

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	218,811,404	148,843,316	69,968,088
	Adjustments			
	Adjusted Net Operating Income (Loss)	218,811,404	148,843,316	69,968,088
E-APL	Electric Net Rate Base	3,257,614,793	2,186,156,545	1,071,458,248
	<b>RATE OF RETURN</b>	<b>6.717%</b>	<b>6.808%</b>	<b>6.530%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 29, 2024  
Average of Monthly Averages Basis

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

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 - AMA Percent	03-01-2023 thru 02-29-2024	412,136 100.000%	267,981 65.022%	144,155 34.978%
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  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 500 - 894		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 935		5,750,511	4,121,480	1,629,031	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		135,565,074	115,155,464	14,007,349	6,402,261
		Percentage		100.000%	84.944%	10.333%	4.723%
		Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
		Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
		Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	0
		Total		100,099,953	74,273,808	17,265,118	8,561,027
		Percentage		100.000%	74.200%	17.248%	8.552%
		Number of Customers at		797,628	416,479	273,638	107,511
		Percentage		100.000%	52.215%	34.306%	13.479%
		Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
		Percentage		100.000%	74.528%	16.914%	8.558%
		Total Percentages		400.000%	285.888%	78.801%	35.311%
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

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For Twelve Months Ended February 29, 2024  
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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  
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Report ID:  
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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 - AMA	02-01-2023 thru 02-29-2024	1,575,285,099	1,083,684,977	491,600,122	
		Percent		100.000%	68.793%	31.207%	
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  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2023 thru 02-29-2024	3,664,339,677 100.000%	2,448,412,809 66.817%	1,215,926,868 33.183%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2023 thru 02-29-2024	298,501,954 100.000%	206,227,240 69.087%	92,274,714 30.913%
14		Net Allocated Schedule M's - AMA Percent	03-01-2023 thru 02-29-2024	-158,972,396 100.000%	-106,740,104 67.144%	-52,232,292 32.856%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended February 29, 2024  
 Average of Monthly Averages Basis

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

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



Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	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

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended February 29, 2024  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended February 29, 2024  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	135,600	135,600	0	88,170	88,170	0	47,430	47,430
2	902000	Meter Reading Expenses	530,616	129,267	659,883	357,219	84,052	441,271	173,397	45,215	218,612
2	903XXX	Customer Records & Collection Expenses	950,230	7,669,593	8,619,823	521,506	4,986,923	5,508,429	428,724	2,682,670	3,111,394
2	904000	Uncollectible Accounts	5,565,406	85,300	5,650,706	4,842,622	55,464	4,898,086	722,784	29,836	752,620
2	905000	Misc Customer Accounts	0	353,065	353,065	0	229,570	229,570	0	123,495	123,495
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>7,046,252</b>	<b>8,372,825</b>	<b>15,419,077</b>	<b>5,721,347</b>	<b>5,444,179</b>	<b>11,165,526</b>	<b>1,324,905</b>	<b>2,928,646</b>	<b>4,253,551</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	33,254,448	252,152	33,506,600	27,239,191	163,954	27,403,145	6,015,257	88,198	6,103,455
2	909000	Advertising	131,931	735,179	867,110	115,741	478,028	593,769	16,190	257,151	273,341
2	910000	Misc Customer Service & Info Exp	0	105,420	105,420	0	68,546	68,546	0	36,874	36,874
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,386,379</b>	<b>1,092,751</b>	<b>34,479,130</b>	<b>27,354,932</b>	<b>710,528</b>	<b>28,065,460</b>	<b>6,031,447</b>	<b>382,223</b>	<b>6,413,670</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>42,715</b>	<b>0</b>	<b>42,715</b>	<b>42,715</b>	<b>0</b>	<b>42,715</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>17,765,636</b>	<b>108,847,297</b>	<b>126,612,933</b>	<b>12,873,807</b>	<b>74,581,306</b>	<b>87,455,113</b>	<b>4,891,829</b>	<b>34,265,991</b>	<b>39,157,820</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended February 29, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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	1,212,405	1,472,795	60,570	602,111	662,681
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
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>3,550,410</b>	<b>69,936,242</b>	<b>73,486,652</b>	<b>4,859,550</b>	<b>48,013,752</b>	<b>52,873,302</b>	<b>(1,309,140)</b>	<b>21,922,490</b>	<b>20,613,350</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>21,316,046</b>	<b>178,783,539</b>	<b>200,099,585</b>	<b>17,733,357</b>	<b>122,595,058</b>	<b>140,328,415</b>	<b>3,582,689</b>	<b>56,188,481</b>	<b>59,771,170</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>253,947,810</b>	<b>829,490,377</b>	<b>1,083,438,187</b>	<b>176,246,802</b>	<b>542,713,732</b>	<b>718,960,534</b>	<b>77,701,008</b>	<b>286,776,645</b>	<b>364,477,653</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>202,733,205</b>			<b>138,823,817</b>			<b>63,909,388</b>
E-FIT		FEDERAL INCOME TAX			1,789,436			(304,488)			2,093,924
E-FIT		DEFERRED FEDERAL INCOME TAX			(17,341,194)			(9,375,562)			(7,965,632)
E-FIT		AMORTIZED ITC			(526,441)			(339,449)			(186,992)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>218,811,404</b>			<b>148,843,316</b>			<b>69,968,088</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	65.022%	34.978%
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
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>
For Twelve Months Ended February 29, 2024
Average of Monthly Averages Basis

