,045)	(5,311,782)	0	(5,311,782)
99	Colstrip ARO ADFIT (190376)	3,219,263	0	3,219,263	2,103,789	0	2,103,789	1,115,474	0	1,115,474
99	Colstrip ARO ADFIT (283377)	(1,837,642)	0	(1,837,642)	(1,095,160)	0	(1,095,160)	(742,482)	0	(742,482)
99	Customer Deposits (235199)	(9,507)	0	(9,507)	(9,507)	0	(9,507)	0	0	0
C-WKC	Working Capital	143,797,178	0	143,797,178	100,489,871	0	100,489,871	43,307,307	0	43,307,307
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	168,558,035	36,938,279	205,496,314	124,624,959	25,377,706	150,002,665	43,933,076	11,560,573	55,493,649
	NET RATE BASE	1,917,755,438	1,408,536,085	3,326,291,523	#####	908,980,312	2,235,559,435	591,176,315	499,555,773	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	285,008	285,008			285,008	285,008		183,773	183,773		101,235	101,235	
	Steam (ED-ID)	387,940	387,940		387,940		387,940				387,940		387,940	
	Steam (ED-WA)	989,835	989,835		989,835		989,835	989,835		989,835			989,835	
1	Hydro (ED-AN)	1,491,317	1,491,317			1,491,317	1,491,317		961,601	961,601		529,716	529,716	
1	Other (ED-AN)	843,134	843,134			843,134	843,134		543,653	543,653		299,481	299,481	
Total Electric Production		3,997,234	3,997,234		1,377,775	2,619,459	3,997,234	989,835	1,689,027	2,678,862	387,940	930,432	1,318,372	
Electric Transmission														
1	ED-AN	1,968,488	1,968,488			1,968,488	1,968,488		1,269,281	1,269,281		699,207	699,207	
	ED-ID	16,610	16,610		16,610		16,610				16,610		16,610	
	ED-WA	43,670	43,670		43,670		43,670	43,670		43,670			43,670	
Total Electric Transmission		2,028,768	2,028,768		60,280	1,968,488	2,028,768	43,670	1,269,281	1,312,951	16,610	699,207	715,817	
Electric Distribution														
3	ED-AN	7,097	7,097			7,097	7,097		4,343	4,343		2,754	2,754	
	ED-ID	1,505,268	1,505,268		1,505,268		1,505,268				1,505,268		1,505,268	
	ED-WA	3,422,305	3,422,305		3,422,305		3,422,305	3,422,305		3,422,305			3,422,305	
Total Electric Distribution		4,934,670	4,934,670		4,927,573	7,097	4,934,670	3,422,305	4,343	3,426,648	1,505,268	2,754	1,508,022	
Gas Underground Storage														
	GD-AN	64,356		64,356										
	GD-OR	11,212				11,212								
Total Gas Underground Storage		75,568		64,356		11,212								
Gas Distribution														
	GD-AN	4,409		4,409										
	GD-ID	562,040		562,040										
	GD-WA	1,443,682		1,443,682										
	GD-OR	960,601				960,601								
Total Gas Distribution		2,970,732		2,010,131		960,601								
General Plant														
4	ED-AN	226,436	226,436			226,436	226,436		155,568	155,568		70,868	70,868	
	ED-ID	53,433	53,433		53,433		53,433				53,433		53,433	
	ED-WA	140,988	140,988		140,988		140,988	140,988		140,988			140,988	
7,4	CD-AA	1,811,561	1,270,122	375,138	166,301		1,270,122	1,270,122		872,612		397,510	397,510	
9,4	CD-AN	87,323	67,364	19,959			67,364	67,364		46,281		21,083	21,083	
9	CD-ID	36,690	28,304	8,386		28,304	28,304				28,304		28,304	
9	CD-WA	123,574	95,329	28,245		95,329	95,329		95,329	95,329			95,329	
8	GD-AA	27,902		19,262	8,640									
	GD-AN	1,265		1,265										
	GD-ID	4,821		4,821										
	GD-WA	94,896		94,896										
	GD-OR	15,683			15,683									
Total General Plant		2,624,572	1,881,976	551,972	190,624	318,054	1,563,922	1,881,976	236,317	1,074,461	1,310,778	81,737	489,461	571,198
Total Depreciation Expense		16,631,544	12,842,648	2,626,459	1,162,437	6,683,682	6,158,966	12,842,648	4,692,127	4,037,112	8,729,239	1,991,555	2,121,854	4,113,409

