

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	228,613,234	150,217,914	78,395,320
	Adjustments			
	Adjusted Net Operating Income (Loss)	228,613,234	150,217,914	78,395,320
E-APL	Electric Net Rate Base	3,277,221,720	2,200,482,311	1,076,739,409
	<b>RATE OF RETURN</b>	<b>6.976%</b>	<b>6.827%</b>	<b>7.281%</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 April 30, 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	05-01-2023 thru 04-30-2024	414,708 100.000%	269,596 65.009%	145,112 34.991%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2023 thru 04-30-2024	45,987,038 100.000%	32,045,014 69.683%	13,942,024 30.317%
	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 April 30, 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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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended April 30, 2024  
 Average of Monthly Averages Basis

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

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 April 30, 2024  
Average of Monthly Averages Basis

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

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	04-01-2023 thru 04-30-2024	1,594,500,715	1,097,579,746	496,920,969	
		Percent		100.000%	68.835%	31.165%	
11		Book Depreciation	05-01-2023 thru 04-30-2024	153,429,621	102,982,151	50,447,470	
		Percent		100.000%	67.120%	32.880%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 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	04-01-2023 thru 04-30-2024	3,686,119,890 100.000%	2,463,589,178 66.834%	1,222,530,712 33.166%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2023 thru 04-30-2024	300,125,083 100.000%	207,269,817 69.061%	92,855,266 30.939%
14		Net Allocated Schedule M's - AMA Percent	05-01-2023 thru 04-30-2024	-156,298,213 100.000%	-104,993,468 67.175%	-51,304,745 32.825%
99	Input	Not Allocated		0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended April 30, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	445,641,574	0	445,641,574	296,613,179	0	296,613,179	149,028,395	0	149,028,395
99	442200	Commercial - Firm & Int.	357,558,203	0	357,558,203	258,322,389	0	258,322,389	99,235,814	0	99,235,814
1	442300	Industrial	125,095,935	0	125,095,935	67,441,178	0	67,441,178	57,654,757	0	57,654,757
99	444000	Public Street & Highway Lighting	8,402,801	0	8,402,801	5,357,012	0	5,357,012	3,045,789	0	3,045,789
99	448000	Interdepartmental Revenue	1,712,305	0	1,712,305	1,452,671	0	1,452,671	259,634	0	259,634
99	499XXX	Unbilled Revenue	1,751,086	0	1,751,086	268,091	0	268,091	1,482,995	0	1,482,995
		TOTAL SALES TO ULTIMATE CUSTOMERS	940,161,904	0	940,161,904	629,454,520	0	629,454,520	310,707,384	0	310,707,384
1	447XXX	Sales for Resale	0	290,514,212	290,514,212	0	187,323,564	187,323,564	0	103,190,648	103,190,648
		TOTAL SALES OF ELECTRICITY	940,161,904	290,514,212	1,230,676,116	629,454,520	187,323,564	816,778,084	310,707,384	103,190,648	413,898,032
		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	135,325	0	135,325	45,681	0	45,681	89,644	0	89,644
1	453000	Sales of Water & Water Power	0	754,660	754,660	0	486,605	486,605	0	268,055	268,055
1	454000	Rent from Electric Property	7,911,711	189,570	8,101,281	4,439,097	122,235	4,561,332	3,472,614	67,335	3,539,949
1	454100	Rent from Trnsmission Joint Use	53,687	0	53,687	19,882	0	19,882	33,805	0	33,805
1	456XXX	Other Electric Revenues	20,789,921	60,941,509	81,731,430	15,174,245	39,295,085	54,469,330	5,615,676	21,646,424	27,262,100
		TOTAL OTHER OPERATING REVENUE	28,890,644	61,885,739	90,776,383	19,678,905	39,903,925	59,582,830	9,211,739	21,981,814	31,193,553
		TOTAL ELECTRIC REVENUE	969,052,548	352,399,951	1,321,452,499	649,133,425	227,227,489	876,360,914	319,919,123	125,172,462	445,091,585

