

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 29, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	219,435,891	149,296,273	70,139,618
	Adjustments			
	Adjusted Net Operating Income (Loss)	219,435,891	149,296,273	70,139,618
E-APL	Electric Net Rate Base	3,360,935,146	2,258,849,954	1,102,085,192
	RATE OF RETURN	6.529%	6.609%	6.364%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers Percent	2-01-2024 thru 02-29-2024	417,318 100.000%	271,324 65.016%	145,994 34.984%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2023 thru 02-29-2024	46,052,499 100.000%	31,921,751 69.316%	14,130,748 30.684%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 500 - 894		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 935		5,750,511	4,121,480	1,629,031	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		135,565,074	115,155,464	14,007,349	6,402,261
		Percentage		100.001%	84.945%	10.333%	4.723%
		Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
		Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
		Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	0
		Total		100,099,953	74,273,808	17,265,118	8,561,027
		Percentage		100.000%	74.200%	17.248%	8.552%
		Number of Customers at		797,628	416,479	273,638	107,511
		Percentage		99.999%	52.214%	34.306%	13.479%
		Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
		Percentage		100.001%	74.529%	16.914%	8.558%
		Total Percentages		400.001%	285.888%	78.801%	35.311%
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant	2-01-2024 thru 02-29-2024	1,633,130,810	1,124,366,107	508,764,703	
		Percent		100.000%	68.847%	31.153%	
11		Book Depreciation	03-01-2023 thru 02-29-2024	153,090,705	102,420,416	50,670,289	
		Percent		100.000%	66.902%	33.098%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	2-01-2024 thru 02-29-2024	3,728,709,164 100.000%	2,492,444,644 66.845%	1,236,264,520 33.155%
13	E-PLT	Net Electric General Plant Percent	2-01-2024 thru 02-29-2024	305,497,835 100.000%	210,809,487 69.005%	94,688,348 30.995%
14		Net Allocated Schedule M's Percent	03-01-2023 thru 02-29-2024	-158,972,396 100.000%	-106,810,726 67.188%	-52,161,670 32.812%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 29, 2024
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	443,926,293	0	443,926,293	297,806,829	0	297,806,829	146,119,464	0	146,119,464
99	442200	Commercial - Firm & Int.	354,808,417	0	354,808,417	257,533,640	0	257,533,640	97,274,777	0	97,274,777
1	442300	Industrial	122,083,871	0	122,083,871	66,444,068	0	66,444,068	55,639,803	0	55,639,803
99	444000	Public Street & Highway Lighting	8,267,434	0	8,267,434	5,295,639	0	5,295,639	2,971,795	0	2,971,795
99	448000	Interdepartmental Revenue	1,649,049	0	1,649,049	1,387,816	0	1,387,816	261,233	0	261,233
99	499XXX	Unbilled Revenue	(858,514)	0	(858,514)	(1,225,571)	0	(1,225,571)	367,057	0	367,057
TOTAL SALES TO ULTIMATE CUSTOMERS			929,876,550	0	929,876,550	627,242,421	0	627,242,421	302,634,129	0	302,634,129
1	447XXX	Sales for Resale	0	282,835,286	282,835,286	0	182,372,192	182,372,192	0	100,463,094	100,463,094
TOTAL SALES OF ELECTRICITY			929,876,550	282,835,286	1,212,711,836	627,242,421	182,372,192	809,614,613	302,634,129	100,463,094	403,097,223
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	132,879	0	132,879	46,665	0	46,665	86,214	0	86,214
1	453000	Sales of Water & Water Power	0	721,496	721,496	0	465,221	465,221	0	256,275	256,275
1	454000	Rent from Electric Property	7,574,138	194,623	7,768,761	4,268,340	125,493	4,393,833	3,305,798	69,130	3,374,928
1	454100	Rent from Trnsmission Joint Use	50,593	0	50,593	19,128	0	19,128	31,465	0	31,465
1	456XXX	Other Electric Revenues	9,808,198	54,977,629	64,785,827	7,795,316	35,449,575	43,244,891	2,012,882	19,528,054	21,540,936
TOTAL OTHER OPERATING REVENUE			17,565,808	55,893,748	73,459,556	12,129,449	36,040,289	48,169,738	5,436,359	19,853,459	25,289,818
TOTAL ELECTRIC REVENUE			947,442,358	338,729,034	1,286,171,392	639,371,870	218,412,481	857,784,351	308,070,488	120,316,553	428,387,041

***** 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	174,584	174,584	0	112,572	112,572	0	62,012	62,012
1	501XXX	Fuel	0	46,819,408	46,819,408	0	30,189,154	30,189,154	0	16,630,254	16,630,254
1	502000	Steam Expense	0	4,164,772	4,164,772	0	2,685,445	2,685,445	0	1,479,327	1,479,327
1	505000	Electric Expense	0	825,901	825,901	0	532,541	532,541	0	293,360	293,360
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,567,353	6,567,353	0	4,234,629	4,234,629	0	2,332,724	2,332,724
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	832,192	0	832,192	0	0	0	832,192	0	832,192
MAINTENANCE											
1	510000	Supervision & Engineering	0	392,472	392,472	0	253,066	253,066	0	139,406	139,406
1	511000	Structures	0	879,175	879,175	0	566,892	566,892	0	312,283	312,283
1	512000	Boiler Plant	0	6,915,133	6,915,133	0	4,458,878	4,458,878	0	2,456,255	2,456,255
1	513000	Electric Plant	0	860,315	860,315	0	554,731	554,731	0	305,584	305,584
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,465,444	1,465,444	0	944,918	944,918	0	520,526	520,526
TOTAL STEAM POWER GENERATION EXP			832,192	69,064,557	69,896,749	0	44,532,826	44,532,826	832,192	24,531,731	25,363,923
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,515,785	2,515,785	0	1,622,178	1,622,178	0	893,607	893,607
1	536000	Water for Power	0	1,180,484	1,180,484	0	761,176	761,176	0	419,308	419,308
1	537000	Hydraulic Expense	6,501,769	3,416,536	9,918,305	4,260,305	2,202,982	6,463,287	2,241,464	1,213,554	3,455,018
1	538000	Electric Expense	0	6,500,456	6,500,456	0	4,191,494	4,191,494	0	2,308,962	2,308,962
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,200,563	2,200,563	0	1,418,923	1,418,923	0	781,640	781,640
1	540000	Rent	0	1,692,426	1,692,426	0	1,091,276	1,091,276	0	601,150	601,150
1	540100	MT Trust Funds Land Settlement Rents	5,942,500	0	5,942,500	3,836,824	0	3,836,824	2,105,676	0	2,105,676
MAINTENANCE											
1	541000	Supervision & Engineering	0	632,073	632,073	0	407,561	407,561	0	224,512	224,512
1	542000	Structures	0	458,547	458,547	0	295,671	295,671	0	162,876	162,876
1	543000	Reservoirs, Dams, & Waterways	0	494,410	494,410	0	318,796	318,796	0	175,614	175,614
1	544000	Electric Plant	0	3,009,605	3,009,605	0	1,940,593	1,940,593	0	1,069,012	1,069,012
1	545000	Miscellaneous Hydraulic Plant	0	602,621	602,621	0	388,570	388,570	0	214,051	214,051
TOTAL HYDRO POWER GENERATION EXP			12,444,269	22,703,506	35,147,775	8,097,129	14,639,220	22,736,349	4,347,140	8,064,286	12,411,426
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	938,199	938,199	0	604,951	604,951	0	333,248	333,248
1	547XXX	Fuel	0	143,496,514	143,496,514	0	92,526,552	92,526,552	0	50,969,962	50,969,962
1	548000	Generation Expense	0	4,224,119	4,224,119	0	2,723,712	2,723,712	0	1,500,407	1,500,407
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,002,590	1,002,590	0	646,470	646,470	0	356,120	356,120
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
MAINTENANCE											
1	551000	Supervision & Engineering	0	745,098	745,098	0	480,439	480,439	0	264,659	264,659
1	552000	Structures	0	132,207	132,207	0	85,247	85,247	0	46,960	46,960
1	553000	Generating & Electric Equipment	0	1,925,392	1,925,392	0	1,241,493	1,241,493	0	683,899	683,899
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,077,218	1,077,218	0	694,590	694,590	0	382,628	382,628
TOTAL OTHER POWER GENERATION EXP			0	153,644,442	153,644,442	0	99,069,936	99,069,936	0	54,574,506	54,574,506

			***** 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	11,151,323	238,999,388	250,150,711	0	154,106,805	154,106,805	11,151,323	84,892,583	96,043,906
1	556000	System Control & Load Dispatching	0	839,522	839,522	0	541,324	541,324	0	298,198	298,198
E-557	557XXX	Other Expense	9,387,035	40,870,077	50,257,112	(3,750,916)	26,353,026	22,602,110	13,137,951	14,517,051	27,655,002
TOTAL OTHER POWER SUPPLY EXPENSE			20,538,358	280,708,987	301,247,345	(3,750,916)	181,001,155	177,250,239	24,289,274	99,707,832	123,997,106
TOTAL PRODUCTION OPERATING EXP			33,814,819	526,121,492	559,936,311	4,346,213	339,243,137	343,589,350	29,468,606	186,878,355	216,346,961
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,184,637	2,184,637	0	1,408,654	1,408,654	0	775,983	775,983
1	561000	Load Dispatching	0	2,946,309	2,946,309	0	1,899,780	1,899,780	0	1,046,529	1,046,529
1	562000	Station Expense	0	407,128	407,128	0	262,516	262,516	0	144,612	144,612
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	328,181	328,181	0	211,611	211,611	0	116,570	116,570
1	565XXX	Transmission of Electricity by Others	0	19,109,932	19,109,932	0	12,322,084	12,322,084	0	6,787,848	6,787,848
1	566000	Miscellaneous Transmission Expense	0	3,898,463	3,898,463	0	2,513,729	2,513,729	0	1,384,734	1,384,734
1	567000	Rent	0	95,938	95,938	0	61,861	61,861	0	34,077	34,077
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	351,770	353,231	0	226,821	226,821	1,461	124,949	126,410
1	569000	Structures	27,179	525,014	552,193	0	338,529	338,529	27,179	186,485	213,664
1	570000	Station Equipment	0	1,076,187	1,076,187	0	693,925	693,925	0	382,262	382,262
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	5,963	1,923,376	1,929,339	1,005	1,240,193	1,241,198	4,958	683,183	688,141
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	4,770	67,761	72,531	4,770	43,692	48,462	0	24,069	24,069
TOTAL TRANSMISSION OPERATING EXP			39,373	32,914,696	32,954,069	5,775	21,223,395	21,229,170	33,598	11,691,301	11,724,899