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	61.195%	38.805%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	76,534	76,534			76,534	76,534		49,349	49,349		27,185	27,185	
1	Misc Intangible Plt (30300) ED-AN	21,934	21,934			21,934	21,934		14,143	14,143		7,791	7,791	
Total Production/Transmission		98,468	98,468			98,468	98,468		63,492	63,492		34,976	34,976	
Distribution														
	Franchises (302000) ED-WA	9,312	9,312			9,312	9,312	9,312		9,312				
	Misc Intangible Plt (30300) ED-WA	489	489			489	489	489		489				
Total Distribution		9,801	9,801			9,801	9,801	9,801		9,801				
General Plant - 303000														
7,4	CD-AA	34,569	24,238	7,158	3,173	24,238	24,238		16,652	16,652		7,586	7,586	
9,1	CD-AN	810	625	185		625	625		403	403		222	222	
	GD-ID	1,233		1,233										
	GD-WA	2,072		2,072										
	GD-OR	551			551									
Total General Plant - 303000		39,235	24,863	10,648	3,724		24,863	24,863		17,055	17,055		7,808	7,808
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,351,242	3,050,743	901,055	399,444	3,050,743	3,050,743		2,095,952	2,095,952		954,791	954,791	
9,4	CD-AN	4,354	3,359	995		3,359	3,359		2,308	2,308		1,051	1,051	
9,4	CD-ID	0	0	0		0	0	0		0	0	0	0	
9,4	CD-WA	63,676	49,122	14,554		49,122	49,122	49,122		49,122		0	0	
4	ED-AN	682,151	682,151			682,151	682,151		468,658	468,658		213,493	213,493	
	ED-ID	0	0			0	0	0		0	0	0	0	
	ED-WA	117,124	117,124			117,124	117,124	117,124		117,124				
8	GD-AA	24,708		17,057	7,651									
	GD-AN	0		0										
	GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plt - 3031XX		5,249,178	3,902,499	933,661	413,018	166,246	3,736,253	3,902,499	166,246	2,566,918	2,733,164	0	1,169,335	1,169,335
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	
4	ED-AN	35,202	35,202			35,202	35,202		24,185	24,185		11,017	11,017	
	GD-OR	0			0									
Total General Plant - 390200, 396200		35,202	35,202	0	0		35,202	35,202		24,185	24,185		11,017	11,017
Total Amortization Expense		5,431,884	4,070,833	944,309	416,742	176,047	3,894,786	4,070,833	176,047	2,671,650	2,847,697	0	1,223,136	1,223,136