Report ID:  
**E-456-12A**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	178,358	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:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	801,167	252,152	1,053,319	716,276	163,954	880,230	84,891	88,198	173,089
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
		<b>TOTAL ACCOUNT 908</b>	<b>33,254,448</b>	<b>252,152</b>	<b>33,506,600</b>	<b>27,239,191</b>	<b>163,954</b>	<b>27,403,145</b>	<b>6,015,257</b>	<b>88,198</b>	<b>6,103,455</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.022%	34.978%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended February 29, 2024 Average of Monthly Averages 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	3,257,614,793	2,186,156,545	1,071,458,248
	Interest Deduction for FIT Calculation	93,764,436	62,895,724	30,868,712
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	1,286,171,392	857,784,351	428,387,041
E-OPS	Less: Operating & Maintenance Expense	825,575,570	530,455,332	295,120,238
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	178,080,059	122,206,086	55,873,973
E-OTX	Less: Taxes Other than FIT	79,782,558	66,299,116	13,483,442
	Net Operating Income Before FIT	202,733,205	138,823,817	63,909,388
E-INT	Less: Interest Expense	93,764,436	62,895,724	30,868,712
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(100,421,186)	(77,378,036)	(23,043,150)
	Taxable Net Operating Income	8,521,124	(1,449,943)	9,971,067
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,789,436	(304,488)	2,093,924
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,789,436	(304,488)	2,093,924
E-DTE	Deferred FIT	12,620,810	11,071,023	1,549,787
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	(16,078,199)	(10,019,499)	(6,058,700)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	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	6,156,267	6,156,267	0	3,057,357	3,057,357
12	997002	Injuries and Damages	0	(98,539)	(98,539)	0	(65,841)	(65,841)	0	(32,698)	(32,698)
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	(670,703)	(670,703)	0	(333,088)	(333,088)
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	213,165	213,165	0	105,863	105,863
99	997018	DSM Tariff Rider	(18,498,122)	351,503	(18,146,619)	(14,087,497)	234,864	(13,852,633)	(4,410,625)	116,639	(4,293,986)
12	997020	FAS87 Current Pension Accrual	0	(1,302,856)	(1,302,856)	0	(870,529)	(870,529)	0	(432,327)	(432,327)
12	997027	Uncollectibles	4,897,104	(3,028,047)	1,869,057	3,297,416	(2,023,250)	1,274,166	1,599,688	(1,004,797)	594,891
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	6,368,413	6,368,413	0	3,162,714	3,162,714
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	(2,761)	(2,761)	0	(1,845)	(1,845)	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	(1,804,135)	(1,804,135)	0	(895,979)	(895,979)
12	997049	Tax Depreciation	0	(177,832,329)	(177,832,329)	0	(118,822,227)	(118,822,227)	0	(59,010,102)	(59,010,102)
99	997058	Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063	CDA Lake Settlement	0	884,085	884,085	0	590,719	590,719	0	293,366	293,366
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	2,445,887	2,445,887	0	1,214,689	1,214,689
12	997081	Deferred Compensation	0	(82,481)	(82,481)	0	(55,111)	(55,111)	0	(27,370)	(27,370)
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	707,460	707,460	0	351,342	351,342
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	21,862	21,862	0	10,857	10,857
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	(10,683)	(10,683)	0	(5,305)	(5,305)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(71,613,074)	(71,613,074)	0	(47,849,708)	(47,849,708)	0	(23,763,366)	(23,763,366)
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	179,436	179,436	77,798	89,112	166,910
12	997111	Capitalized Transportation	0	(104,426)	(104,426)	0	(69,774)	(69,774)	0	(34,652)	(34,652)
12	997114	AFUDC Debt CWIP	0	131,508	131,508	0	87,870	87,870	0	43,638	43,638
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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,322,150	4,322,150	0	2,887,931	2,887,931	0	1,434,219	1,434,219
99	997120 Transportation Tax Disallowance	0	115,876	115,876	0	77,425	77,425	0	38,451	38,451
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	(255,166)	(255,166)	0	(170,494)	(170,494)	0	(84,672)	(84,672)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(679,199)	(679,199)	0	(453,820)	(453,820)	0	(225,379)	(225,379)
99	997129 Mixed Service Costs (IDD#5)	0	(27,766,667)	(27,766,667)	0	(18,552,854)	(18,552,854)	0	(9,213,813)	(9,213,813)
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	304,968	304,968	0	151,455	151,455
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	2,618,900	2,618,900	0	1,300,612	1,300,612
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>58,551,212</b>	<b>(158,972,398)</b>	<b>(100,421,186)</b>	<b>29,362,067</b>	<b>(106,740,103)</b>	<b>(77,378,036)</b>	<b>29,189,145</b>	<b>(52,232,295)</b>	<b>(23,043,150)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.817%	33.183%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended February 29, 2024  
Average of Monthly Averages Basis

Report ID:  
**E-DTE-12A**

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	13,025,641	13,025,641	0	6,468,860	6,468,860
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	13,025,641	19,758,579	(15,135)	6,468,860	6,453,725
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(15,517,674)	(15,517,674)	0	(10,368,444)	(10,368,444)	0	(5,149,230)	(5,149,230)
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)	(10,368,444)	(11,012,494)	(1,006,597)	(5,149,230)	(6,155,827)
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	2,657,197	11,071,023	230,157	1,319,630	1,549,787
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) - AMA	100.000%	66.817%	33.183%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
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
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>16,979,609</b>	<b>16,979,609</b>	<b>0</b>	<b>10,948,452</b>	<b>10,948,452</b>	<b>0</b>	<b>6,031,157</b>	<b>6,031,157</b>
<b>DISTRIBUTION</b>											
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)
<b>TOTAL DISTRIBUTION</b>			<b>56,512,469</b>	<b>0</b>	<b>56,512,469</b>	<b>50,990,394</b>	<b>0</b>	<b>50,990,394</b>	<b>5,522,075</b>	<b>0</b>	<b>5,522,075</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
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
<b>TOTAL A&amp;G</b>			<b>1,145,274</b>	<b>5,145,206</b>	<b>6,290,480</b>	<b>825,359</b>	<b>3,534,911</b>	<b>4,360,270</b>	<b>319,915</b>	<b>1,610,295</b>	<b>1,930,210</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>57,657,743</b>	<b>22,124,815</b>	<b>79,782,558</b>	<b>51,815,753</b>	<b>14,483,363</b>	<b>66,299,116</b>	<b>5,841,990</b>	<b>7,641,452</b>	<b>13,483,442</b>

ALLOCATION RATIOS:

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

\*\*\*\*\*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	7,216,666	7,216,666	0	4,653,306	4,653,306	0	2,563,360	2,563,360
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	993,852	993,852	0	640,836	640,836	0	353,016	353,016
1	182381	CDA Settlement Past Storage	0	26,854,102	26,854,102	0	17,315,525	17,315,525	0	9,538,577	9,538,577
1	302000	Franchises & Consents	2,759,079	44,049,218	46,808,297	2,759,079	28,402,936	31,162,015	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)	5,031,819	108,968,918	114,000,737	5,031,819	74,864,916	79,896,735	0	34,104,002	34,104,002
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	25,746,691	25,746,691	0	17,688,749	17,688,749	0	8,057,942	8,057,942
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	12,945,837	59,497	13,005,334	12,945,837	40,876	12,986,713	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	13,450,727	13,450,727	0	9,241,053	9,241,053	0	4,209,674	4,209,674
TOTAL INTANGIBLE PLANT			21,056,451	344,605,427	365,661,878	21,056,451	232,822,782	253,879,233	0	111,782,645	111,782,645
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	111,735,691	29,375,997	141,111,688	73,004,418	18,941,643	91,946,061	38,731,273	10,434,354	49,165,627
1	312000	Boiler Plant	146,575,930	78,245,551	224,821,481	93,280,209	50,452,731	143,732,940	53,295,721	27,792,820	81,088,541
1	313000	Generators	112,168	0	112,168	72,012	0	72,012	40,156	0	40,156
1	314000	Turbogenerator Units	39,519,652	18,648,522	58,168,174	25,833,547	12,024,567	37,858,114	13,686,105	6,623,955	20,310,060
1	315000	Accessory Electric Equipment	18,208,685	12,501,086	30,709,771	11,896,530	8,060,700	19,957,230	6,312,155	4,440,386	10,752,541
1	316000	Miscellaneous Power Plant Equipment	14,769,729	2,476,959	17,246,688	9,651,822	1,597,143	11,248,965	5,117,907	879,816	5,997,723
TOTAL STEAM PRODUCTION PLANT			330,921,855	145,105,697	476,027,552	213,738,538	93,564,153	307,302,691	117,183,317	51,541,544	168,724,861
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	66,634,304	66,634,304	0	42,965,799	42,965,799	0	23,668,505	23,668,505
1	331XXX	Structures & Improvements	0	114,624,195	114,624,195	0	73,909,681	73,909,681	0	40,714,514	40,714,514
1	332XXX	Reservoirs, Dams, & Waterways	0	260,756,675	260,756,675	0	168,135,904	168,135,904	0	92,620,771	92,620,771
1	333000	Waterwheels, Turbines, & Generators	0	236,021,402	236,021,402	0	152,186,600	152,186,600	0	83,834,802	83,834,802
1	334000	Accessory Electric Equipment	0	85,334,228	85,334,228	0	55,023,510	55,023,510	0	30,310,718	30,310,718
1	335XXX	Miscellaneous Power Plant Equipment	0	14,039,800	14,039,800	0	9,052,863	9,052,863	0	4,986,937	4,986,937
1	336000	Roads, Railroads, & Bridges	0	3,800,819	3,800,819	0	2,450,768	2,450,768	0	1,350,051	1,350,051
TOTAL HYDRAULIC PRODUCTION PLANT			0	781,211,423	781,211,423	0	503,725,125	503,725,125	0	277,486,298	277,486,298
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	17,611,874	17,611,874	0	11,356,136	11,356,136	0	6,255,738	6,255,738
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,794	21,070,794	0	13,586,448	13,586,448	0	7,484,346	7,484,346
1	343000	Prime Movers	0	21,439,668	21,439,668	0	13,824,298	13,824,298	0	7,615,370	7,615,370
1	344000	Generators	0	239,931,151	239,931,151	0	154,707,606	154,707,606	0	85,223,545	85,223,545
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	26,302,880	26,302,880	0	16,960,097	16,960,097	0	9,342,783	9,342,783
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	1,637,978	1,637,978	0	1,056,168	1,056,168	0	581,810	581,810
TOTAL OTHER PRODUCTION PLANT			0	329,104,873	329,104,873	0	212,206,821	212,206,821	0	116,898,052	116,898,052
TOTAL PRODUCTION PLANT			330,921,855	1,255,421,993	1,586,343,848	213,738,538	809,496,099	1,023,234,637	117,183,317	445,925,894	563,109,211