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	167,170	167,170	0	107,791	107,791	0	59,379	59,379
1	501XXX	Fuel	0	46,311,068	46,311,068	0	29,861,377	29,861,377	0	16,449,691	16,449,691
1	502000	Steam Expense	0	4,196,244	4,196,244	0	2,705,738	2,705,738	0	1,490,506	1,490,506
1	505000	Electric Expense	0	843,291	843,291	0	543,754	543,754	0	299,537	299,537
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,460,857	6,460,857	0	4,165,961	4,165,961	0	2,294,896	2,294,896
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	(4,784,163)	0	(4,784,163)	0	0	0	(4,784,163)	0	(4,784,163)
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	400,780	400,780	0	258,423	258,423	0	142,357	142,357
1	511000	Structures	0	866,489	866,489	0	558,712	558,712	0	307,777	307,777
1	512000	Boiler Plant	0	7,151,568	7,151,568	0	4,611,331	4,611,331	0	2,540,237	2,540,237
1	513000	Electric Plant	0	878,808	878,808	0	566,655	566,655	0	312,153	312,153
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,858,794	1,858,794	0	1,198,550	1,198,550	0	660,244	660,244
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>(4,784,163)</b>	<b>69,135,069</b>	<b>64,350,906</b>	<b>0</b>	<b>44,578,292</b>	<b>44,578,292</b>	<b>(4,784,163)</b>	<b>24,556,777</b>	<b>19,772,614</b>
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,332,770	2,332,770	0	1,504,170	1,504,170	0	828,600	828,600
1	536000	Water for Power	0	1,200,029	1,200,029	0	773,779	773,779	0	426,250	426,250
1	537000	Hydraulic Expense	6,652,976	3,346,803	9,999,779	4,345,249	2,158,019	6,503,268	2,307,727	1,188,784	3,496,511
1	538000	Electric Expense	0	6,453,108	6,453,108	0	4,160,964	4,160,964	0	2,292,144	2,292,144
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,208,998	2,208,998	0	1,424,362	1,424,362	0	784,636	784,636
1	540000	Rent	0	1,653,620	1,653,620	0	1,066,254	1,066,254	0	587,366	587,366
1	540100	MT Trust Funds Land Settlement Rents	5,973,000	0	5,973,000	3,866,319	0	3,866,319	2,106,681	0	2,106,681
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	552,345	552,345	0	356,152	356,152	0	196,193	196,193
1	542000	Structures	0	476,024	476,024	0	306,940	306,940	0	169,084	169,084
1	543000	Reservoirs, Dams, & Waterways	0	458,040	458,040	0	295,344	295,344	0	162,696	162,696
1	544000	Electric Plant	0	2,941,205	2,941,205	0	1,896,489	1,896,489	0	1,044,716	1,044,716
1	545000	Miscellaneous Hydraulic Plant	0	677,846	677,846	0	437,075	437,075	0	240,771	240,771
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>12,625,976</b>	<b>22,300,788</b>	<b>34,926,764</b>	<b>8,211,568</b>	<b>14,379,548</b>	<b>22,591,116</b>	<b>4,414,408</b>	<b>7,921,240</b>	<b>12,335,648</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	989,271	989,271	0	637,882	637,882	0	351,389	351,389
1	547XXX	Fuel	0	136,642,346	136,642,346	0	88,106,985	88,106,985	0	48,535,361	48,535,361
1	548000	Generation Expense	0	4,556,898	4,556,898	0	2,938,288	2,938,288	0	1,618,610	1,618,610
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,209,502	1,209,502	0	779,887	779,887	0	429,615	429,615
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	752,973	752,973	0	485,517	485,517	0	267,456	267,456
1	552000	Structures	0	92,973	92,973	0	59,949	59,949	0	33,024	33,024
1	553000	Generating & Electric Equipment	0	2,023,324	2,023,324	0	1,304,639	1,304,639	0	718,685	718,685
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,250,735	1,250,735	0	806,474	806,474	0	444,261	444,261
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>147,621,127</b>	<b>147,621,127</b>	<b>0</b>	<b>95,186,103</b>	<b>95,186,103</b>	<b>0</b>	<b>52,435,024</b>	<b>52,435,024</b>