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

RESULTS OF OPERATIONS	Report ID: E-ADEP-1A
ELECTRIC ACCUMULATED DEPRECIATION	
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(82,165,576)	(82,165,576)			(82,165,576)	(82,165,576)		(52,980,363)	(52,980,363)		(29,185,213)	(29,185,213)	
	Steam (ED-ID)	(100,263,963)	(100,263,963)		(100,263,963)	(100,263,963)	(100,263,963)				(100,263,963)		(100,263,963)	
	Steam (ED-WA)	(197,649,531)	(197,649,531)		(197,649,531)	(197,649,531)	(197,649,531)	(197,649,531)		(197,649,531)	(197,649,531)			
1	Hydro (ED-AN)	(204,158,151)	(204,158,151)			(204,158,151)	(204,158,151)		(131,641,176)	(131,641,176)		(72,516,975)	(72,516,975)	
1	Other (ED-AN)	(180,442,838)	(180,442,838)			(180,442,838)	(180,442,838)		(116,349,542)	(116,349,542)		(64,093,296)	(64,093,296)	
Total Electric Production		(764,680,059)	(764,680,059)		(297,913,494)	(466,766,565)	(764,680,059)		(197,649,531)	(300,971,081)	(498,620,612)	(100,263,963)	(165,795,484)	(266,059,447)
Electric Transmission														
1	ED-AN	(259,269,206)	(259,269,206)			(259,269,206)	(259,269,206)		(167,176,784)	(167,176,784)		(92,092,422)	(92,092,422)	
	ED-ID	(10,878,786)	(10,878,786)		(10,878,786)	(10,878,786)	(10,878,786)				(10,878,786)		(10,878,786)	
	ED-WA	(17,264,626)	(17,264,626)		(17,264,626)	(17,264,626)	(17,264,626)	(17,264,626)		(17,264,626)	(17,264,626)			
Total Electric Transmissic		(287,412,618)	(287,412,618)		(28,143,412)	(259,269,206)	(287,412,618)		(17,264,626)	(167,176,784)	(184,441,410)	(10,878,786)	(92,092,422)	(102,971,208)
Electric Distribution														
3	ED-AN	(581,227)	(581,227)			(581,227)	(581,227)		(355,682)	(355,682)		(225,545)	(225,545)	
	ED-ID	(296,567,597)	(296,567,597)		(296,567,597)	(296,567,597)	(296,567,597)				(296,567,597)		(296,567,597)	
	ED-WA	(493,889,205)	(493,889,205)		(493,889,205)	(493,889,205)	(493,889,205)	(493,889,205)		(493,889,205)	(493,889,205)			
Total Electric Distribution		(791,038,029)	(791,038,029)		(790,456,802)	(581,227)	(791,038,029)		(493,889,205)	(355,682)	(494,244,887)	(296,567,597)	(225,545)	(296,793,142)
Gas Underground Storage														
	GD-AN	(20,012,526)		(20,012,526)										
	GD-OR	(1,779,118)		(1,779,118)										
Total Gas Underground S		(21,791,644)		(20,012,526)		(1,779,118)								
Gas Distribution														
	GD-AN	(2,083,139)		(2,083,139)										
	GD-ID	(108,223,689)		(108,223,689)										
	GD-WA	(202,850,857)		(202,850,857)										
	GD-OR	(150,076,123)		(150,076,123)										
Total Gas Distribution		(463,233,808)		(313,157,685)		(150,076,123)								
General Plant														
4	ED-AN	(37,189,606)	(37,189,606)			(37,189,606)	(37,189,606)		(25,550,375)	(25,550,375)		(11,639,231)	(11,639,231)	
	ED-ID	(13,793,621)	(13,793,621)		(13,793,621)	(13,793,621)	(13,793,621)				(13,793,621)		(13,793,621)	
	ED-WA	(27,433,049)	(27,433,049)		(27,433,049)	(27,433,049)	(27,433,049)	(27,433,049)		(27,433,049)	(27,433,049)			
7,4	CD-AA	(110,813,584)	(77,693,620)	(22,947,277)	(10,172,687)		(77,693,620)		(53,377,848)	(53,377,848)		(24,315,772)	(24,315,772)	
9,4	CD-AN	(9,115,066)	(7,031,635)	(2,083,431)			(7,031,635)		(4,830,944)	(4,830,944)		(2,200,691)	(2,200,691)	
9	CD-ID	(4,298,450)	(3,315,953)	(982,497)		(3,315,953)	(3,315,953)				(3,315,953)		(3,315,953)	
9	CD-WA	(9,334,736)	(7,201,095)	(2,133,641)		(7,201,095)	(7,201,095)	(7,201,095)		(7,201,095)	(7,201,095)			
8	GD-AA	(2,845,566)		(1,964,436)	(881,130)									
	GD-AN	(3,955,610)		(3,955,610)										
	GD-ID	(2,525,988)		(2,525,988)										
	GD-WA	(13,727,981)		(13,727,981)										
	GD-OR	(5,961,038)		(5,961,038)										
Total General Plant		(240,994,295)	(173,658,579)	(50,320,861)	(17,014,855)	(51,743,718)	(121,914,861)	(173,658,579)	(34,634,144)	(83,759,167)	(118,393,311)	(17,109,574)	(38,155,694)	(55,265,268)
Total Accumulated Depr		(2,569,150,453)	(2,016,789,285)	(383,491,072)	(168,870,096)	(1,168,257,426)	(848,531,859)	(2,016,789,285)	(743,437,506)	(552,262,714)	(1,295,700,220)	(424,819,920)	(296,269,145)	(721,089,065)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio			64.480%	35.520%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense			61.195%	38.805%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio			68.703%	31.297%			