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,714,661	31,834,865	47,549,526	11,296,584	20,527,121	31,823,705	4,418,077	11,307,744	15,725,821
E-DEPX		Depreciation Expense-Transmission	783,637	20,935,136	21,718,773	522,448	13,498,976	14,021,424	261,189	7,436,160	7,697,349
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,607	1,181,607	0	761,900	761,900	0	419,707	419,707
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960	0	71,040	71,040
99	407327	Colstrip Reg. Asset Amortization	1,928,943	0	1,928,943	1,076,325	0	1,076,325	852,618	0	852,618
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097	0	11,622	11,622
1	407334	Amortization of EIM Deferral	174,780	0	174,780	0	0	0	174,780	0	174,780
99	407360	Amortization of CS2 & COLSTRIP O&M	1,019,256	0	1,019,256	0	0	0	1,019,256	0	1,019,256
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058	0	314,027	314,027
99	407395	Optional Renewable Power Revenue Offset	361,943	0	361,943	285,737	0	285,737	76,206	0	76,206
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,954,371)	0	(2,954,371)	(1,474,013)	0	(1,474,013)	(1,480,358)	0	(1,480,358)
99	407434	EIM Deferred O&M	(516,113)	0	(516,113)	0	0	0	(516,113)	0	(516,113)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,757,701)	0	(15,757,701)	(10,636,882)	0	(10,636,882)	(5,120,819)	0	(5,120,819)
99	407451	Deferral CEIP	(1,410,225)	0	(1,410,225)	(1,410,225)	0	(1,410,225)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,480,733)	0	(1,480,733)	0	0	0	(1,480,733)	0	(1,480,733)
99	407494	Amortization of Schedule 98 REC Rev	124,205	0	124,205	124,205	0	124,205	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	16,979,609	16,979,609	0	10,948,452	10,948,452	0	6,031,157	6,031,157
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,900,049)	72,039,606	67,139,557	(2,254,795)	46,451,138	44,196,343	(2,645,254)	25,588,468	22,943,214
		TOTAL PRODUCTION & TRANSMISSION EXPEN	28,954,143	631,075,794	660,029,937	2,097,193	406,917,670	409,014,863	26,856,950	224,158,124	251,015,074

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	662,836	2,999,273	3,662,109	538,648	2,078,976	2,617,624	124,188	920,297	1,044,485
3	582000	Station Expense	822,790	122,814	945,604	558,014	85,130	643,144	264,776	37,684	302,460
3	583000	Overhead Line Expense	1,907,048	1,181,610	3,088,658	1,217,153	819,045	2,036,198	689,895	362,565	1,052,460
3	584000	Underground Line Expense	2,676,115	0	2,676,115	1,621,970	0	1,621,970	1,054,145	0	1,054,145
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	14,127	0	14,127	13,905	0	13,905	222	0	222
3	586000	Meter Expense	2,132,329	28,956	2,161,285	1,768,026	20,071	1,788,097	364,303	8,885	373,188
3	587000	Customer Installations Expense	698,779	86,036	784,815	431,161	59,637	490,798	267,618	26,399	294,017
3	588000	Miscellaneous Distribution Expense	5,568,549	3,931,809	9,500,358	4,287,677	2,725,373	7,013,050	1,280,872	1,206,436	2,487,308
3	589000	Rent	0	256,181	256,181	0	177,574	177,574	0	78,607	78,607
MAINTENANCE:											
3	590000	Supervision & Engineering	301,590	1,089,548	1,391,138	208,587	755,231	963,818	93,003	334,317	427,320
3	591000	Structures	405,426	12,936	418,362	266,862	8,967	275,829	138,564	3,969	142,533
3	592000	Station Equipment	588,389	49,066	637,455	355,790	34,011	389,801	232,599	15,055	247,654
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	28,479,175	688	28,479,863	19,273,258	477	19,273,735	9,205,917	211	9,206,128
3	594000	Underground Lines	897,930	0	897,930	660,476	0	660,476	237,454	0	237,454
3	595000	Line Transformers	344,665	0	344,665	261,155	0	261,155	83,510	0	83,510
3	596000	Street Light & Signal System Maintenance Exp	91,665	0	91,665	83,437	0	83,437	8,228	0	8,228
3	597000	Meters	60,435	0	60,435	54,175	0	54,175	6,260	0	6,260
3	598000	Miscellaneous Distribution Expense	400,651	319,919	720,570	321,457	221,755	543,212	79,194	98,164	177,358
TOTAL DISTRIBUTION OPERATING EXP			46,052,499	10,078,836	56,131,335	31,921,751	6,986,247	38,907,998	14,130,748	3,092,589	17,223,337
E-DEPX		Depreciation Expense-Distribution	60,521,043	86,632	60,607,675	40,268,849	60,050	40,328,899	20,252,194	26,582	20,278,776
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	116,264	0	116,264	116,264	0	116,264	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,512,469	0	56,512,469	50,990,394	0	50,990,394	5,522,075	0	5,522,075
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			117,149,776	86,632	117,236,408	91,375,507	60,050	91,435,557	25,774,269	26,582	25,800,851
TOTAL DISTRIBUTION EXPENSES			163,202,275	10,165,468	173,367,743	123,297,258	7,046,297	130,343,555	39,905,017	3,119,171	43,024,188

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	135,601	135,601	0	88,162	88,162	0	47,439	47,439
2	902000	Meter Reading Expenses	530,616	129,267	659,883	357,219	84,044	441,263	173,397	45,223	218,620
2	903XXX	Customer Records & Collection Expenses	950,230	7,669,592	8,619,822	521,506	4,986,462	5,507,968	428,724	2,683,130	3,111,854
2	904000	Uncollectible Accounts	5,565,406	85,300	5,650,706	4,842,622	55,459	4,898,081	722,784	29,841	752,625
2	905000	Misc Customer Accounts	0	353,066	353,066	0	229,549	229,549	0	123,517	123,517
TOTAL CUSTOMER ACCOUNTS EXPENSES			7,046,252	8,372,826	15,419,078	5,721,347	5,443,676	11,165,023	1,324,905	2,929,150	4,254,055
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	33,254,448	252,152	33,506,600	27,239,191	163,939	27,403,130	6,015,257	88,213	6,103,470
2	909000	Advertising	131,931	735,179	867,110	115,741	477,984	593,725	16,190	257,195	273,385
2	910000	Misc Customer Service & Info Exp	0	105,420	105,420	0	68,540	68,540	0	36,880	36,880
TOTAL CUSTOMER SERVICE & INFO EXP			33,386,379	1,092,751	34,479,130	27,354,932	710,463	28,065,395	6,031,447	382,288	6,413,735
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	42,715	0	42,715	42,715	0	42,715	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			42,715	0	42,715	42,715	0	42,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,582,965	31,708,224	33,291,189	697,896	21,784,501	22,482,397	885,069	9,923,723	10,808,792
4	921000	Office Supplies & Expenses	1,005	3,819,340	3,820,345	217	2,624,001	2,624,218	788	1,195,339	1,196,127
4	922000	Admin Exp Transferred--Credit	0	(116,184)	(116,184)	0	(79,822)	(79,822)	0	(36,362)	(36,362)
4	923000	Outside Services Employed	1,812,539	13,352,548	15,165,087	1,780,290	9,173,601	10,953,891	32,249	4,178,947	4,211,196
4	924000	Property Insurance Premium	0	2,863,387	2,863,387	0	1,967,233	1,967,233	0	896,154	896,154
4	925XXX	Injuries and Damages	4,976,169	7,264,559	12,240,728	3,322,304	4,990,970	8,313,274	1,653,865	2,273,589	3,927,454
4	926XXX	Employee Pensions and Benefits	3,520,728	25,909,489	29,430,217	2,579,332	17,800,596	20,379,928	941,396	8,108,893	9,050,289
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,755,258	4,737,190	8,492,448	2,938,657	3,054,540	5,993,197	816,601	1,682,650	2,499,251
4	930000	Miscellaneous General Expenses	180,187	5,617,503	5,797,690	157,527	3,859,393	4,016,920	22,660	1,758,110	1,780,770
4	931000	Rents	7,700	954,046	961,746	0	655,458	655,458	7,700	298,588	306,288
4	935000	Maintenance of General Plant	1,927,885	12,737,195	14,665,080	1,397,584	8,750,835	10,148,419	530,301	3,986,360	4,516,661
TOTAL ADMIN & GEN OPERATING EXP			17,765,636	108,847,297	126,612,933	12,873,807	74,581,306	87,455,113	4,891,829	34,265,991	39,157,820