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	12,290,886	237,011,562	249,302,448	0	152,825,056	152,825,056	12,290,886	84,186,506	96,477,392
1	556000	System Control & Load Dispatching	0	907,505	907,505	0	585,159	585,159	0	322,346	322,346
E-557	557XXX	Other Expense	34,856,230	40,122,647	74,978,877	11,952,651	25,871,083	37,823,734	22,903,579	14,251,564	37,155,143
TOTAL OTHER POWER SUPPLY EXPENSE			47,147,116	278,041,714	325,188,830	11,952,651	179,281,298	191,233,949	35,194,465	98,760,416	133,954,881
TOTAL PRODUCTION OPERATING EXP			54,988,929	517,098,698	572,087,627	20,164,219	333,425,241	353,589,460	34,824,710	183,673,457	218,498,167
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,266,117	2,266,117	0	1,461,192	1,461,192	0	804,925	804,925
1	561000	Load Dispatching	0	2,884,677	2,884,677	0	1,860,040	1,860,040	0	1,024,637	1,024,637
1	562000	Station Expense	0	410,963	410,963	0	264,989	264,989	0	145,974	145,974
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	287,919	287,919	0	185,650	185,650	0	102,269	102,269
1	565XXX	Transmission of Electricity by Others	0	19,034,805	19,034,805	0	12,273,642	12,273,642	0	6,761,163	6,761,163
1	566000	Miscellaneous Transmission Expense	0	4,285,955	4,285,955	0	2,763,584	2,763,584	0	1,522,371	1,522,371
1	567000	Rent	0	97,270	97,270	0	62,720	62,720	0	34,550	34,550
MAINTENANCE											
1	568000	Supervision & Engineering	0	345,477	345,477	0	222,764	222,764	0	122,713	122,713
1	569000	Structures	24,945	509,513	534,458	0	328,534	328,534	24,945	180,979	205,924
1	570000	Station Equipment	0	1,099,722	1,099,722	0	709,101	709,101	0	390,621	390,621
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	5,850	1,898,854	1,904,704	1,005	1,224,381	1,225,386	4,845	674,473	679,318
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	181	48,950	49,131	181	31,563	31,744	0	17,387	17,387
TOTAL TRANSMISSION OPERATING EXP			30,976	33,170,222	33,201,198	1,186	21,388,160	21,389,346	29,790	11,782,062	11,811,852

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended April 30, 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	15,883,657	31,598,695	47,482,352	11,415,323	20,374,839	31,790,162	4,468,334	11,223,856	15,692,190
E-DEPX		Depreciation Expense-Transmission	771,460	21,576,531	22,347,991	522,824	13,912,547	14,435,371	248,636	7,663,984	7,912,620
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	1,887,501	0	1,887,501	1,076,325	0	1,076,325	811,176	0	811,176
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	233,040	0	233,040	0	0	0	233,040	0	233,040
99	407360	Amortization of CS2 & COLSTRIP O&M	1,032,660	0	1,032,660	0	0	0	1,032,660	0	1,032,660
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	363,132	0	363,132	283,079	0	283,079	80,053	0	80,053
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(3,004,695)	0	(3,004,695)	(1,474,013)	0	(1,474,013)	(1,530,682)	0	(1,530,682)
99	407434	EIM Deferred O&M	(404,208)	0	(404,208)	0	0	0	(404,208)	0	(404,208)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,400,367)	0	(15,400,367)	(10,351,161)	0	(10,351,161)	(5,049,206)	0	(5,049,206)
99	407451	Deferral CEIP	(1,528,795)	0	(1,528,795)	(1,528,795)	0	(1,528,795)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,671,841)	0	(1,671,841)	0	0	0	(1,671,841)	0	(1,671,841)
99	407494	Amortization of Schedule 98 REC Rev	88,592	0	88,592	88,592	0	88,592	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,822,977	17,822,977	0	11,492,256	11,492,256	0	6,330,721	6,330,721
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,638,195)	73,288,199	68,650,004	(2,006,800)	47,256,231	45,249,431	(2,631,395)	26,031,968	23,400,573
		TOTAL PRODUCTION & TRANSMISSION EXPEN	50,381,710	623,557,119	673,938,829	18,158,605	402,069,632	420,228,237	32,223,105	221,487,487	253,710,592