RESULTS OF OPERATIONS	Report ID: E-AAMT-1A
ELECTRIC ACCUMULATED AMORTIZATION	
For Month Ended January 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,608,421)	(16,608,421)			(16,608,421)	(16,608,421)		(10,709,110)	(10,709,110)		(5,899,311)	(5,899,311)	
1	Misc Intangible Plt (3030 ED-AN	(3,092,936)	(3,092,936)			(3,092,936)	(3,092,936)		(1,994,325)	(1,994,325)		(1,098,611)	(1,098,611)	
Total Production/Transmission		(19,701,357)	(19,701,357)			(19,701,357)	(19,701,357)		(12,703,435)	(12,703,435)		(6,997,922)	(6,997,922)	
Distribution														
	Franchises (302000) ED-WA	(507,969)	(507,969)			(507,969)	(507,969)	(507,969)				(507,969)	(507,969)	
	Misc Intangible Plt (3030 ED-WA	(72,248)	(72,248)			(72,248)	(72,248)	(72,248)				(72,248)	(72,248)	
Total Distribution		(580,217)	(580,217)			(580,217)	(580,217)	(580,217)				(580,217)	(580,217)	
General Plant - 303000														
7,4	CD-AA	(5,467,907)	(3,833,659)	(1,132,294)	(501,954)	(3,833,659)	(3,833,659)		(2,633,839)	(2,633,839)		(1,199,820)	(1,199,820)	
9,1	CD-AN	(155,548)	(119,994)	(35,554)		(119,994)	(119,994)		(77,372)	(77,372)		(42,622)	(42,622)	
	GD-ID	(175,460)		(175,460)										
	GD-WA	(341,499)		(341,499)										
	GD-OR	(135,883)			(135,883)									
Total General Plant - 303000		(6,276,297)	(3,953,653)	(1,684,807)	(637,837)		(3,953,653)	(3,953,653)		(2,711,211)	(2,711,211)		(1,242,442)	(1,242,442)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(172,745,750)	(121,115,500)	(35,772,190)	(15,858,060)	(121,115,500)	(121,115,500)		(83,209,982)	(83,209,982)		(37,905,518)	(37,905,518)	
9,4	CD-AN	(512,708)	(395,518)	(117,190)		(395,518)	(395,518)		(271,733)	(271,733)		(123,785)	(123,785)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(3,644,000)	(2,811,091)	(832,909)		(2,811,091)	(2,811,091)	(2,811,091)				0	0	
4	ED-AN	(16,162,199)	(16,162,199)			(16,162,199)	(16,162,199)		(11,103,916)	(11,103,916)		(5,058,283)	(5,058,283)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,384,858)	(3,384,858)			(3,384,858)	(3,384,858)	(3,384,858)						
8	GD-AA	(298,569)		(206,117)	(92,452)									
	GD-AN	0		0										
	GD-OR	(86,269)			(86,269)									
Total Misc IT Intangible Plant - 3031XX		(196,834,353)	(143,869,166)	(36,928,406)	(16,036,781)	(6,195,949)	(137,673,217)	(143,869,166)	(6,195,949)	(94,585,631)	(100,781,580)	0	(43,087,586)	(43,087,586)
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	(1,599,838)	(1,599,838)			(1,599,838)	(1,599,838)		(1,099,137)	(1,099,137)		(500,701)	(500,701)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,599,838)	(1,599,838)	0	0	0	(1,599,838)	(1,599,838)	0	(1,099,137)	(1,099,137)	0	(500,701)	(500,701)
Total Accumulated Amortization		(224,992,062)	(169,704,231)	(38,613,213)	(16,674,618)	(6,776,166)	(162,928,065)	(169,704,231)	(6,776,166)	(111,099,414)	(117,875,580)	0	(51,828,651)	(51,828,651)