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,846,177	19,368,552	23,214,729	2,939,610	13,306,776	16,246,386	906,567	6,061,776	6,968,343
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,159,980	42,881,428	46,041,408	3,159,980	29,460,827	32,620,807	0	13,420,601	13,420,601
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(171,743)	0	(171,743)	0	0	0	(171,743)	0	(171,743)
99	407230	Tax Reform Amortization	(33,227)	0	(33,227)	0	0	0	(33,227)	0	(33,227)
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	320,960	1,814,516	2,135,476	260,390	1,212,913	1,473,303	60,570	601,603	662,173
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	357,039	0	357,039	111,049	0	111,049	245,990	0	245,990
99	407344	Regulatory Credit - Amort - WF Resiliency	7,166,799	0	7,166,799	6,139,689	0	6,139,689	1,027,110	0	1,027,110
99	407347	Regulatory Credit - Deferral - COVID-19	(128,498)	0	(128,498)	0	0	0	(128,498)	0	(128,498)
99	407357	AMORT OF INTERVENOR FUND DEFER	68,176	0	68,176	68,176	0	68,176	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	28,286	0	28,286	28,286	0	28,286	0	0	0
99	407372	Amortization-Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(424,336)	0	(424,336)	0	0	0	(424,336)	0	(424,336)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,247,911)	0	(1,247,911)	(1,247,911)	0	(1,247,911)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,385,255)	0	(2,385,255)	(2,372,988)	0	(2,372,988)	(12,267)	0	(12,267)
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,520,185)	0	(10,520,185)	(8,009,758)	0	(8,009,758)	(2,510,427)	0	(2,510,427)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(2,006,741)	0	(2,006,741)	(1,340,149)	0	(1,340,149)	(666,592)	0	(666,592)
99	407493	Amortization-Remand Residual Balance	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,145,274	5,145,206	6,290,480	825,359	3,534,911	4,360,270	319,915	1,610,295	1,930,210
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,550,410	69,936,242	73,486,652	4,859,550	48,014,260	52,873,810	(1,309,140)	21,921,982	20,612,842
		TOTAL ADMIN & GENERAL EXPENSES	21,316,046	178,783,539	200,099,585	17,733,357	122,595,566	140,328,923	3,582,689	56,187,973	59,770,662
		TOTAL EXPENSES BEFORE FIT	253,947,810	829,490,378	1,083,438,188	176,246,802	542,713,672	718,960,474	77,701,008	286,776,706	364,477,714
		NET OPERATING INCOME (LOSS) BEFORE FIT			202,733,204			138,823,877			63,909,327
E-FIT		FEDERAL INCOME TAX			1,164,948			(758,498)			1,923,446
E-FIT		DEFERRED FEDERAL INCOME TAX			(17,341,194)			(9,374,449)			(7,966,745)
E-FIT		AMORTIZED ITC			(526,441)			(339,449)			(186,992)
		ELECTRIC NET OPERATING INCOME (LOSS)			219,435,891			149,296,273			70,139,618

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	65.016%	34.984%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.316%	30.684%
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 ALLOCATION OF OTHER REVENUE
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	178,358	1,273,240	1,451,598	150,548	820,985	971,533	27,810	452,255	480,065
1	456010	Other Electric Rev-Financial	0	(16,400,168)	(16,400,168)	0	(10,574,828)	(10,574,828)	0	(5,825,340)	(5,825,340)
1	456015	Other Electric Rev-CT Fuel Sales	0	23,596,269	23,596,269	0	15,214,874	15,214,874	0	8,381,395	8,381,395
1	456016	Other Electric Rev-Resource Opt	0	3,413,297	3,413,297	0	2,200,894	2,200,894	0	1,212,403	1,212,403
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	77,865	77,865	0	42,893	42,893
1	456018	Other Electric Rev-Extraction	0	325,144	325,144	0	209,653	209,653	0	115,491	115,491
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,657,863	1,492,863	0	1,068,990	1,068,990	(165,000)	588,873	423,873
1	456050	Other Electric Rev-Attachment Fees	1,009,970	265	1,010,235	829,881	171	830,052	180,089	94	180,183
1	456100	Transmission Revenue of Others	0	29,899,178	29,899,178	0	19,278,990	19,278,990	0	10,620,188	10,620,188
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,795	595,795	0	328,205	328,205
1	456130	Ancillary Services Revenue	0	1,171,771	1,171,771	0	755,558	755,558	0	416,213	416,213
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	(8,647,219)	0	(8,647,219)	(4,464,003)	0	(4,464,003)	(4,183,216)	0	(4,183,216)
1	456329	Amortization Res Decoupling Deferral	19,346,314	0	19,346,314	13,153,735	0	13,153,735	6,192,579	0	6,192,579
1	456338	Non-res Decoupling Deferred Rev	(2,753,995)	0	(2,753,995)	(1,839,024)	0	(1,839,024)	(914,971)	0	(914,971)
1	456339	Amortization Non-res Decoupling	280,238	0	280,238	(164,391)	0	(164,391)	444,629	0	444,629
1	456380	Other Electric Revenue-Clearwater	368,170	0	368,170	0	0	0	368,170	0	368,170
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,127,607)	(3,127,607)	0	(2,016,681)	(2,016,681)	0	(1,110,926)	(1,110,926)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,127,607	3,127,607	0	2,016,681	2,016,681	0	1,110,926	1,110,926
1	456730	Other Elec Rev-Intraco Thermal	0	7,216,486	7,216,486	0	4,653,190	4,653,190	0	2,563,296	2,563,296
TOTAL ACCOUNT 456			9,808,196	54,977,631	64,785,827	7,795,315	35,449,577	43,244,892	2,012,881	19,528,054	21,540,935

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	208,802,618	208,802,618	0	134,635,928	134,635,928	0	74,166,690	74,166,690
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,527,928	1,527,928	0	985,208	985,208	0	542,720	542,720
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	11,151,323	0	11,151,323	0	0	0	11,151,323	0	11,151,323
1	555550	Non Monetary - Exchange Power	0	(2,762)	(2,762)	0	(1,781)	(1,781)	0	(981)	(981)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,918,941	4,918,941	0	3,171,733	3,171,733	0	1,747,208	1,747,208
1	555710	Intercompany Purchase	0	1,171,771	1,171,771	0	755,558	755,558	0	416,213	416,213
1	555740	Purchased Power - EIM	0	22,580,892	22,580,892	0	14,560,159	14,560,159	0	8,020,733	8,020,733
TOTAL ACCOUNT 555			11,151,323	238,999,388	250,150,711	0	154,106,805	154,106,805	11,151,323	84,892,583	96,043,906

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	46,108	6,013,052	6,059,160	46,108	3,877,216	3,923,324	0	2,135,836	2,135,836
1	557010	Other Power Supply Expense - Financial	0	10,722,532	10,722,532	0	6,913,889	6,913,889	0	3,808,643	3,808,643
1	557018	Merchandise Processing Fee	0	50,964	50,964	0	32,862	32,862	0	18,102	18,102
1	557150	Fuel - Economic Dispatch	0	(13,410,324)	(13,410,324)	0	(8,646,977)	(8,646,977)	0	(4,763,347)	(4,763,347)
1	557160	Power Supply Expense - Miscellaneous	0	2,945,613	2,945,613	0	1,899,331	1,899,331	0	1,046,282	1,046,282
99	557161	Unbilled Add-Ons	856,599	0	856,599	438,597	0	438,597	418,002	0	418,002
1	557165	Other Resource Costs-CAISO Charges	0	676,876	676,876	0	436,450	436,450	0	240,426	240,426
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,691	205,691	0	113,309	113,309
1	557170	Broker Fees - Power	1,860	689,431	691,291	0	444,545	444,545	1,860	244,886	246,746
1	557171	REC Broker Fees	0	69,479	69,479	0	44,800	44,800	0	24,679	24,679
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,277,534	0	1,277,534	1,277,534	0	1,277,534	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(15,877,734)	0	(15,877,734)	(15,877,734)	0	(15,877,734)	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	10,844,213	0	10,844,213	10,844,213	0	10,844,213	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,133,376	0	1,133,376	1,133,376	0	1,133,376	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,110,508)	0	(2,110,508)	(2,110,508)	0	(2,110,508)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,342,776	0	3,342,776	0	0	0	3,342,776	0	3,342,776
99	557390	Idaho PCA Amortization	9,054,133	0	9,054,133	0	0	0	9,054,133	0	9,054,133
1	557395	Optional Renewable Power Expense Offset	0	1,591	1,591	0	1,026	1,026	0	565	565
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,829,215	5,829,215	0	3,758,678	3,758,678	0	2,070,537	2,070,537
1	557711	Turbine Gas Bookout Offset	0	(5,829,215)	(5,829,215)	0	(3,758,678)	(3,758,678)	0	(2,070,537)	(2,070,537)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	32,791,863	32,791,863	0	21,144,193	21,144,193	0	11,647,670	11,647,670
TOTAL ACCOUNT 557			9,387,035	40,870,077	50,257,112	(3,750,916)	26,353,026	22,602,110	13,137,951	14,517,051	27,655,002

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	801,167	252,152	1,053,319	716,276	163,939	880,215	84,891	88,213	173,104
99	908600	Public Purpose Tariff Rider Expense Offset	32,283,664	0	32,283,664	26,182,119	0	26,182,119	6,101,545	0	6,101,545
99	908610	Limited Income Tax Refund Program	161,528	0	161,528	161,528	0	161,528	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	8,089	0	8,089	179,268	0	179,268	(171,179)	0	(171,179)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,254,448	252,152	33,506,600	27,239,191	163,939	27,403,130	6,015,257	88,213	6,103,470