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	822,209	2,975,191	3,797,400	637,886	2,073,202	2,711,088	184,323	901,989	1,086,312
3	582000	Station Expense	845,715	114,631	960,346	585,658	79,878	665,536	260,057	34,753	294,810
3	583000	Overhead Line Expense	1,993,472	1,199,222	3,192,694	1,267,208	835,654	2,102,862	726,264	363,568	1,089,832
3	584000	Underground Line Expense	2,837,912	9,281	2,847,193	1,716,408	6,467	1,722,875	1,121,504	2,814	1,124,318
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	12,945	0	12,945	12,797	0	12,797	148	0	148
3	586000	Meter Expense	2,133,243	31,398	2,164,641	1,753,958	21,879	1,775,837	379,285	9,519	388,804
3	587000	Customer Installations Expense	706,409	84,359	790,768	435,554	58,784	494,338	270,855	25,575	296,430
3	588000	Miscellaneous Distribution Expense	5,629,739	3,518,448	9,148,187	4,294,199	2,451,760	6,745,959	1,335,540	1,066,688	2,402,228
3	589000	Rent	0	253,723	253,723	0	176,802	176,802	0	76,921	76,921
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	300,936	1,069,455	1,370,391	214,791	745,228	960,019	86,145	324,227	410,372
3	591000	Structures	426,773	13,336	440,109	291,075	9,293	300,368	135,698	4,043	139,741
3	592000	Station Equipment	570,810	41,999	612,809	339,541	29,266	368,807	231,269	12,733	244,002
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	27,834,115	644	27,834,759	19,038,180	449	19,038,629	8,795,935	195	8,796,130
3	594000	Underground Lines	893,813	0	893,813	658,689	0	658,689	235,124	0	235,124
3	595000	Line Transformers	358,971	0	358,971	266,057	0	266,057	92,914	0	92,914
3	596000	Street Light & Signal System Maintenance Exp	86,802	0	86,802	78,135	0	78,135	8,667	0	8,667
3	597000	Meters	69,294	0	69,294	63,089	0	63,089	6,205	0	6,205
3	598000	Miscellaneous Distribution Expense	463,879	325,375	789,254	391,788	226,731	618,519	72,091	98,644	170,735
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>45,987,037</b>	<b>9,637,062</b>	<b>55,624,099</b>	<b>32,045,013</b>	<b>6,715,393</b>	<b>38,760,406</b>	<b>13,942,024</b>	<b>2,921,669</b>	<b>16,863,693</b>
E-DEPX		Depreciation Expense-Distribution	60,599,277	86,568	60,685,845	40,682,222	60,323	40,742,545	19,917,055	26,245	19,943,300
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	116,822	0	116,822	116,822	0	116,822	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,619,331	0	57,619,331	52,099,051	0	52,099,051	5,520,280	0	5,520,280
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>118,335,430</b>	<b>86,568</b>	<b>118,421,998</b>	<b>92,898,095</b>	<b>60,323</b>	<b>92,958,418</b>	<b>25,437,335</b>	<b>26,245</b>	<b>25,463,580</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>164,322,467</b>	<b>9,723,630</b>	<b>174,046,097</b>	<b>124,943,108</b>	<b>6,775,716</b>	<b>131,718,824</b>	<b>39,379,359</b>	<b>2,947,914</b>	<b>42,327,273</b>

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Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	132,371	132,371	0	86,053	86,053	0	46,318	46,318
2	902000	Meter Reading Expenses	506,904	117,336	624,240	345,788	76,279	422,067	161,116	41,057	202,173
2	903XXX	Customer Records & Collection Expenses	982,475	7,705,319	8,687,794	532,156	5,009,151	5,541,307	450,319	2,696,168	3,146,487
2	904000	Uncollectible Accounts	5,193,472	85,300	5,278,772	4,417,372	55,453	4,472,825	776,100	29,847	805,947
2	905000	Misc Customer Accounts	0	335,137	335,137	0	217,869	217,869	0	117,268	117,268
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>6,682,851</b>	<b>8,375,463</b>	<b>15,058,314</b>	<b>5,295,316</b>	<b>5,444,805</b>	<b>10,740,121</b>	<b>1,387,535</b>	<b>2,930,658</b>	<b>4,318,193</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	33,764,710	244,140	34,008,850	28,287,717	158,713	28,446,430	5,476,993	85,427	5,562,420
2	909000	Advertising	129,087	723,804	852,891	113,486	470,538	584,024	15,601	253,266	268,867
2	910000	Misc Customer Service & Info Exp	0	99,923	99,923	0	64,959	64,959	0	34,964	34,964
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,893,797</b>	<b>1,067,867</b>	<b>34,961,664</b>	<b>28,401,203</b>	<b>694,210</b>	<b>29,095,413</b>	<b>5,492,594</b>	<b>373,657</b>	<b>5,866,251</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	42,716	0	42,716	42,716	0	42,716	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>42,716</b>	<b>0</b>	<b>42,716</b>	<b>42,716</b>	<b>0</b>	<b>42,716</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,654,491	31,251,797	32,906,288	767,596	21,470,922	22,238,518	886,895	9,780,875	10,667,770
4	921000	Office Supplies & Expenses	1,516	3,847,110	3,848,626	833	2,643,080	2,643,913	683	1,204,030	1,204,713
4	922000	Admin Exp Transferred--Credit	0	(116,148)	(116,148)	0	(79,797)	(79,797)	0	(36,351)	(36,351)
4	923000	Outside Services Employed	1,944,906	13,068,190	15,013,096	1,901,655	8,978,239	10,879,894	43,251	4,089,951	4,133,202
4	924000	Property Insurance Premium	0	2,938,182	2,938,182	0	2,018,619	2,018,619	0	919,563	919,563
4	925XXX	Injuries and Damages	6,429,893	8,021,216	14,451,109	4,298,962	5,510,816	9,809,778	2,130,931	2,510,400	4,641,331
4	926XXX	Employee Pensions and Benefits	3,507,030	25,826,785	29,333,815	2,588,006	17,743,776	20,331,782	919,024	8,083,009	9,002,033
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,660,675	4,810,854	8,471,529	2,908,625	3,102,039	6,010,664	752,050	1,708,815	2,460,865
4	930000	Miscellaneous General Expenses	166,254	5,879,347	6,045,601	136,371	4,039,288	4,175,659	29,883	1,840,059	1,869,942
4	931000	Rents	10,255	981,999	992,254	0	674,663	674,663	10,255	307,336	317,591
4	935000	Maintenance of General Plant	1,607,758	12,800,322	14,408,080	1,078,035	8,794,205	9,872,240	529,723	4,006,117	4,535,840
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>18,983,978</b>	<b>109,309,654</b>	<b>128,293,632</b>	<b>13,680,083</b>	<b>74,895,850</b>	<b>88,575,933</b>	<b>5,303,895</b>	<b>34,413,804</b>	<b>39,717,699</b>