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

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

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	845,517	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	
	TOTAL ACCOUNT	19,461,917	800,859	699,567	9,886,074	11,386,500	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,048,080	8,516,429	3,391,019	9,140,632	21,048,080	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	4,457,982	0	0	0	0	0	0	0	0	4,457,982	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	132,390,601	0	0	92,821,698	92,821,698	0	0	27,415,446	27,415,446	0	12,153,457	
9	CD-WA / ID / AN	32,547,982	9,605,347	6,330,918	9,172,225	25,108,490	2,846,006	1,875,812	2,717,674	7,439,492	0	0	
	TOTAL ACCOUNT	215,495,245	18,121,776	9,721,937	111,134,555	138,978,268	27,896,606	1,875,812	30,133,120	59,905,538	4,457,982	12,153,457	16,611,439
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,980,249	1,691,608	7,798	2,280,843	3,980,249	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	12,109	0	0	0	0	0	0	0	0	12,109	0	
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	
7	CD-AA	72,535,802	0	0	50,856,301	50,856,301	0	0	15,020,714	15,020,714	0	6,658,787	
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	
	TOTAL ACCOUNT	78,303,131	2,544,707	15,420	53,334,193	55,894,320	485,891	2,258	15,196,919	15,685,068	12,109	6,711,634	6,723,743
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,331,029	25,677,037	12,340,911	24,313,081	62,331,029	0	0	0	0	0	0	
99	GD-WA / ID / AN	16,017,607	0	0	0	0	9,880,365	3,413,318	2,723,924	16,017,607	0	0	
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	
9	CD-WA / ID / AN	7,352,584	1,579,408	767,978	3,324,618	5,672,004	467,969	227,547	985,064	1,680,580	0	0	
	TOTAL ACCOUNT	98,155,666	27,256,445	13,108,889	32,927,602	73,292,936	10,348,334	3,640,865	5,338,486	19,327,685	4,812,326	722,719	5,535,045

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended January 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	16,542	0	0	0	0	0	0	0	0	16,542	0	16,542
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,045,319	631,161	184,264	3,848,116	4,663,541	187,009	54,596	1,140,173	1,381,778	0	0	0
	TOTAL ACCOUNT	6,769,520	690,027	184,264	4,270,813	5,145,104	409,362	54,596	1,142,766	1,606,724	16,542	1,150	17,692
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,128,863	1,806,859	603,380	6,718,624	9,128,863	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,866,197	0	0	0	0	2,896,420	583,904	385,873	3,866,197	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,038,370	4,038,370	0	1,811,373	1,811,373
7	CD-AA	15,900,205	0	0	11,147,952	11,147,952	0	0	3,292,614	3,292,614	0	1,459,639	1,459,639
9	CD-WA / ID / AN	2,016,869	24,411	745,128	786,334	1,555,873	7,233	220,777	232,986	460,996	0	0	0
	TOTAL ACCOUNT	38,058,062	1,831,270	1,348,508	18,652,910	21,832,688	2,903,653	804,681	7,949,843	11,658,177	1,296,185	3,271,012	4,567,197
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,266,192	398,866	9,001	2,858,325	3,266,192	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,290,002	0	0	904,446	904,446	0	0	267,134	267,134	0	118,422	118,422
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,012,551	398,866	9,001	3,762,771	4,170,638	110,331	0	522,573	632,904	18,586	190,423	209,009
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,432,530	12,577,381	7,583,364	5,271,785	25,432,530	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,230,884	0	0	0	0	2,596,563	813,732	820,589	4,230,884	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	TOTAL ACCOUNT	31,602,568	12,827,389	7,899,925	6,130,166	26,857,480	2,670,639	907,527	1,074,574	4,652,740	43,834	48,514	92,348