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.016%	34.984%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 29, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.85%	55.85%
2	Cost of Debt		5.152%	5.158%
	Total Weighted Cost		2.877%	2.881%
E-APL	Net Rate Base	3,360,935,146	2,258,849,954	1,102,085,192
	Interest Deduction for FIT Calculation	96,738,187	64,987,113	31,751,074
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended February 29, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,286,171,392	857,784,351	428,387,041
E-OPS	Less: Operating & Maintenance Expense	825,575,571	530,454,764	295,120,807
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	178,080,059	122,206,594	55,873,465
E-OTX	Less: Taxes Other than FIT	79,782,558	66,299,116	13,483,442
	Net Operating Income Before FIT	202,733,204	138,823,877	63,909,327
E-INT	Less: Interest Expense	96,738,187	64,987,113	31,751,074
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(100,421,182)	(77,448,657)	(22,972,525)
	Taxable Net Operating Income	5,547,376	(3,611,893)	9,159,269
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,164,948	(758,498)	1,923,446
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,164,948	(758,498)	1,923,446
E-DTE	Deferred FIT	12,620,810	11,072,136	1,548,674
E-DTE	Customer Tax Credit Amortization	(29,962,004)	(20,446,585)	(9,515,419)
1	411400 Amortized Investment Tax Credit	(526,441)	(339,449)	(186,992)
	Total Net FIT/Deferred FIT	(16,702,687)	(10,472,396)	(6,230,291)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	84,141,763	117,014,762	201,156,525	58,303,737	78,114,485	136,418,222	25,838,026	38,900,277	64,738,303
12	997001 Contributions In Aid of Construction	0	9,213,624	9,213,624	0	6,158,847	6,158,847	0	3,054,777	3,054,777
12	997002 Injuries and Damages	0	(98,538)	(98,538)	0	(65,868)	(65,868)	0	(32,670)	(32,670)
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	(1,003,791)	(1,003,791)	0	(670,984)	(670,984)	0	(332,807)	(332,807)
99	997007 Idaho PCA	11,880,795	0	11,880,795	0	0	0	11,880,795	0	11,880,795
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	319,028	319,028	0	213,254	213,254	0	105,774	105,774
99	997018 DSM Tariff Rider	(18,498,122)	351,503	(18,146,619)	(14,087,497)	234,962	(13,852,535)	(4,410,625)	116,541	(4,294,084)
12	997020 FAS87 Current Pension Accrual	0	(1,302,856)	(1,302,856)	0	(870,894)	(870,894)	0	(431,962)	(431,962)
12	997027 Uncollectibles	4,897,104	(3,028,047)	1,869,057	3,297,416	(2,024,098)	1,273,318	1,599,688	(1,003,949)	595,739
99	997031 Decoupling Mechanism	(8,225,338)	0	(8,225,338)	(6,686,317)	0	(6,686,317)	(1,539,021)	0	(1,539,021)
12	997032 Interest Rate Swaps	0	9,531,127	9,531,127	0	6,371,082	6,371,082	0	3,160,045	3,160,045
99	997033 BPA Residential Exchange	(269,586)	0	(269,586)	(213,093)	0	(213,093)	(56,493)	0	(56,493)
99	997034 Montana Hydro Settlement	(1,609,813)	(24,450,400)	(26,060,213)	(1,036,720)	(16,798,158)	(17,834,878)	(573,093)	(7,652,242)	(8,225,335)
99	997035 Leases	0	19,823	19,823	0	13,619	13,619	0	6,204	6,204
99	997043 Washington Deferred Power Costs	(2,765,934)	0	(2,765,934)	(2,765,934)	0	(2,765,934)	0	0	0
12	997044 Non-Monetary Power Costs	0	(2,762)	(2,762)	0	(1,846)	(1,846)	0	(916)	(916)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,700,114)	(2,700,114)	0	(1,804,891)	(1,804,891)	0	(895,223)	(895,223)
12	997049 Tax Depreciation	0	(177,832,329)	(177,832,329)	0	(118,872,020)	(118,872,020)	0	(58,960,309)	(58,960,309)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	590,967	590,967	0	293,119	293,119
99	997065 Amortization - Unbilled Revenue Add-Ins	1,160,809	0	1,160,809	852,171	0	852,171	308,638	0	308,638
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	3,660,576	3,660,576	0	2,446,912	2,446,912	0	1,213,664	1,213,664
12	997081 Deferred Compensation	0	(82,481)	(82,481)	0	(55,134)	(55,134)	0	(27,347)	(27,347)
4	997082 Meal Disallowances	0	663,374	663,374	0	455,758	455,758	0	207,616	207,616
12	997083 Paid Time Off	0	1,058,802	1,058,802	0	707,756	707,756	0	351,046	351,046
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(461,477)	0	(461,477)	0	0	0	(461,477)	0	(461,477)
99	997095 WA REC Deferral	(977,132)	0	(977,132)	(977,132)	0	(977,132)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,871	21,871	0	10,848	10,848
99	997098 Provision for Rate Refund	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(15,988)	(15,988)	0	(10,687)	(10,687)	0	(5,301)	(5,301)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(71,613,075)	(71,613,075)	0	(47,869,760)	(47,869,760)	0	(23,743,315)	(23,743,315)
99	997102 Amort Idaho Earnings Test (254229)	(171,743)	0	(171,743)	0	0	0	(171,743)	0	(171,743)
99	997107 MDM System	3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0
99	997109 Tax Reform Amortization	(33,227)	0	(33,227)	0	0	0	(33,227)	0	(33,227)
99	997110 FISERVE	77,798	268,548	346,346	0	179,511	179,511	77,798	89,037	166,835
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,804)	(69,804)	0	(34,622)	(34,622)
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,907	87,907	0	43,602	43,602
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(4,047,736)	0	(4,047,736)	(2,597,591)	0	(2,597,591)	(1,450,145)	0	(1,450,145)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,322,150	4,322,150	0	2,889,141	2,889,141	0	1,433,009	1,433,009
99	997120 Transportation Tax Disallowance	0	115,876	115,876	0	77,457	77,457	0	38,419	38,419
99	997122 Regulatory Fees	(1,247,911)	0	(1,247,911)	(1,247,911)	0	(1,247,911)	0	0	0
99	997123 EIM Deferred O&M	174,780	0	174,780	0	0	0	174,780	0	174,780
99	997125 COVID-19	(2,764,590)	0	(2,764,590)	(2,372,988)	0	(2,372,988)	(391,602)	0	(391,602)
99	997126 Prepaid Expenses	0	(255,165)	(255,165)	0	(170,565)	(170,565)	0	(84,600)	(84,600)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(679,198)	(679,198)	0	(454,010)	(454,010)	0	(225,188)	(225,188)
99	997129 Mixed Service Costs (IDD#5)	0	(27,766,666)	(27,766,666)	0	(18,560,628)	(18,560,628)	0	(9,206,038)	(9,206,038)
99	997130 Wild Fire Resiliency Deferral	(3,323,062)	0	(3,323,062)	(1,839,746)	0	(1,839,746)	(1,483,316)	0	(1,483,316)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(990,053)	0	(990,053)	(990,053)	0	(990,053)	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(1,410,225)	0	(1,410,225)	(1,410,225)	0	(1,410,225)	0	0	0
99	997138 Intervenor Funding	(49,407)	0	(49,407)	(49,407)	0	(49,407)	0	0	0
99	997139 Pension Settlement	0	456,423	456,423	0	305,096	305,096	0	151,327	151,327
99	997140 Insurance Balancing	(1,981,805)	0	(1,981,805)	(1,315,213)	0	(1,315,213)	(666,592)	0	(666,592)
99	997141 CCA	832,192	0	832,192	0	0	0	832,192	0	832,192
99	997143 Depreciation Rate Deferral	(67,297)	0	(67,297)	111,049	0	111,049	(178,346)	0	(178,346)
	997145 Sec 174 Research Costs	0	3,919,512	3,919,512	0	2,619,998	2,619,998	0	1,299,514	1,299,514
	TOTAL SCHEDULE M ADJUSTMENTS	58,551,212	(158,972,394)	(100,421,182)	29,362,067	(106,810,724)	(77,448,657)	29,189,145	(52,161,670)	(22,972,525)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.845%	33.155%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,494,501	19,494,501	0	13,031,099	13,031,099	0	6,463,402	6,463,402
99	410100	Deferred Federal Income Tax Expense - Washingto	6,732,938	0	6,732,938	6,732,938	0	6,732,938	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(15,135)	0	(15,135)	0	0	0	(15,135)	0	(15,135)
	410100	Total	6,717,803	19,494,501	26,212,304	6,732,938	13,031,099	19,764,037	(15,135)	6,463,402	6,448,267
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(15,517,674)	(15,517,674)	0	(10,372,789)	(10,372,789)	0	(5,144,885)	(5,144,885)
99	411100	Deferred Federal Income Tax Expense - Washingto	(644,050)	0	(644,050)	(644,050)	0	(644,050)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,006,597)	0	(1,006,597)	0	0	0	(1,006,597)	0	(1,006,597)
	411100	Total	(1,650,647)	(15,517,674)	(17,168,321)	(644,050)	(10,372,789)	(11,016,839)	(1,006,597)	(5,144,885)	(6,151,482)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	2,324,938	0	2,324,938	2,324,938	0	2,324,938	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,251,889	0	1,251,889	0	0	0	1,251,889	0	1,251,889
	410193	Total	3,576,827	0	3,576,827	2,324,938	0	2,324,938	1,251,889	0	1,251,889
Total Deferred Federal Income Tax Expense			8,643,983	3,976,827	12,620,810	8,413,826	2,658,310	11,072,136	230,157	1,318,517	1,548,674
99	411193	Customer Tax Credit Amortization - Washington	(20,446,585)	0	(20,446,585)	(20,446,585)	0	(20,446,585)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(9,515,419)	0	(9,515,419)	0	0	0	(9,515,419)	0	(9,515,419)
	411193	Total	(29,962,004)	0	(29,962,004)	(20,446,585)	0	(20,446,585)	(9,515,419)	0	(9,515,419)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.845%			33.155%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	66,461	66,461	0	42,854	42,854	0	23,607	23,607
1	408140	State Kwh Generation Tax	0	1,328,746	1,328,746	0	856,775	856,775	0	471,971	471,971
1	408150	R&P Property Tax--Production	0	11,844,420	11,844,420	0	7,637,282	7,637,282	0	4,207,138	4,207,138
1	408180	R&P Property Tax--Transmission	0	3,719,809	3,719,809	0	2,398,533	2,398,533	0	1,321,276	1,321,276
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	16,979,609	16,979,609	0	10,948,452	10,948,452	0	6,031,157	6,031,157
DISTRIBUTION											
99	408110	State Excise Tax	25,011,208	0	25,011,208	25,011,043	0	25,011,043	165	0	165
99	408120	Municipal Occupation & License Tax	25,363,536	0	25,363,536	21,399,504	0	21,399,504	3,964,032	0	3,964,032
99	408160	Miscellaneous State or Local Tax--WA & ID	85	0	85	0	0	0	85	0	85
99	408170	R&P Property Tax--Distribution	6,164,048	0	6,164,048	4,579,847	0	4,579,847	1,584,201	0	1,584,201
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(26,511)	0	(26,511)	0	0	0	(26,511)	0	(26,511)
TOTAL DISTRIBUTION			56,512,469	0	56,512,469	50,990,394	0	50,990,394	5,522,075	0	5,522,075
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,145,274	5,145,206	6,290,480	825,359	3,534,911	4,360,270	319,915	1,610,295	1,930,210
TOTAL A&G			1,145,274	5,145,206	6,290,480	825,359	3,534,911	4,360,270	319,915	1,610,295	1,930,210
TOTAL TAXES OTHER THAN FIT			57,657,743	22,124,815	79,782,558	51,815,753	14,483,363	66,299,116	5,841,990	7,641,452	13,483,442