\*\*\*\*\*SYSTEM\*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\*IDAHO\*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,564,367	30,192,725	410,632	19,063,104	19,473,736	217,726	10,501,263	10,718,989
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	6,463	36,864,237	36,870,700	4,164	23,770,060	23,774,224	2,299	13,094,177	13,096,476
1	353XXX	Station Equipment	12,905,186	372,229,246	385,134,432	8,435,901	240,013,418	248,449,319	4,469,285	132,215,828	136,685,113
1	354000	Towers & Fixtures	15,991,941	1,162,266	17,154,207	10,450,712	749,429	11,200,141	5,541,229	412,837	5,954,066
1	355000	Poles & Fixtures	5,418	367,683,703	367,689,121	3,541	237,082,452	237,085,993	1,877	130,601,251	130,603,128
1	356000	Overhead Conductors & Devices	12,529,402	174,160,295	186,689,697	8,187,907	112,298,558	120,486,465	4,341,495	61,861,737	66,203,232
1	357000	Underground Conduit	0	3,123,141	3,123,141	0	2,013,801	2,013,801	0	1,109,340	1,109,340
1	358000	Underground Conductors & Devices	0	6,600,678	6,600,678	0	4,256,117	4,256,117	0	2,344,561	2,344,561
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
<b>TOTAL TRANSMISSION PLANT</b>			<b>42,145,602</b>	<b>993,917,237</b>	<b>1,036,062,839</b>	<b>27,544,375</b>	<b>640,877,834</b>	<b>668,422,209</b>	<b>14,601,227</b>	<b>353,039,403</b>	<b>367,640,630</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	11,845,373	0	11,845,373	10,362,602	0	10,362,602	1,482,771	0	1,482,771
99	360400	Land Easements	4,077,025	0	4,077,025	1,361,066	0	1,361,066	2,715,959	0	2,715,959
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	29,588,990	0	29,588,990	21,899,563	0	21,899,563	7,689,427	0	7,689,427
3	362000	Station Equipment	166,445,199	3,253,080	169,698,279	112,274,274	2,254,905	114,529,179	54,170,925	998,175	55,169,100
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	567,277,874	0	567,277,874	376,454,243	0	376,454,243	190,823,631	0	190,823,631
99	365000	Overhead Conductors & Devices	359,162,464	0	359,162,464	224,935,284	0	224,935,284	134,227,180	0	134,227,180
99	366000	Underground Conduit	168,393,185	0	168,393,185	111,760,817	0	111,760,817	56,632,368	0	56,632,368
99	367000	Underground Conductors & Devices	285,263,442	0	285,263,442	189,908,967	0	189,908,967	95,354,475	0	95,354,475
99	368000	Line Transformers	350,327,650	0	350,327,650	244,548,923	0	244,548,923	105,778,727	0	105,778,727
99	369XXX	Services	222,121,463	0	222,121,463	143,901,504	0	143,901,504	78,219,959	0	78,219,959
99	371XXX	Installations on Customers' Premises	9,241,526	0	9,241,526	9,241,526	0	9,241,526	0	0	0
99	370XXX	Meters	87,220,566	0	87,220,566	62,458,416	0	62,458,416	24,762,150	0	24,762,150
99	373XXX	Street Light & Signal Systems	82,041,445	0	82,041,445	53,693,031	0	53,693,031	28,348,414	0	28,348,414
<b>TOTAL DISTRIBUTION PLANT</b>			<b>2,343,374,052</b>	<b>3,253,080</b>	<b>2,346,627,132</b>	<b>1,562,800,216</b>	<b>2,254,905</b>	<b>1,565,055,121</b>	<b>780,573,836</b>	<b>998,175</b>	<b>781,572,011</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,515,952	9,987,807	11,503,759	811,230	6,861,923	7,673,153	704,722	3,125,884	3,830,606
4	390XXX	Structures & Improvements	27,687,227	111,992,256	139,679,483	18,112,183	76,942,040	95,054,223	9,575,044	35,050,216	44,625,260
4	391XXX	Office Furniture & Equipment	4,133,179	53,690,864	57,824,043	4,117,643	36,887,234	41,004,877	15,536	16,803,630	16,819,166
4	392XXX	Transportation Equipment	40,625,232	32,644,982	73,270,214	27,585,310	22,428,082	50,013,392	13,039,922	10,216,900	23,256,822
4	393000	Stores Equipment	785,915	4,293,089	5,079,004	597,660	2,949,481	3,547,141	188,255	1,343,608	1,531,863
4	394000	Tools, Shop & Garage Equipment	2,879,174	18,690,690	21,569,864	1,609,611	12,841,065	14,450,676	1,269,563	5,849,625	7,119,188
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	411,922	3,784,600	4,196,522	397,829	2,600,134	2,997,963	14,093	1,184,466	1,198,559
4	396XXX	Power Operated Equipment	21,002,556	6,604,818	27,607,374	12,973,402	4,537,708	17,511,110	8,029,154	2,067,110	10,096,264
4	397XXX	Communications Equipment	32,221,129	100,875,834	133,096,963	23,336,887	69,304,724	92,641,611	8,884,242	31,571,110	40,455,352
4	398000	Miscellaneous Equipment	12,122	893,133	905,255	0	613,609	613,609	12,122	279,524	291,646
<b>TOTAL GENERAL PLANT</b>			<b>131,274,408</b>	<b>343,574,860</b>	<b>474,849,268</b>	<b>89,541,755</b>	<b>236,046,236</b>	<b>325,587,991</b>	<b>41,732,653</b>	<b>107,528,624</b>	<b>149,261,277</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,868,772,368</b>	<b>2,940,772,597</b>	<b>5,809,544,965</b>	<b>1,914,681,335</b>	<b>1,921,497,856</b>	<b>3,836,179,191</b>	<b>954,091,033</b>	<b>1,019,274,741</b>	<b>1,973,365,774</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended February 29, 2024  
 Average of Monthly Averages Basis