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,256,022	12,518,082	6,555,566	23,182,374	42,256,022	0	0	0	0	0		
99		GD-WA / ID / AN	970,567	0	0	0	0	676,719	287,726	6,122	970,567	0		
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178		
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0		
7		CD-AA	115,172,181	0	0	80,749,520	80,749,520	0	0	23,849,855	23,849,855	0		
9		CD-WA/ ID / AN	16,975,299	10,360,167	269,958	2,465,130	13,095,255	3,069,654	79,987	730,403	3,880,044	0		
		TOTAL ACCOUNT	176,359,545	22,878,249	6,825,524	106,397,024	136,100,797	3,746,373	367,713	24,754,341	28,868,427	742,178	10,648,143	11,390,321
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092		
8		GD-AA	889	0	0	0	0	0	0	614	614	0		
7		CD-AA	833,914	0	0	584,674	584,674	0	0	172,687	172,687	0		
9		CD-WA/ ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0		
		TOTAL ACCOUNT	1,115,864	0	10,370	843,235	853,605	0	1,044	175,295	176,339	9,092	76,828	85,920
		TOTAL GENERAL PLANT	670,450,856	87,349,588	39,823,405	347,456,130	474,629,123	51,843,282	7,754,432	89,031,787	148,629,501	12,254,351	34,937,881	47,192,232

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	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	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,784,674	5,216,746	0	24,567,928	29,784,674	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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	393,493	0	0	0	0	0	0	271,648	271,648	0	121,845	121,845
7		CD-AA	119,391,982	0	0	83,708,106	83,708,106	0	0	24,723,692	24,723,692	0	10,960,184	10,960,184
9		CD-WA / ID / AN	1,490,369	687,019	0	462,697	1,149,716	203,559	0	137,094	340,653	0	0	0
		TOTAL ACCOUNT	151,415,129	5,903,765	0	108,738,731	114,642,496	203,559	0	25,132,434	25,335,993	354,611	11,082,029	11,436,640
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,955,986	0	0	5,955,986	5,955,986	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,112,756	0	0	0	0	0	0	768,191	768,191	0	344,565	344,565
7		CD-AA	35,586,273	0	0	24,950,248	24,950,248	0	0	7,369,205	7,369,205	0	3,266,820	3,266,820
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	42,655,015	0	0	30,906,234	30,906,234	0	0	8,137,396	8,137,396	0	3,611,385	3,611,385
	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

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

AVISTA UTILITIES
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0	7,642	7,642
9		CD-WA / ID / AN	3,749,705	2,892,635	0	0	2,892,635	857,070	0	0	857,070	0	0	0
		TOTAL ACCOUNT	5,612,478	4,672,162	0	58,365	4,730,527	857,070	0	17,239	874,309	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,497	0	0	389,497	389,497	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	22,198,512	0	0	15,563,821	15,563,821	0	0	4,596,868	4,596,868	0	2,037,823	2,037,823
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,588,009	0	0	15,953,318	15,953,318	0	0	4,596,868	4,596,868	0	2,037,823	2,037,823
		TOTAL	378,224,747	10,895,643	0	269,103,483	279,999,126	2,083,223	771,517	65,589,178	68,443,918	780,562	29,001,141	29,781,703

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(63,996,763)	(44,869,410)	(13,252,450)	(5,874,903)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,799,966)	(4,767,592)	(1,408,137)	(624,237)
7	283750	CD-AA	32,205	22,580	6,669	2,956
		Total	<u>(71,404,293)</u>	<u>(50,254,191)</u>	<u>(14,653,918)</u>	<u>(6,496,184)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,795,077	6,795,077	0	0	0	0	6,795,077
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	(38)	(38)	0	0	0	0	(38)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	127,055,142	56,043,440	0	183,098,582	100,489,871	43,307,307	26,565,271	12,736,133	0
TOTAL		127,055,142	56,043,440	6,795,155	189,893,737	100,489,871	43,307,307	26,565,271	12,736,133	6,795,155

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