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended February 29, 2024

Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,116,666	7,116,666	0	4,588,826	4,588,826	0	2,527,840	2,527,840
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	977,493	977,493	0	630,287	630,287	0	347,206	347,206
1	182381	CDA Settlement Past Storage	0	26,412,058	26,412,058	0	17,030,495	17,030,495	0	9,381,563	9,381,563
1	302000	Franchises & Consents	2,829,867	44,049,218	46,879,085	2,829,867	28,402,936	31,232,803	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,924,724	105,657,262	111,581,986	5,924,724	72,589,709	78,514,433	0	33,067,553	33,067,553
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	32,492,165	32,492,165	0	22,323,092	22,323,092	0	10,169,073	10,169,073
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	4,716,371	59,497	4,775,868	4,716,371	40,876	4,757,247	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,492,414	16,492,414	0	11,330,783	11,330,783	0	5,161,631	5,161,631
		TOTAL INTANGIBLE PLANT	13,790,678	350,522,529	364,313,207	13,790,678	236,911,589	250,702,267	0	113,610,940	113,610,940
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	111,911,140	29,539,751	141,450,891	73,117,422	19,047,231	92,164,653	38,793,718	10,492,520	49,286,238
1	312000	Boiler Plant	146,520,715	78,580,867	225,101,582	93,243,119	50,668,943	143,912,062	53,277,596	27,911,924	81,189,520
1	313000	Generators	287,897	0	287,897	185,191	0	185,191	102,706	0	102,706
1	314000	Turbogenerator Units	39,691,177	18,659,818	58,350,995	25,944,019	12,031,851	37,975,870	13,747,158	6,627,967	20,375,125
1	315000	Accessory Electric Equipment	18,328,196	12,501,086	30,829,282	11,973,505	8,060,700	20,034,205	6,354,691	4,440,386	10,795,077
1	316000	Miscellaneous Power Plant Equipment	14,945,456	2,476,959	17,422,415	9,765,000	1,597,143	11,362,143	5,180,456	879,816	6,060,272
		TOTAL STEAM PRODUCTION PLANT	331,684,581	145,616,063	477,300,644	214,228,256	93,893,237	308,121,493	117,456,325	51,722,826	169,179,151
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	117,371,669	117,371,669	0	75,681,252	75,681,252	0	41,690,417	41,690,417
1	332XXX	Reservoirs, Dams, & Waterways	0	266,223,546	266,223,546	0	171,660,942	171,660,942	0	94,562,604	94,562,604
1	333000	Waterwheels, Turbines, & Generators	0	236,035,876	236,035,876	0	152,195,933	152,195,933	0	83,839,943	83,839,943
1	334000	Accessory Electric Equipment	0	86,532,371	86,532,371	0	55,796,073	55,796,073	0	30,736,298	30,736,298
1	335XXX	Miscellaneous Power Plant Equipment	0	14,382,751	14,382,751	0	9,273,998	9,273,998	0	5,108,753	5,108,753
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
		TOTAL HYDRAULIC PRODUCTION PLANT	0	792,845,244	792,845,244	0	511,226,613	511,226,613	0	281,618,631	281,618,631
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	17,627,909	17,627,909	0	11,366,476	11,366,476	0	6,261,433	6,261,433
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,200	21,071,200	0	13,586,710	13,586,710	0	7,484,490	7,484,490
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	240,113,809	240,113,809	0	154,825,384	154,825,384	0	85,288,425	85,288,425
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,568,938	26,568,938	0	17,131,651	17,131,651	0	9,437,287	9,437,287
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	1,626,745	1,626,745	0	1,048,925	1,048,925	0	577,820	577,820
		TOTAL OTHER PRODUCTION PLANT	0	329,548,921	329,548,921	0	212,493,144	212,493,144	0	117,055,777	117,055,777
		TOTAL PRODUCTION PLANT	331,684,581	1,268,010,228	1,599,694,809	214,228,256	817,612,994	1,031,841,250	117,456,325	450,397,234	567,853,559

*****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	29,621,812	30,250,170	410,632	19,100,144	19,510,776	217,726	10,521,668	10,739,394
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	16,425	37,369,691	37,386,116	10,584	24,095,977	24,106,561	5,841	13,273,714	13,279,555
1	353XXX	Station Equipment	12,907,128	375,378,643	388,285,771	8,436,181	242,044,149	250,480,330	4,470,947	133,334,494	137,805,441
1	354000	Towers & Fixtures	15,998,573	1,142,818	17,141,391	10,455,840	736,889	11,192,729	5,542,733	405,929	5,948,662
1	355000	Poles & Fixtures	5,418	382,771,081	382,776,499	3,541	246,810,793	246,814,334	1,877	135,960,288	135,962,165
1	356000	Overhead Conductors & Devices	12,539,365	178,442,894	190,982,259	8,194,327	115,059,978	123,254,305	4,345,038	63,382,916	67,727,954
1	357000	Underground Conduit	0	3,240,986	3,240,986	0	2,089,788	2,089,788	0	1,151,198	1,151,198
1	358000	Underground Conductors & Devices	0	6,718,523	6,718,523	0	4,332,104	4,332,104	0	2,386,419	2,386,419
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	42,174,101	1,017,215,752	1,059,389,853	27,562,623	655,900,717	683,463,340	14,611,478	361,315,035	375,926,513
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,893,560	0	11,893,560	10,364,365	0	10,364,365	1,529,195	0	1,529,195
99	360400	Land Easements	4,155,788	0	4,155,788	1,403,984	0	1,403,984	2,751,804	0	2,751,804
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,071,089	0	31,071,089	23,353,324	0	23,353,324	7,717,765	0	7,717,765
3	362000	Station Equipment	172,818,715	3,300,955	176,119,670	115,823,268	2,288,090	118,111,358	56,995,447	1,012,865	58,008,312
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	590,191,002	0	590,191,002	391,501,628	0	391,501,628	198,689,374	0	198,689,374
99	365000	Overhead Conductors & Devices	369,690,467	0	369,690,467	232,263,139	0	232,263,139	137,427,328	0	137,427,328
99	366000	Underground Conduit	177,919,766	0	177,919,766	118,597,713	0	118,597,713	59,322,053	0	59,322,053
99	367000	Underground Conductors & Devices	295,066,556	0	295,066,556	195,766,100	0	195,766,100	99,300,456	0	99,300,456
99	368000	Line Transformers	362,094,137	0	362,094,137	254,067,313	0	254,067,313	108,026,824	0	108,026,824
99	369XXX	Services	227,665,782	0	227,665,782	147,044,442	0	147,044,442	80,621,340	0	80,621,340
99	371XXX	Installations on Customers' Premises	11,990,351	0	11,990,351	11,990,351	0	11,990,351	0	0	0
99	370XXX	Meters	87,776,756	0	87,776,756	62,978,742	0	62,978,742	24,798,014	0	24,798,014
99	373XXX	Street Light & Signal Systems	84,939,160	0	84,939,160	56,013,250	0	56,013,250	28,925,910	0	28,925,910
		TOTAL DISTRIBUTION PLANT	2,427,640,979	3,300,955	2,430,941,934	1,621,167,619	2,288,090	1,623,455,709	806,473,360	1,012,865	807,486,225
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,063,024	11,578,976	811,230	6,913,599	7,724,829	704,722	3,149,425	3,854,147
4	390XXX	Structures & Improvements	27,993,261	113,053,115	141,046,376	18,171,538	77,670,882	95,842,420	9,821,723	35,382,233	45,203,956
4	391XXX	Office Furniture & Equipment	2,376,627	45,116,695	47,493,322	2,361,091	30,996,523	33,357,614	15,536	14,120,172	14,135,708
4	392XXX	Transportation Equipment	40,220,310	33,211,248	73,431,558	27,186,225	22,817,124	50,003,349	13,034,085	10,394,124	23,428,209
4	393000	Stores Equipment	889,153	4,351,558	5,240,711	706,363	2,989,651	3,696,014	182,790	1,361,907	1,544,697
4	394000	Tools, Shop & Garage Equipment	3,237,004	19,147,651	22,384,655	1,876,208	13,155,011	15,031,219	1,360,796	5,992,640	7,353,436
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	401,077	3,727,864	4,128,941	398,866	2,561,154	2,960,020	2,211	1,166,710	1,168,921
4	396XXX	Power Operated Equipment	20,735,973	5,778,090	26,514,063	12,831,210	3,969,721	16,800,931	7,904,763	1,808,369	9,713,132
4	397XXX	Communications Equipment	29,877,450	108,621,743	138,499,193	23,050,305	74,626,396	97,676,701	6,827,145	33,995,347	40,822,492
4	398000	Miscellaneous Equipment	10,423	854,661	865,084	0	587,178	587,178	10,423	267,483	277,906
		TOTAL GENERAL PLANT	127,257,230	344,042,436	471,299,666	87,393,036	236,367,475	323,760,511	39,864,194	107,674,961	147,539,155
		TOTAL PLANT IN SERVICE	2,942,547,569	2,983,091,900	5,925,639,469	1,964,142,212	1,949,080,865	3,913,223,077	978,405,357	1,034,011,035	2,012,416,392