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

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	(292,083,702)	(80,679,301)	(372,763,003)	(193,469,135)	(52,022,013)	(245,491,148)	(98,614,567)	(28,657,288)	(127,271,855)
E-ADEP		Hydro Production Plant	0	(199,040,318)	(199,040,318)	0	(128,341,197)	(128,341,197)	0	(70,699,121)	(70,699,121)
E-ADEP		Other Production Plant	0	(176,637,134)	(176,637,134)	0	(113,895,624)	(113,895,624)	0	(62,741,510)	(62,741,510)
E-ADEP		Transmission Plant	(27,848,713)	(253,336,990)	(281,185,703)	(17,068,500)	(163,351,691)	(180,420,191)	(10,780,213)	(89,985,299)	(100,765,512)
E-ADEP		Distribution Plant	(770,791,428)	(550,605)	(771,342,033)	(480,988,487)	(381,657)	(481,370,144)	(289,802,941)	(168,948)	(289,971,889)
E-ADEP		General Plant	(54,695,618)	(121,651,696)	(176,347,314)	(35,782,386)	(83,578,365)	(119,360,751)	(18,913,232)	(38,073,331)	(56,986,563)
TOTAL ACCUMULATED DEPRECIATION			(1,145,419,461)	(831,896,044)	(1,977,315,505)	(727,308,508)	(541,570,547)	(1,268,879,055)	(418,110,953)	(290,325,497)	(708,436,450)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,258,255)	(19,258,255)	0	(12,417,723)	(12,417,723)	0	(6,840,532)	(6,840,532)
E-AAMT		Distribution-Franchises/Misc Intangibles	(536,695)	0	(536,695)	(536,695)	0	(536,695)	0	0	0
E-AAMT		General Plant - 303000	0	(3,915,809)	(3,915,809)	0	(2,685,254)	(2,685,254)	0	(1,230,555)	(1,230,555)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(13,395,350)	(129,342,248)	(142,737,598)	(13,395,350)	(88,862,005)	(102,257,355)	0	(40,480,243)	(40,480,243)
E-AAMT		General Plant - 390200, 396200	0	(1,441,426)	(1,441,426)	0	(990,303)	(990,303)	0	(451,123)	(451,123)
TOTAL ACCUMULATED AMORTIZATION			(13,932,045)	(153,957,738)	(167,889,783)	(13,932,045)	(104,955,285)	(118,887,330)	0	(49,002,453)	(49,002,453)
TOTAL ACCUMULATED DEPR/AMORT			(1,159,351,506)	(985,853,782)	(2,145,205,288)	(741,240,553)	(646,525,832)	(1,387,766,385)	(418,110,953)	(339,327,950)	(757,438,903)
NET ELECTRIC UTILITY PLANT before ADFIT			1,709,420,862	1,954,918,815	3,664,339,677	1,173,440,782	1,274,972,024	2,448,412,806	535,980,080	679,946,791	1,215,926,871
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	(542,186,204)	(542,186,204)	0	(362,272,556)	(362,272,556)	0	(179,913,648)	(179,913,648)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,531,576)	(49,531,576)	0	(34,029,679)	(34,029,679)	0	(15,501,897)	(15,501,897)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,680,913)	(4,680,913)	0	(3,215,928)	(3,215,928)	0	(1,464,985)	(1,464,985)
4		ADFIT - Common Plant (283750 from C-DTX)	0	731	731	0	502	502	0	229	229
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	(5,639,361)	(5,639,361)	0	(3,636,260)	(3,636,260)	0	(2,003,101)	(2,003,101)
1		ADFIT - CDA Settlement Costs (283333)	0	56,714	56,714	0	36,569	36,569	0	20,145	20,145
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(943,636)	(943,636)	0	(630,509)	(630,509)	0	(313,127)	(313,127)
TOTAL ACCUMULATED DFIT			0	(602,924,245)	(602,924,245)	0	(403,747,861)	(403,747,861)	0	(199,176,384)	(199,176,384)
NET ELECTRIC UTILITY PLANT			1,709,420,862	1,351,994,570	3,061,415,432	1,173,440,782	871,224,163	2,044,664,945	535,980,080	480,770,407	1,016,750,487

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) - AMA	100.000%	66.817%	33.183%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,709,420,862	1,351,994,570	3,061,415,432	#####	871,224,163	2,044,664,945	535,980,080	480,770,407	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,202,895	43,833,550	52,036,445	6,220,906	30,114,964	36,335,870	1,981,989	13,718,586	15,700,575
4	Accumulated Amortization - AFUDC (182318)	(1,785,665)	(6,668,054)	(8,453,719)	(1,413,802)	(4,581,153)	(5,994,955)	(371,863)	(2,086,901)	(2,458,764)
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)	2,291,229	0	2,291,229	0	0	0	2,291,229	0	2,291,229
99	ADFIT - Boulder Park Disallowed (190040)	64,842	0	64,842	0	0	0	64,842	0	64,842
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)	15,062,722	0	15,062,722	15,062,722	0	15,062,722	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,808,578	0	22,808,578	22,808,578	0	22,808,578	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,952,973)	0	(7,952,973)	(7,952,973)	0	(7,952,973)	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)	27,204	0	27,204	0	0	0	27,204	0	27,204
4	Customer Advances (252000)	(4,382,295)	0	(4,382,295)	(1,310,421)	0	(1,310,421)	(3,071,874)	0	(3,071,874)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(24,439,777)	0	(24,439,777)	(21,174,338)	0	(21,174,338)	(3,265,439)	0	(3,265,439)
99	ADFIT-Customer Tax Credit (190393)	5,132,353	0	5,132,353	4,446,611	0	4,446,611	685,742	0	685,742
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,951,607)	0	(7,951,607)	(4,757,607)	0	(4,757,607)	(3,194,000)	0	(3,194,000)
99	Colstrip-Regulatory Asset (182327)	17,921,148	0	17,921,148	10,241,212	0	10,241,212	7,679,936	0	7,679,936
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	415,033	0	415,033	548,544	0	548,544	(133,511)	0	(133,511)
99	Colstrip Reg Asset ADFIT (283376)	(2,581,772)	0	(2,581,772)	(1,773,237)	0	(1,773,237)	(808,535)	0	(808,535)
99	Colstrip ARO (317000P)	15,613,974	0	15,613,974	10,203,735	0	10,203,735	5,410,239	0	5,410,239
99	Colstrip ARO A/D (317000A)	(7,301,776)	0	(7,301,776)	(5,181,467)	0	(5,181,467)	(2,120,309)	0	(2,120,309)
99	Colstrip ARO Liability (230027)	(13,723,592)	0	(13,723,592)	(8,968,370)	0	(8,968,370)	(4,755,222)	0	(4,755,222)
99	Colstrip ARO ADFIT (190376)	2,881,955	0	2,881,955	1,883,358	0	1,883,358	998,597	0	998,597
99	Colstrip ARO ADFIT (283377)	(1,745,562)	0	(1,745,562)	(1,054,676)	0	(1,054,676)	(690,886)	0	(690,886)
99	Customer Deposits (235199)	(7,522)	0	(7,522)	(7,522)	0	(7,522)	0	0	0
C-WKC	Working Capital	143,084,473	0	143,084,473	98,136,536	0	98,136,536	44,947,937	0	44,947,937
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	159,033,865	37,165,496	196,199,361	115,957,789	25,533,811	141,491,600	43,076,076	11,631,685	54,707,761
	NET RATE BASE	1,868,454,727	1,389,160,066	3,257,614,793	#####	896,757,974	2,186,156,545	579,056,156	492,402,092	#####

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
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		
<b>Total Electric Production</b>		<b>47,549,526</b>	<b>47,549,526</b>			<b>15,714,661</b>	<b>31,834,865</b>	<b>47,549,526</b>	<b>11,296,584</b>	<b>20,527,121</b>	<b>31,823,705</b>	<b>4,418,077</b>	<b>11,307,744</b>	<b>15,725,821</b>	
<b>Electric Transmission</b>															
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		
<b>Total Electric Transmission</b>		<b>21,718,773</b>	<b>21,718,773</b>			<b>783,637</b>	<b>20,935,136</b>	<b>21,718,773</b>	<b>522,448</b>	<b>13,498,976</b>	<b>14,021,424</b>	<b>261,189</b>	<b>7,436,160</b>	<b>7,697,349</b>	
<b>Electric Distribution</b>															
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		
<b>Total Electric Distribution</b>		<b>60,607,675</b>	<b>60,607,675</b>			<b>60,521,043</b>	<b>86,632</b>	<b>60,607,675</b>	<b>40,268,849</b>	<b>60,050</b>	<b>40,328,899</b>	<b>20,252,194</b>	<b>26,582</b>	<b>20,278,776</b>	
<b>Gas Underground Storage</b>															
	GD-AN	770,638		770,638											
	GD-OR	130,820			130,820										
<b>Total Gas Underground Storage</b>		<b>901,458</b>		<b>770,638</b>	<b>130,820</b>										
<b>Gas Distribution</b>															
	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										
<b>Total Gas Distribution</b>		<b>35,525,857</b>		<b>24,356,312</b>	<b>11,169,545</b>										
<b>General Plant</b>															
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			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	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	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										
<b>Total General Plant</b>		<b>31,974,139</b>	<b>23,214,729</b>	<b>6,497,865</b>	<b>2,261,545</b>		<b>3,846,177</b>	<b>19,368,552</b>	<b>23,214,729</b>	<b>2,939,610</b>	<b>13,306,776</b>	<b>16,246,386</b>	<b>906,567</b>	<b>6,061,776</b>	<b>6,968,343</b>
<b>Total Depreciation Expense</b>		<b>198,277,428</b>	<b>153,090,703</b>	<b>31,624,815</b>	<b>13,561,910</b>		<b>80,865,518</b>	<b>72,225,185</b>	<b>153,090,703</b>	<b>55,027,491</b>	<b>47,392,923</b>	<b>102,420,414</b>	<b>25,838,027</b>	<b>24,832,262</b>	<b>50,670,289</b>