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended February 29, 2024
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(299,696,595)	(82,593,119)	(382,289,714)	(198,954,334)	(53,256,043)	(252,210,377)	(100,742,261)	(29,337,076)	(130,079,337)
E-ADEP		Hydro Production Plant	0	(206,389,535)	(206,389,535)	0	(133,079,972)	(133,079,972)	0	(73,309,563)	(73,309,563)
E-ADEP		Other Production Plant	0	(181,684,491)	(181,684,491)	0	(117,150,160)	(117,150,160)	0	(64,534,331)	(64,534,331)
E-ADEP		Transmission Plant	(28,223,437)	(262,116,304)	(290,339,741)	(17,322,462)	(169,012,593)	(186,335,055)	(10,900,975)	(93,103,711)	(104,004,686)
E-ADEP		Distribution Plant	(797,219,251)	(591,873)	(797,811,124)	(498,679,339)	(410,263)	(499,089,602)	(298,539,912)	(181,610)	(298,721,522)
E-ADEP		General Plant	(52,050,910)	(113,750,921)	(165,801,831)	(34,800,729)	(78,150,295)	(112,951,024)	(17,250,181)	(35,600,626)	(52,850,807)
		TOTAL ACCUMULATED DEPRECIATION	(1,177,190,193)	(847,126,243)	(2,024,316,436)	(749,756,864)	(551,059,326)	(1,300,816,190)	(427,433,329)	(296,066,917)	(723,500,246)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,849,058)	(19,849,058)	0	(12,798,673)	(12,798,673)	0	(7,050,385)	(7,050,385)
E-AAMT		Distribution-Franchises/Misc Intangibles	(595,043)	0	(595,043)	(595,043)	0	(595,043)	0	0	0
E-AAMT		General Plant - 303000	0	(4,067,865)	(4,067,865)	0	(2,789,560)	(2,789,560)	0	(1,278,305)	(1,278,305)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,481,515)	(139,967,752)	(146,449,267)	(6,481,515)	(96,162,044)	(102,643,559)	0	(43,805,708)	(43,805,708)
E-AAMT		General Plant - 390200, 396200	0	(1,652,643)	(1,652,643)	0	(1,135,415)	(1,135,415)	0	(517,228)	(517,228)
		TOTAL ACCUMULATED AMORTIZATION	(7,076,558)	(165,537,318)	(172,613,876)	(7,076,558)	(112,885,692)	(119,962,250)	0	(52,651,626)	(52,651,626)
		TOTAL ACCUMULATED DEPR/AMORT	(1,184,266,751)	(1,012,663,561)	(2,196,930,312)	(756,833,422)	(663,945,018)	(1,420,778,440)	(427,433,329)	(348,718,543)	(776,151,872)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,758,280,818	1,970,428,339	3,728,709,157	1,207,308,790	1,285,135,847	2,492,444,637	550,972,028	685,292,492	1,236,264,520
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	(544,304,425)	(544,304,425)	0	(363,840,293)	(363,840,293)	0	(180,464,132)	(180,464,132)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,909,311)	(45,909,311)	0	(31,541,074)	(31,541,074)	0	(14,368,237)	(14,368,237)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,860,072)	(4,860,072)	0	(3,339,015)	(3,339,015)	0	(1,521,057)	(1,521,057)
4		ADFIT - Common Plant (283750 from C-DTX)	0	23,018	23,018	0	15,814	15,814	0	7,204	7,204
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,546,532)	(5,546,532)	0	(3,576,404)	(3,576,404)	0	(1,970,128)	(1,970,128)
1		ADFIT - CDA Settlement Costs (283333)	0	(205,273)	(205,273)	0	(132,360)	(132,360)	0	(72,913)	(72,913)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(935,295)	(935,295)	0	(625,198)	(625,198)	0	(310,097)	(310,097)
		TOTAL ACCUMULATED DFIT	0	(601,737,890)	(601,737,890)	0	(403,038,530)	(403,038,530)	0	(198,699,360)	(198,699,360)
		NET ELECTRIC UTILITY PLANT	1,758,280,818	1,368,690,449	3,126,971,267	1,207,308,790	882,097,317	2,089,406,107	550,972,028	486,593,132	1,037,565,160

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.316%	30.684%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.845%	33.155%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,758,280,818	1,368,690,449	3,126,971,267	#####	882,097,317	2,089,406,107	550,972,028	486,593,132	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,167,149	44,207,870	52,375,019	6,173,240	30,372,133	36,545,373	1,993,909	13,835,737	15,829,646
4	Accumulated Amortization - AFUDC (182318)	(1,615,204)	(7,415,442)	(9,030,646)	(1,216,541)	(5,094,631)	(6,311,172)	(398,663)	(2,320,811)	(2,719,474)
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)	2,347,370	0	2,347,370	0	0	0	2,347,370	0	2,347,370
99	ADFIT - Boulder Park Disallowed (190040)	53,052	0	53,052	0	0	0	53,052	0	53,052
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)	14,309,586	0	14,309,586	14,309,586	0	14,309,586	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,668,149	0	21,668,149	21,668,149	0	21,668,149	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,555,324)	0	(7,555,324)	(7,555,324)	0	(7,555,324)	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)	(4,611,372)	0	(4,611,372)	(1,330,711)	0	(1,330,711)	(3,280,661)	0	(3,280,661)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(11,451,081)	0	(11,451,081)	(10,934,833)	0	(10,934,833)	(516,248)	0	(516,248)
99	ADFIT-Customer Tax Credit (190393)	2,404,727	0	2,404,727	2,296,315	0	2,296,315	108,412	0	108,412
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,563,581)	0	(6,563,581)	(3,738,120)	0	(3,738,120)	(2,825,461)	0	(2,825,461)
99	Colstrip-Regulatory Asset (182327)	20,398,913	0	20,398,913	11,870,811	0	11,870,811	8,528,102	0	8,528,102
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,255	0	2,255	290,016	0	290,016	(287,761)	0	(287,761)
99	Colstrip Reg Asset ADFIT (283376)	(2,956,512)	0	(2,956,512)	(2,046,719)	0	(2,046,719)	(909,793)	0	(909,793)
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)	(8,833,560)	0	(8,833,560)	(6,318,628)	0	(6,318,628)	(2,514,932)	0	(2,514,932)
99	Colstrip ARO Liability (230027)	(15,376,413)	0	(15,376,413)	(10,048,489)	0	(10,048,489)	(5,327,924)	0	(5,327,924)
99	Colstrip ARO ADFIT (190376)	3,229,047	0	3,229,047	2,110,183	0	2,110,183	1,118,864	0	1,118,864
99	Colstrip ARO ADFIT (283377)	(1,744,291)	0	(1,744,291)	(1,025,256)	0	(1,025,256)	(719,035)	0	(719,035)
99	Customer Deposits (235199)	(10,028)	0	(10,028)	(10,028)	0	(10,028)	0	0	0
C-WKC	Working Capital	170,768,859	0	170,768,859	118,471,890	0	118,471,890	52,296,969	0	52,296,969
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	197,171,451	36,792,428	233,963,879	144,166,345	25,277,502	169,443,847	53,005,106	11,514,926	64,520,032
	NET RATE BASE	1,955,452,269	1,405,482,877	3,360,935,146	#####	907,374,819	2,258,849,954	603,977,134	498,108,058	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	4,098,151	4,098,151			4,098,151	4,098,151		2,642,488	2,642,488		1,455,663	1,455,663	
	Steam (ED-ID)	4,418,077	4,418,077		4,418,077		4,418,077				4,418,077		4,418,077	
	Steam (ED-WA)	11,296,584	11,296,584		11,296,584		11,296,584	11,296,584		11,296,584				
1	Hydro (ED-AN)	16,861,142	16,861,142			16,861,142	16,861,142		10,872,064	10,872,064		5,989,078	5,989,078	
1	Other (ED-AN)	10,875,572	10,875,572			10,875,572	10,875,572		7,012,569	7,012,569		3,863,003	3,863,003	
Total Electric Production		47,549,526	47,549,526		15,714,661	31,834,865	47,549,526	11,296,584	20,527,121	31,823,705	4,418,077	11,307,744	15,725,821	
Electric Transmission														
1	ED-AN	20,935,136	20,935,136			20,935,136	20,935,136		13,498,976	13,498,976		7,436,160	7,436,160	
	ED-ID	261,189	261,189		261,189		261,189				261,189		261,189	
	ED-WA	522,448	522,448		522,448		522,448	522,448		522,448			522,448	
Total Electric Transmission		21,718,773	21,718,773		783,637	20,935,136	21,718,773	522,448	13,498,976	14,021,424	261,189	7,436,160	7,697,349	
Electric Distribution														
3	ED-AN	86,632	86,632			86,632	86,632		60,050	60,050		26,582	26,582	
	ED-ID	20,252,194	20,252,194		20,252,194		20,252,194				20,252,194		20,252,194	
	ED-WA	40,268,849	40,268,849		40,268,849		40,268,849	40,268,849		40,268,849			40,268,849	
Total Electric Distribution		60,607,675	60,607,675		60,521,043	86,632	60,607,675	40,268,849	60,050	40,328,899	20,252,194	26,582	20,278,776	
Gas Underground Storage														
	GD-AN	770,638		770,638										
	GD-OR	130,820			130,820									
Total Gas Underground Storage		901,458		770,638	130,820									
Gas Distribution														
	GD-AN	56,676		56,676										
	GD-ID	7,169,253		7,169,253										
	GD-WA	17,130,383		17,130,383										
	GD-OR	11,169,545			11,169,545									
Total Gas Distribution		35,525,857		24,356,312	11,169,545									
General Plant														
4	ED-AN	2,791,114	2,791,114			2,791,114	2,791,114		1,917,579	1,917,579		873,535	873,535	
	ED-ID	541,299	541,299		541,299		541,299				541,299		541,299	
	ED-WA	1,464,906	1,464,906		1,464,906		1,464,906	1,464,906		1,464,906				
7,4	CD-AA	22,302,830	15,940,278	4,393,658	1,968,894		15,940,278	15,940,278		10,951,449		4,988,829	4,988,829	
9,4	CD-AN	813,514	637,160	176,354			637,160	637,160		437,748		199,412	199,412	
9	CD-ID	466,367	365,268	101,099		365,268	365,268				365,268		365,268	
9	CD-WA	1,882,873	1,474,704	408,169		1,474,704	1,474,704	1,474,704		1,474,704				
8	GD-AA	352,214			109,806									
	GD-AN	26,161		26,161										
	GD-ID	45,748		45,748										
	GD-WA	1,104,268		1,104,268										
	GD-OR	182,845			182,845									
Total General Plant		31,974,139	23,214,729	6,497,865	2,261,545	3,846,177	19,368,552	23,214,729	2,939,610	13,306,776	16,246,386	906,567	6,061,776	6,968,343
Total Depreciation Expense		198,277,428	153,090,703	31,624,815	13,561,910	80,865,518	72,225,185	153,090,703	55,027,491	47,392,923	102,420,414	25,838,027	24,832,262	50,670,289