**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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		592,184	592,184		326,216	326,216		
1	Misc Intangible Plt (30300)	ED-AN	263,207	263,207			263,207	263,207		169,716	169,716		93,491	93,491		
<b>Total Production/Transmission</b>			<b>1,181,607</b>	<b>1,181,607</b>			<b>1,181,607</b>	<b>1,181,607</b>		<b>761,900</b>	<b>761,900</b>		<b>419,707</b>	<b>419,707</b>		
<b>Distribution</b>																
	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							
<b>Total Distribution</b>			<b>116,264</b>	<b>116,264</b>		<b>116,264</b>		<b>116,264</b>	<b>116,264</b>							
<b>General Plant - 303000</b>																
7,4		CD-AA	414,833	296,489	81,723	36,621		296,489	296,489		203,697	203,697		92,792	92,792	
9,1		CD-AN	9,729	7,620	2,109			7,620	7,620		4,913	4,913		2,707	2,707	
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	6,607			6,607										
<b>Total General Plant - 303000</b>			<b>470,826</b>	<b>304,109</b>	<b>123,489</b>	<b>43,228</b>		<b>304,109</b>	<b>304,109</b>		<b>208,610</b>	<b>208,610</b>		<b>95,499</b>	<b>95,499</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
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		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	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										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>60,936,258</b>	<b>46,041,408</b>	<b>10,404,880</b>	<b>4,489,970</b>		<b>3,159,980</b>	<b>42,881,428</b>	<b>46,041,408</b>	<b>3,159,980</b>	<b>29,460,827</b>	<b>32,620,807</b>	<b>0</b>	<b>13,420,601</b>	<b>13,420,601</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0	
4		ED-AN	422,431	422,431				422,431	422,431		290,223	290,223		132,208	132,208	
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>		<b>290,223</b>	<b>290,223</b>		<b>132,208</b>	<b>132,208</b>	
<b>Total Amortization Expense</b>			<b>63,127,386</b>	<b>48,065,819</b>	<b>10,528,369</b>	<b>4,533,198</b>		<b>3,276,244</b>	<b>44,789,575</b>	<b>48,065,819</b>	<b>3,276,244</b>	<b>30,721,560</b>	<b>33,997,804</b>	<b>0</b>	<b>14,068,015</b>	<b>14,068,015</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ACCUMULATED DEPRECIATION**  
For Twelve Months Ended February 29, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(80,679,301)				(80,679,301)	(80,679,301)		(52,022,013)	(52,022,013)		(28,657,288)	(28,657,288)	
	Steam (ED-ID)	(98,614,567)			(98,614,567)		(98,614,567)				(98,614,567)		(98,614,567)	
	Steam (ED-WA)	(193,469,135)			(193,469,135)		(193,469,135)	(193,469,135)		(193,469,135)				
1	Hydro (ED-AN)	(199,040,318)				(199,040,318)	(199,040,318)		(128,341,197)	(128,341,197)		(70,699,121)	(70,699,121)	
1	Other (ED-AN)	(176,637,134)				(176,637,134)	(176,637,134)		(113,895,624)	(113,895,624)		(62,741,510)	(62,741,510)	
<b>Total Electric Production</b>		<b>(748,440,455)</b>				<b>(292,083,702)</b>	<b>(456,356,753)</b>	<b>(748,440,455)</b>	<b>(193,469,135)</b>	<b>(294,258,834)</b>	<b>(487,727,969)</b>	<b>(98,614,567)</b>	<b>(162,097,919)</b>	<b>(260,712,486)</b>
<b>Electric Transmission</b>														
1	ED-AN	(253,336,990)				(253,336,990)	(253,336,990)		(163,351,691)	(163,351,691)		(89,985,299)	(89,985,299)	
	ED-ID	(10,780,213)			(10,780,213)		(10,780,213)				(10,780,213)		(10,780,213)	
	ED-WA	(17,068,500)			(17,068,500)		(17,068,500)	(17,068,500)		(17,068,500)			(17,068,500)	
<b>Total Electric Transmissic</b>		<b>(281,185,703)</b>				<b>(27,848,713)</b>	<b>(253,336,990)</b>	<b>(281,185,703)</b>	<b>(17,068,500)</b>	<b>(163,351,691)</b>	<b>(180,420,191)</b>	<b>(10,780,213)</b>	<b>(89,985,299)</b>	<b>(100,765,512)</b>
<b>Electric Distribution</b>														
3	ED-AN	(550,605)				(550,605)	(550,605)		(381,657)	(381,657)		(168,948)	(168,948)	
	ED-ID	(289,802,941)			(289,802,941)		(289,802,941)				(289,802,941)		(289,802,941)	
	ED-WA	(480,988,487)			(480,988,487)		(480,988,487)	(480,988,487)		(480,988,487)			(480,988,487)	
<b>Total Electric Distribution</b>		<b>(771,342,033)</b>				<b>(770,791,428)</b>	<b>(550,605)</b>	<b>(771,342,033)</b>	<b>(480,988,487)</b>	<b>(381,657)</b>	<b>(481,370,144)</b>	<b>(289,802,941)</b>	<b>(168,948)</b>	<b>(289,971,889)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(19,717,935)		(19,717,935)										
	GD-OR	(1,729,635)				(1,729,635)								
<b>Total Gas Underground S</b>		<b>(21,447,570)</b>		<b>(19,717,935)</b>	<b>(1,729,635)</b>									
<b>Gas Distribution</b>														
	GD-AN	(2,061,728)		(2,061,728)										
	GD-ID	(105,884,414)		(105,884,414)										
	GD-WA	(197,176,647)		(197,176,647)										
	GD-OR	(146,588,259)				(146,588,259)								
<b>Total Gas Distribution</b>		<b>(451,711,048)</b>		<b>(305,122,789)</b>	<b>(146,588,259)</b>									
<b>General Plant</b>														
4	ED-AN	(36,948,075)		(36,948,075)		(36,948,075)	(36,948,075)		(25,384,436)	(25,384,436)		(11,563,639)	(11,563,639)	
	ED-ID	(13,527,671)			(13,527,671)		(13,527,671)				(13,527,671)		(13,527,671)	
	ED-WA	(27,154,135)			(27,154,135)		(27,154,135)	(27,154,135)		(27,154,135)				
7,4	CD-AA	(108,644,616)	(77,650,479)	(21,402,990)	(9,591,147)		(77,650,479)	(77,650,479)		(53,348,209)	(53,348,209)	(24,302,270)	(24,302,270)	
9,4	CD-AN	(9,005,314)	(7,053,142)	(1,952,172)			(7,053,142)	(7,053,142)		(4,845,720)	(4,845,720)	(2,207,422)	(2,207,422)	
9	CD-ID	(6,876,179)	(5,385,561)	(1,490,618)		(5,385,561)	(5,385,561)				(5,385,561)		(5,385,561)	
9	CD-WA	(11,016,382)	(8,628,251)	(2,388,131)		(8,628,251)	(8,628,251)				(8,628,251)		(8,628,251)	
8	GD-AA	(2,710,539)		(1,865,501)	(845,038)									
	GD-AN	(4,022,582)		(4,022,582)										
	GD-ID	(2,447,709)		(2,447,709)										
	GD-WA	(13,341,369)		(13,341,369)										
	GD-OR	(5,809,304)			(5,809,304)									
<b>Total General Plant</b>		<b>(241,503,875)</b>	<b>(176,347,314)</b>	<b>(48,911,072)</b>	<b>(16,245,489)</b>	<b>(54,695,618)</b>	<b>(121,651,696)</b>	<b>(176,347,314)</b>	<b>(35,782,386)</b>	<b>(83,578,365)</b>	<b>(119,360,751)</b>	<b>(18,913,232)</b>	<b>(38,073,331)</b>	<b>(56,986,563)</b>
<b>Total Accumulated Depr</b>		<b>(2,515,630,684)</b>	<b>(1,977,315,505)</b>	<b>(373,751,796)</b>	<b>(164,563,383)</b>	<b>(1,145,419,461)</b>	<b>(831,896,044)</b>	<b>(1,977,315,505)</b>	<b>(727,308,508)</b>	<b>(541,570,547)</b>	<b>(1,268,879,055)</b>	<b>(418,110,953)</b>	<b>(290,325,497)</b>	<b>(708,436,450)</b>

**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-12A
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(16,264,021)	(16,264,021)			(16,264,021)	(16,264,021)		(10,487,041)	(10,487,041)		(5,776,980)	(5,776,980)	
1	Misc Intangible Plt (3030 ED-AN	(2,994,234)	(2,994,234)			(2,994,234)	(2,994,234)		(1,930,682)	(1,930,682)		(1,063,552)	(1,063,552)	
<b>Total Production/Transmission</b>		<b>(19,258,255)</b>	<b>(19,258,255)</b>			<b>(19,258,255)</b>	<b>(19,258,255)</b>		<b>(12,417,723)</b>	<b>(12,417,723)</b>		<b>(6,840,532)</b>	<b>(6,840,532)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(466,647)	(466,647)			(466,647)	(466,647)	(466,647)				(466,647)	(466,647)	
	Misc Intangible Plt (3030 ED-WA	(70,048)	(70,048)			(70,048)	(70,048)	(70,048)				(70,048)	(70,048)	
<b>Total Distribution</b>		<b>(536,695)</b>	<b>(536,695)</b>			<b>(536,695)</b>	<b>(536,695)</b>	<b>(536,695)</b>				<b>(536,695)</b>	<b>(536,695)</b>	
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,312,345)	(3,796,839)	(1,046,532)	(468,974)	(3,796,839)	(3,796,839)		(2,608,542)	(2,608,542)		(1,188,297)	(1,188,297)	
9,1	CD-AN	(151,898)	(118,970)	(32,928)		(118,970)	(118,970)		(76,712)	(76,712)		(42,258)	(42,258)	
	GD-ID	(169,912)		(169,912)										
	GD-WA	(332,176)		(332,176)										
	GD-OR	(133,405)			(133,405)									
<b>Total General Plant - 303000</b>		<b>(6,099,736)</b>	<b>(3,915,809)</b>	<b>(1,581,548)</b>	<b>(602,379)</b>		<b>(3,915,809)</b>	<b>(3,915,809)</b>		<b>(2,685,254)</b>	<b>(2,685,254)</b>		<b>(1,230,555)</b>	<b>(1,230,555)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(160,008,679)	(114,361,403)	(31,521,709)	(14,125,567)	(114,361,403)	(114,361,403)		(78,569,715)	(78,569,715)		(35,791,688)	(35,791,688)	
9,4	CD-AN	(457,688)	(358,471)	(99,217)		(358,471)	(358,471)		(246,280)	(246,280)		(112,191)	(112,191)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(13,403,998)	(10,498,280)	(2,905,718)		(10,498,280)	(10,498,280)	(10,498,280)				0	0	
4	ED-AN	(14,622,374)	(14,622,374)			(14,622,374)	(14,622,374)		(10,046,010)	(10,046,010)		(4,576,364)	(4,576,364)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,897,070)	(2,897,070)			(2,897,070)	(2,897,070)	(2,897,070)						
8	GD-AA	(288,406)		(198,493)	(89,913)									
	GD-AN	0		0										
	GD-OR	(59,521)			(59,521)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(191,737,736)</b>	<b>(142,737,598)</b>	<b>(34,725,137)</b>	<b>(14,275,001)</b>	<b>(13,395,350)</b>	<b>(129,342,248)</b>	<b>(142,737,598)</b>	<b>(13,395,350)</b>	<b>(88,862,005)</b>	<b>(102,257,355)</b>	<b>0</b>	<b>(40,480,243)</b>	<b>(40,480,243)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,441,426)	(1,441,426)			(1,441,426)	(1,441,426)		(990,303)	(990,303)		(451,123)	(451,123)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,441,426)</b>	<b>(1,441,426)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,441,426)</b>	<b>(1,441,426)</b>	<b>0</b>	<b>(990,303)</b>	<b>(990,303)</b>	<b>0</b>	<b>(451,123)</b>	<b>(451,123)</b>
<b>Total Accumulated Amortization</b>		<b>(219,073,848)</b>	<b>(167,889,783)</b>	<b>(36,306,685)</b>	<b>(14,877,380)</b>	<b>(13,932,045)</b>	<b>(153,957,738)</b>	<b>(167,889,783)</b>	<b>(13,932,045)</b>	<b>(104,955,285)</b>	<b>(118,887,330)</b>	<b>0</b>	<b>(49,002,453)</b>	<b>(49,002,453)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,052,499	122,220	362,279	568,000	1,052,499	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,072,532	0	0	8,628,480	8,628,480	0	0	2,378,289	2,378,289	0	1,065,763	1,065,763
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,368,855</b>	<b>811,230</b>	<b>704,722</b>	<b>9,987,806</b>	<b>11,503,758</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,597,313</b>	<b>5,953,817</b>	<b>845,517</b>	<b>1,065,763</b>	<b>1,911,280</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,823,687	8,506,907	3,182,221	9,134,559	20,823,687	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,340,430	0	0	0	0	0	0	0	0	4,340,430	0	4,340,430
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,578,372	0	0	94,041,694	94,041,694	0	0	25,920,939	25,920,939	0	11,615,739	11,615,739
9	CD-WA / ID / AN	31,682,163	9,605,276	6,392,823	8,816,004	24,814,103	2,658,553	1,769,409	2,440,098	6,868,060	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>213,475,252</b>	<b>18,112,183</b>	<b>9,575,044</b>	<b>111,992,257</b>	<b>139,679,484</b>	<b>27,709,153</b>	<b>1,769,409</b>	<b>28,361,037</b>	<b>57,839,599</b>	<b>4,340,430</b>	<b>11,615,739</b>	<b>15,956,169</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,810,691	1,424,791	7,798	2,378,102	3,810,691	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,460	117,460	0	53,207	53,207
7	CD-AA	71,469,501	0	0	51,080,681	51,080,681	0	0	14,079,492	14,079,492	0	6,309,328	6,309,328
9	CD-WA / ID / AN	3,744,377	2,692,852	7,739	232,080	2,932,671	745,329	2,142	64,235	811,706	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>79,440,468</b>	<b>4,117,643</b>	<b>15,537</b>	<b>53,690,863</b>	<b>57,824,043</b>	<b>978,452</b>	<b>2,142</b>	<b>14,261,187</b>	<b>15,241,781</b>	<b>12,109</b>	<b>6,362,535</b>	<b>6,374,644</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,133,804	25,994,583	12,229,283	23,909,938	62,133,804	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,253,505	0	0	0	0	9,935,971	3,409,932	2,907,602	16,253,505	0	0	0
99	GD-OR / AS	4,813,040	0	0	0	0	0	0	0	0	4,813,040	0	4,813,040
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,566,668	0	0	5,408,049	5,408,049	0	0	1,490,634	1,490,634	0	667,985	667,985
9	CD-WA / ID / AN	7,313,860	1,590,728	810,639	3,326,995	5,728,362	440,282	224,369	920,847	1,585,498	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,178,064</b>	<b>27,585,311</b>	<b>13,039,922</b>	<b>32,644,982</b>	<b>73,270,215</b>	<b>10,376,253</b>	<b>3,634,301</b>	<b>5,385,971</b>	<b>19,396,525</b>	<b>4,813,040</b>	<b>698,284</b>	<b>5,511,324</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	19,729	0	0	0	0	0	0	0	0	19,729	0	19,729
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	5,869,707	538,794	188,255	3,870,223	4,597,272	149,128	52,105	1,071,202	1,272,435	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,597,095</b>	<b>597,660</b>	<b>188,255</b>	<b>4,293,090</b>	<b>5,079,005</b>	<b>371,481</b>	<b>52,105</b>	<b>1,073,669</b>	<b>1,497,255</b>	<b>19,729</b>	<b>1,106</b>	<b>20,835</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	8,657,113	1,587,631	510,868	6,558,614	8,657,113	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,663,578	0	0	0	0	2,739,401	499,853	424,324	3,663,578	0	0	0
99	GD-OR / AS	1,154,528	0	0	0	0	0	0	0	0	1,154,528	0	1,154,528
8	GD-AA	5,803,118	0	0	0	0	0	0	3,993,938	3,993,938	0	1,809,180	1,809,180
7	CD-AA	15,858,204	0	0	11,334,176	11,334,176	0	0	3,124,066	3,124,066	0	1,399,962	1,399,962
9	CD-WA / ID / AN	2,015,495	21,980	758,695	797,901	1,578,576	6,084	209,992	220,843	436,919	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>37,152,036</b>	<b>1,609,611</b>	<b>1,269,563</b>	<b>18,690,691</b>	<b>21,569,865</b>	<b>2,745,485</b>	<b>709,845</b>	<b>7,763,171</b>	<b>11,218,501</b>	<b>1,154,528</b>	<b>3,209,142</b>	<b>4,363,670</b>
	<b>394100 Electric Charging Stations</b>												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	3,255,637	397,829	14,093	2,843,715	3,255,637	0	0	0	0	0	0	0
99	GD-WA / ID / AN	203,719	0	0	0	0	108,802	0	94,917	203,719	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	1,316,438	0	0	940,885	940,885	0	0	259,338	259,338	0	116,215	116,215
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>5,026,902</b>	<b>397,829</b>	<b>14,093</b>	<b>3,784,600</b>	<b>4,196,522</b>	<b>108,802</b>	<b>0</b>	<b>514,286</b>	<b>623,088</b>	<b>18,586</b>	<b>188,706</b>	<b>207,292</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	26,149,834	12,719,573	7,698,467	5,731,794	26,149,834	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,250,681	0	0	0	0	2,617,572	812,520	820,589	4,250,681	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	1,378,701	253,829	330,687	495,310	1,079,826	70,255	91,528	137,092	298,875	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>32,351,528</b>	<b>12,973,402</b>	<b>8,029,154</b>	<b>6,604,818</b>	<b>27,607,374</b>	<b>2,687,827</b>	<b>904,048</b>	<b>1,061,791</b>	<b>4,653,666</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	43,364,185	12,855,377	6,527,166	23,981,642	43,364,185	0	0	0	0	0	0	0
99	GD-WA / ID / AN	910,986	0	0	0	0	617,138	287,726	6,122	910,986	0	0	0
99	GD-OR / AS	742,778	0	0	0	0	0	0	0	0	742,778	0	742,778
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	104,057,642	0	0	74,372,078	74,372,078	0	0	20,499,355	20,499,355	0	9,186,209	9,186,209
9	CD-WA/ ID / AN	19,612,243	10,481,510	2,357,076	2,522,115	15,360,701	2,901,077	652,393	698,072	4,251,542	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>168,931,132</b>	<b>23,336,887</b>	<b>8,884,242</b>	<b>100,875,835</b>	<b>133,096,964</b>	<b>3,518,215</b>	<b>940,119</b>	<b>21,370,996</b>	<b>25,829,330</b>	<b>742,778</b>	<b>9,262,060</b>	<b>10,004,838</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	285,401	0	6,846	278,555	285,401	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	850,328	0	0	607,746	607,746	0	0	167,515	167,515	0	75,067	75,067
9	CD-WA/ ID / AN	15,460	0	5,277	6,831	12,108	0	1,461	1,891	3,352	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,161,170</b>	<b>0</b>	<b>12,123</b>	<b>893,132</b>	<b>905,255</b>	<b>0</b>	<b>1,461</b>	<b>170,018</b>	<b>171,479</b>	<b>9,092</b>	<b>75,344</b>	<b>84,436</b>
	<b>TOTAL GENERAL PLANT</b>	<b>661,799,289</b>	<b>89,541,756</b>	<b>41,732,655</b>	<b>343,574,861</b>	<b>474,849,272</b>	<b>51,757,390</b>	<b>8,108,212</b>	<b>82,559,439</b>	<b>142,425,041</b>	<b>11,999,643</b>	<b>32,525,333</b>	<b>44,524,976</b>