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3 Direct Distribution Operating Exper	69.316%	30.684%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		592,184	592,184		326,216	326,216			
1	Misc Intangible Plt (30300)	ED-AN	263,207	263,207			263,207	263,207		169,716	169,716		93,491	93,491			
Total Production/Transmission			1,181,607	1,181,607			1,181,607	1,181,607		761,900	761,900		419,707	419,707			
Distribution																	
	Franchises (302000)	ED-WA	110,398	110,398		110,398		110,398	110,398								
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866		5,866	5,866								
Total Distribution			116,264	116,264		116,264		116,264	116,264								
General Plant - 303000																	
7,4		CD-AA	414,833	296,489	81,723		296,489	296,489		203,697	203,697		92,792	92,792			
9,1		CD-AN	9,729	7,620	2,109		7,620	7,620		4,913	4,913		2,707	2,707			
		GD-ID	14,795		14,795												
		GD-WA	24,862		24,862												
		GD-OR	6,607				6,607										
Total General Plant - 303000			470,826	304,109	123,489	43,228		304,109	304,109		208,610	208,610		95,499	95,499		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	49,424,916	35,324,976	9,736,708	4,363,232		35,324,976	35,324,976		24,269,318	24,269,318		11,055,658	11,055,658		
9,4		CD-AN	105,963	82,992	22,971			82,992	82,992		57,018	57,018		25,974	25,974		
9,4		CD-ID	0	0	0		0	0	0				0	0			
9,4		CD-WA	2,398,463	1,878,524	519,939		1,878,524	1,878,524	1,878,524			1,878,524		0			
4		ED-AN	7,473,460	7,473,460			7,473,460	7,473,460		5,134,491	5,134,491		2,338,969	2,338,969			
		ED-ID	0	0			0	0					0	0			
		ED-WA	1,281,456	1,281,456			1,281,456	1,281,456	1,281,456			1,281,456		0			
8		GD-AA	182,003		125,262	56,741											
		GD-AN	0		0												
		GD-OR	69,997			69,997											
Total Miscellaneous IT Intangible Plt - 3031XX			60,936,258	46,041,408	10,404,880	4,489,970		3,159,980	42,881,428	46,041,408		3,159,980	29,460,827	32,620,807	0	13,420,601	13,420,601
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			
4		ED-AN	422,431	422,431			422,431	422,431		290,223	290,223		132,208	132,208			
		GD-OR	0			0											
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		290,223	290,223		132,208	132,208		
Total Amortization Expense			63,127,386	48,065,819	10,528,369	4,533,198		3,276,244	44,789,575	48,065,819		3,276,244	30,721,560	33,997,804	0	14,068,015	14,068,015

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(82,593,119)	(82,593,119)			(82,593,119)	(82,593,119)		(53,256,043)	(53,256,043)		(29,337,076)	(29,337,076)
	Steam (ED-ID)	(100,742,261)	(100,742,261)		(100,742,261)	(100,742,261)	(100,742,261)				(100,742,261)		(100,742,261)
	Steam (ED-WA)	(198,954,334)	(198,954,334)		(198,954,334)	(198,954,334)	(198,954,334)	(198,954,334)		(198,954,334)			(198,954,334)
1	Hydro (ED-AN)	(206,389,535)	(206,389,535)			(206,389,535)	(206,389,535)		(133,079,972)	(133,079,972)		(73,309,563)	(73,309,563)
1	Other (ED-AN)	(181,684,491)	(181,684,491)			(181,684,491)	(181,684,491)		(117,150,160)	(117,150,160)		(64,534,331)	(64,534,331)
Total Electric Production		(770,363,740)	(770,363,740)		(299,696,595)	(470,667,145)	(770,363,740)	(198,954,334)	(303,486,175)	(502,440,509)	(100,742,261)	(167,180,970)	(267,923,231)
Electric Transmission													
1	ED-AN	(262,116,304)	(262,116,304)			(262,116,304)	(262,116,304)		(169,012,593)	(169,012,593)		(93,103,711)	(93,103,711)
	ED-ID	(10,900,975)	(10,900,975)		(10,900,975)	(10,900,975)	(10,900,975)				(10,900,975)		(10,900,975)
	ED-WA	(17,322,462)	(17,322,462)		(17,322,462)	(17,322,462)	(17,322,462)	(17,322,462)		(17,322,462)			(17,322,462)
Total Electric Transmissic		(290,339,741)	(290,339,741)		(28,223,437)	(262,116,304)	(290,339,741)	(17,322,462)	(169,012,593)	(186,335,055)	(10,900,975)	(93,103,711)	(104,004,686)
Electric Distribution													
3	ED-AN	(591,873)	(591,873)			(591,873)	(591,873)		(410,263)	(410,263)		(181,610)	(181,610)
	ED-ID	(298,539,912)	(298,539,912)		(298,539,912)	(298,539,912)	(298,539,912)				(298,539,912)		(298,539,912)
	ED-WA	(498,679,339)	(498,679,339)		(498,679,339)	(498,679,339)	(498,679,339)	(498,679,339)		(498,679,339)			(498,679,339)
Total Electric Distribution		(797,811,124)	(797,811,124)		(797,219,251)	(591,873)	(797,811,124)	(498,679,339)	(410,263)	(499,089,602)	(298,539,912)	(181,610)	(298,721,522)
Gas Underground Storage													
	GD-AN	(20,109,089)		(20,109,089)									
	GD-OR	(1,795,940)		(1,795,940)		(1,795,940)							
Total Gas Underground S		(21,905,029)		(20,109,089)		(1,795,940)							
Gas Distribution													
	GD-AN	(2,089,751)		(2,089,751)									
	GD-ID	(108,997,885)		(108,997,885)									
	GD-WA	(204,815,409)		(204,815,409)									
	GD-OR	(151,268,576)		(151,268,576)		(151,268,576)							
Total Gas Distribution		(467,171,621)		(315,903,045)		(151,268,576)							
General Plant													
4	ED-AN	(36,955,868)	(36,955,868)			(36,955,868)	(36,955,868)		(25,389,790)	(25,389,790)		(11,566,078)	(11,566,078)
	ED-ID	(13,844,874)	(13,844,874)		(13,844,874)	(13,844,874)	(13,844,874)				(13,844,874)		(13,844,874)
	ED-WA	(27,663,206)	(27,663,206)		(27,663,206)	(27,663,206)	(27,663,206)	(27,663,206)		(27,663,206)			(27,663,206)
7,4	CD-AA	(97,434,795)	(69,638,597)	(19,194,654)	(8,601,544)	(69,638,597)	(69,638,597)		(47,843,805)	(47,843,805)		(21,794,792)	(21,794,792)
9,4	CD-AN	(9,137,224)	(7,156,456)	(1,980,768)		(7,156,456)	(7,156,456)		(4,916,700)	(4,916,700)		(2,239,756)	(2,239,756)
9	CD-ID	(4,347,830)	(3,405,307)	(942,523)		(3,405,307)	(3,405,307)				(3,405,307)		(3,405,307)
9	CD-WA	(9,113,050)	(7,137,523)	(1,975,527)		(7,137,523)	(7,137,523)	(7,137,523)		(7,137,523)			(7,137,523)
8	GD-AA	(2,888,197)		(1,987,773)	(900,424)								
	GD-AN	(4,073,489)		(4,073,489)									
	GD-ID	(2,469,180)		(2,469,180)									
	GD-WA	(13,864,523)		(13,864,523)									
	GD-OR	(5,994,765)		(5,994,765)									
Total General Plant		(227,787,001)	(165,801,831)	(46,488,437)	(15,496,733)	(52,050,910)	(113,750,921)	(165,801,831)	(34,800,729)	(78,150,295)	(112,951,024)	(17,250,181)	(35,600,626)
Total Accumulated Depr		(2,575,378,256)	(2,024,316,436)	(382,500,571)	(168,561,249)	(1,177,190,193)	(847,126,243)	(2,024,316,436)	(749,756,864)	(551,059,326)	(1,300,816,190)	(427,433,329)	(296,066,917)

Allocation Ratios:												
Service -	Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio		64.480%	35.520%				
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense		69.316%	30.684%				
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio		68.703%	31.297%				