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	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,430,441</b>	<b>16,750,157</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,267,899</b>	<b>3,062,010</b>	<b>425,951</b>	<b>549,322</b>	<b>975,273</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,056,637	4,597,294	0	23,459,343	28,056,637	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	348,884	0	0	0	0	0	0	0	0	348,884	0	
8		GD-AA	413,672	0	0	0	0	0	0	284,706	284,706	0	128,966	
7		CD-AA	118,998,846	0	0	85,050,855	85,050,855	0	0	23,442,773	23,442,773	0	10,505,218	
9		CD-WA / ID / AN	1,140,479	434,525	0	458,721	893,246	120,268	0	126,965	247,233	0	0	
		<b>TOTAL ACCOUNT</b>	<b>148,958,518</b>	<b>5,031,819</b>	<b>0</b>	<b>108,968,919</b>	<b>114,000,738</b>	<b>120,268</b>	<b>0</b>	<b>23,854,444</b>	<b>23,974,712</b>	<b>348,884</b>	<b>10,634,184</b>	<b>10,983,068</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,565,846	0	0	4,565,846	4,565,846	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	502,865	0	0	0	0	0	0	346,092	346,092	0	156,773	
7		CD-AA	29,635,163	0	0	21,180,844	21,180,844	0	0	5,838,127	5,838,127	0	2,616,192	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>34,703,874</b>	<b>0</b>	<b>0</b>	<b>25,746,690</b>	<b>25,746,690</b>	<b>0</b>	<b>0</b>	<b>6,184,219</b>	<b>6,184,219</b>	<b>0</b>	<b>2,772,965</b>	<b>2,772,965</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	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	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>70,157,241</b>	<b>70,157,241</b>	<b>0</b>	<b>0</b>	<b>19,337,610</b>	<b>19,337,610</b>	<b>0</b>	<b>8,665,605</b>	<b>8,665,605</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
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	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	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,864,743</b>	<b>20,864,743</b>	<b>0</b>	<b>0</b>	<b>5,751,000</b>	<b>5,751,000</b>	<b>0</b>	<b>2,577,148</b>	<b>2,577,148</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	14,256,927	11,166,310	0	0	11,166,310	3,090,617	0	0	3,090,617	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,119,699</b>	<b>12,945,837</b>	<b>0</b>	<b>59,497</b>	<b>13,005,334</b>	<b>3,090,617</b>	<b>0</b>	<b>16,399</b>	<b>3,107,016</b>	<b>0</b>	<b>7,349</b>	<b>7,349</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	392,598	0	0	392,598	392,598	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	18,270,271	0	0	13,058,128	13,058,128	0	0	3,599,243	3,599,243	0	1,612,900	1,612,900
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,662,869</b>	<b>0</b>	<b>0</b>	<b>13,450,726</b>	<b>13,450,726</b>	<b>0</b>	<b>0</b>	<b>3,599,243</b>	<b>3,599,243</b>	<b>0</b>	<b>1,612,900</b>	<b>1,612,900</b>
		<b>TOTAL</b>	<b>374,399,076</b>	<b>18,297,372</b>	<b>0</b>	<b>263,491,586</b>	<b>281,788,958</b>	<b>4,233,479</b>	<b>771,517</b>	<b>60,010,814</b>	<b>65,015,810</b>	<b>774,835</b>	<b>26,819,473</b>	<b>27,594,308</b>

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: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(68,393,258)	(48,882,029)	(13,473,472)	(6,037,757)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(6,549,296)	(4,680,913)	(1,290,211)	(578,172)
7	283750	CD-AA	1,021	730	201	90
		Total	<u>(75,591,080)</u>	<u>(54,211,759)</u>	<u>(14,763,482)</u>	<u>(6,615,839)</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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended February 29, 2024	
Average of Monthly Averages 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	6,404,559	6,404,559	0	0	0	0	6,404,559
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	670	670	0	0	0	0	670
7/4	154550 Supply Chain Average Cost Variance	0	0	(56)	(56)	0	0	0	0	(56)
7/4	154560 Supply Chain Invoice Price Variance	0	0	83	83	0	0	0	0	83
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	119,127,963	53,767,020	0	172,894,983	98,136,536	44,947,937	20,991,427	8,819,083	0
<b>TOTAL</b>		<b>119,127,963</b>	<b>53,767,020</b>	<b>6,405,256</b>	<b>179,300,239</b>	<b>98,136,536</b>	<b>44,947,937</b>	<b>20,991,427</b>	<b>8,819,083</b>	<b>6,405,256</b>

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						