RESULTS OF OPERATIONS	Report ID: E-AAMT-12E
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,723,221)	(16,723,221)			(16,723,221)	(16,723,221)		(10,783,133)	(10,783,133)		(5,940,088)	(5,940,088)	
1	Misc Intangible Plt (3030 ED-AN	(3,125,837)	(3,125,837)			(3,125,837)	(3,125,837)		(2,015,540)	(2,015,540)		(1,110,297)	(1,110,297)	
Total Production/Transmission		(19,849,058)	(19,849,058)			(19,849,058)	(19,849,058)		(12,798,673)	(12,798,673)		(7,050,385)	(7,050,385)	
Distribution														
	Franchises (302000) ED-WA	(522,061)	(522,061)			(522,061)	(522,061)			(522,061)			(522,061)	
	Misc Intangible Plt (3030 ED-WA	(72,982)	(72,982)			(72,982)	(72,982)			(72,982)			(72,982)	
Total Distribution		(595,043)	(595,043)			(595,043)	(595,043)		(595,043)	(595,043)			(595,043)	
General Plant - 303000														
7,4	CD-AA	(5,519,761)	(3,945,084)	(1,087,393)	(487,284)	(3,945,084)	(3,945,084)		(2,710,391)	(2,710,391)		(1,234,693)	(1,234,693)	
9,1	CD-AN	(156,764)	(122,781)	(33,983)		(122,781)	(122,781)		(79,169)	(79,169)		(43,612)	(43,612)	
	GD-ID	(177,309)		(177,309)										
	GD-WA	(344,607)		(344,607)										
	GD-OR	(136,709)			(136,709)									
Total General Plant - 303000		(6,335,150)	(4,067,865)	(1,643,292)	(623,993)		(4,067,865)	(4,067,865)		(2,789,560)	(2,789,560)		(1,278,305)	(1,278,305)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(171,631,376)	(122,668,377)	(33,811,381)	(15,151,618)	(122,668,377)	(122,668,377)		(84,276,854)	(84,276,854)		(38,391,523)	(38,391,523)	
9,4	CD-AN	(180,699)	(141,527)	(39,172)		(141,527)	(141,527)		(97,233)	(97,233)		(44,294)	(44,294)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(3,729,288)	(2,920,853)	(808,435)		(2,920,853)	(2,920,853)	(2,920,853)		(2,920,853)		0	0	
4	ED-AN	(17,157,848)	(17,157,848)			(17,157,848)	(17,157,848)		(11,787,957)	(11,787,957)		(5,369,891)	(5,369,891)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,560,662)	(3,560,662)			(3,560,662)	(3,560,662)	(3,560,662)		(3,560,662)			(3,560,662)	
8	GD-AA	(280,858)		(193,298)	(87,560)									
	GD-AN	0		0										
	GD-OR	(95,153)			(95,153)									
Total Misc IT Intangible Plant - 3031XX		(196,635,884)	(146,449,267)	(34,852,286)	(15,334,331)	(6,481,515)	(139,967,752)	(146,449,267)	(6,481,515)	(96,162,044)	(102,643,559)	0	(43,805,708)	(43,805,708)
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	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	0	0	0		0	0		0	0		0	0	
4	ED-AN	(1,652,643)	(1,652,643)			(1,652,643)	(1,652,643)		(1,135,415)	(1,135,415)		(517,228)	(517,228)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,652,643)	(1,652,643)	0	0	0	(1,652,643)	(1,652,643)	0	(1,135,415)	(1,135,415)	0	(517,228)	(517,228)
Total Accumulated Amortization		(225,067,778)	(172,613,876)	(36,495,578)	(15,958,324)	(7,076,558)	(165,537,318)	(172,613,876)	(7,076,558)	(112,885,692)	(119,962,250)	0	(52,651,626)	(52,651,626)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended February 29, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,051,109	8,516,429	3,394,048	9,140,632	21,051,109	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	4,458,044	0	0	0	0	0	0	0	0	4,458,044	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	132,340,911	0	0	94,586,696	94,586,696	0	0	26,071,159	26,071,159	0	11,683,056	
9	CD-WA / ID / AN	32,441,168	9,655,109	6,427,675	9,325,787	25,408,571	2,672,346	1,779,055	2,581,196	7,032,597	0	0	
	TOTAL ACCOUNT	215,341,832	18,171,538	9,821,723	113,053,115	141,046,376	27,722,946	1,779,055	28,652,355	58,154,356	4,458,044	11,683,056	16,141,100
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,991,042	1,693,584	7,798	2,289,660	3,991,042	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	117,460	117,460	0	53,207	
7	CD-AA	59,641,502	0	0	42,626,974	42,626,974	0	0	11,749,376	11,749,376	0	5,265,152	
9	CD-WA / ID / AN	1,117,575	667,507	7,739	200,061	875,307	184,753	2,142	55,373	242,268	0	0	
	TOTAL ACCOUNT	65,166,018	2,361,091	15,537	45,116,695	47,493,323	417,876	2,142	11,922,209	12,342,227	12,109	5,318,359	5,330,468
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,367,277	25,614,246	12,254,369	24,498,662	62,367,277	0	0	0	0	0	0	
99	GD-WA / ID / AN	16,344,135	0	0	0	0	10,206,893	3,313,285	2,823,957	16,344,135	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	66,888	66,888	0	30,299	
7	CD-AA	7,579,031	0	0	5,416,885	5,416,885	0	0	1,493,069	1,493,069	0	669,077	
9	CD-WA / ID / AN	7,210,485	1,571,979	779,715	3,295,702	5,647,396	435,093	215,810	912,186	1,563,089	0	0	
	TOTAL ACCOUNT	98,410,441	27,186,225	13,034,084	33,211,249	73,431,558	10,641,986	3,529,095	5,296,100	19,467,181	4,812,326	699,376	5,511,702

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended February 29, 2024 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,076,169	647,496	182,790	3,928,691	4,758,977	179,214	50,593	1,087,385	1,317,192	0	0	0
	TOTAL ACCOUNT	6,796,120	706,362	182,790	4,351,558	5,240,710	401,567	50,593	1,089,852	1,542,012	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,444,839	1,847,546	607,184	6,990,109	9,444,839	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,810,958	0	0	0	0	2,896,024	580,330	334,604	3,810,958	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	1,823,716
7	CD-AA	15,898,242	0	0	11,362,791	11,362,791	0	0	3,131,954	3,131,954	0	1,403,497	1,403,497
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	TOTAL ACCOUNT	38,313,480	1,876,208	1,360,795	19,147,651	22,384,654	2,903,957	788,915	7,712,556	11,405,428	1,296,185	3,227,213	4,523,398
	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	3,232,144	398,866	2,211	2,831,067	3,232,144	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	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	4,943,253	398,866	2,211	3,727,864	4,128,941	110,331	0	502,134	612,465	18,586	183,261	201,847
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,065,810	12,577,381	7,583,364	4,905,065	25,065,810	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,206,717	0	0	0	0	2,580,162	805,966	820,589	4,206,717	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,211,681	12,831,210	7,904,763	5,778,089	26,514,062	2,650,417	894,923	1,061,791	4,607,131	43,834	46,654	90,488

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,761,413	12,441,921	6,553,062	22,766,430	41,761,413	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,056,413	0	0	0	0	762,565	287,726	6,122	1,056,413	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	116,614,138	0	0	83,346,457	83,346,457	0	0	22,972,985	22,972,985	0	10,294,696	10,294,696
9	CD-WA/ ID / AN	17,097,779	10,608,384	274,084	2,508,855	13,391,323	2,936,193	75,861	694,402	3,706,456	0	0	0
	TOTAL ACCOUNT	177,492,273	23,050,305	6,827,146	108,621,742	138,499,193	3,698,758	363,587	23,840,956	27,903,301	719,232	10,370,547	11,089,779
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	833,889	0	0	595,997	595,997	0	0	164,276	164,276	0	73,616	73,616
9	CD-WA/ ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	TOTAL ACCOUNT	1,115,838	0	10,423	854,661	865,084	0	990	166,779	167,769	9,092	73,893	82,985
	TOTAL GENERAL PLANT	658,369,642	87,393,035	39,864,194	344,042,435	471,299,664	51,809,560	7,504,082	82,854,368	142,168,010	12,227,217	32,674,751	44,901,968

ALLOCATION RATIOS:

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,808,057	5,227,205	0	24,580,852	29,808,057	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	113,151,714	0	0	80,871,793	80,871,793	0	0	22,290,888	22,290,888	0	9,989,033	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	144,832,798	5,924,723	0	105,657,262	111,581,985	193,060	0	22,599,822	22,792,882	354,611	10,103,320	10,457,931
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,011,711	0	0	6,011,711	6,011,711	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,137,969	0	0	0	0	0	0	783,196	783,196	0	354,773	
7		CD-AA	37,050,110	0	0	26,480,454	26,480,454	0	0	7,298,872	7,298,872	0	3,270,784	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	44,199,790	0	0	32,492,165	32,492,165	0	0	8,082,068	8,082,068	0	3,625,557	3,625,557
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	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	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	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	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	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	3,749,705	2,936,844	0	0	2,936,844	812,861	0	0	812,861	0	0	0
		TOTAL ACCOUNT	5,612,477	4,716,371	0	59,497	4,775,868	812,861	0	16,399	829,260	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	0	0	0	0	0	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	22,529,953	0	0	16,102,608	16,102,608	0	0	4,438,401	4,438,401	0	1,988,944	1,988,944
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	22,919,758	0	0	16,492,413	16,492,413	0	0	4,438,401	4,438,401	0	1,988,944	1,988,944
		TOTAL	373,518,939	10,960,810	0	269,967,091	280,927,901	2,028,515	771,517	61,493,199	64,293,231	780,562	27,517,245	28,297,807

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 29, 2024 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(63,325,168)	(45,259,764)	(12,475,058)	(5,590,346)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(6,799,966)	(4,860,072)	(1,339,593)	(600,301)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(70,742,476)</u>	<u>(50,746,365)</u>	<u>(13,808,307)</u>	<u>(6,187,804)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended February 29, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,752,831	6,752,831	0	0	0	0	6,752,831
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(84)	(84)	0	0	0	0	(84)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	143,056,052	64,490,296	0	207,546,348	118,471,890	52,296,969	24,584,162	12,193,327	0
TOTAL		143,056,052	64,490,296	6,752,847	214,299,195	118,471,890	52,296,969	24,584,162	12,193,327	6,752,847

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