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,806,197	19,107,238	22,913,435	2,886,828	13,127,246	16,014,074	919,369	5,979,992	6,899,361
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,792,172	43,655,619	46,447,791	2,792,172	29,992,720	32,784,892	0	13,662,899	13,662,899
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(228,990)	0	(228,990)	0	0	0	(228,990)	0	(228,990)
99	407230	Tax Reform Amortization	(44,303)	0	(44,303)	0	0	0	(44,303)	0	(44,303)
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	308,937	1,819,297	2,128,234	248,713	1,215,909	1,464,622	60,224	603,388	663,612
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	714,078	0	714,078	222,098	0	222,098	491,980	0	491,980
99	407344	Regulatory Credit - Amort - WF Resiliency	6,766,946	0	6,766,946	5,397,465	0	5,397,465	1,369,481	0	1,369,481
99	407347	Regulatory Credit - Deferral - COVID-19	(167,695)	0	(167,695)	0	0	0	(167,695)	0	(167,695)
99	407357	AMORT OF INTERVENOR FUND DEFER	86,480	0	86,480	86,480	0	86,480	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	42,661	0	42,661	42,661	0	42,661	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	(1,262,233)	0	(1,262,233)	(1,262,233)	0	(1,262,233)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,894,628)	0	(1,894,628)	(1,882,361)	0	(1,882,361)	(12,267)	0	(12,267)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(8,220,627)	0	(8,220,627)	(6,512,943)	0	(6,512,943)	(1,707,684)	0	(1,707,684)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(3,886,140)	0	(3,886,140)	(2,607,188)	0	(2,607,188)	(1,278,952)	0	(1,278,952)
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	1,152,278	5,089,040	6,241,318	833,729	3,496,323	4,330,052	318,549	1,592,717	1,911,266
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>4,028,124</b>	<b>70,397,734</b>	<b>74,425,858</b>	<b>4,654,950</b>	<b>48,331,031</b>	<b>52,985,981</b>	<b>(626,826)</b>	<b>22,066,703</b>	<b>21,439,877</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>23,012,102</b>	<b>179,707,388</b>	<b>202,719,490</b>	<b>18,335,033</b>	<b>123,226,881</b>	<b>141,561,914</b>	<b>4,677,069</b>	<b>56,480,507</b>	<b>61,157,576</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>278,335,643</b>	<b>822,431,467</b>	<b>1,100,767,110</b>	<b>195,175,981</b>	<b>538,211,244</b>	<b>733,387,225</b>	<b>83,159,662</b>	<b>284,220,223</b>	<b>367,379,885</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>220,685,389</b>			<b>142,973,689</b>			<b>77,711,700</b>
E-FIT		FEDERAL INCOME TAX			7,454,583			2,389,879			5,064,704
E-FIT		DEFERRED FEDERAL INCOME TAX			(14,820,907)			(9,272,035)			(5,548,872)
E-FIT		AMORTIZED ITC			(561,521)			(362,069)			(199,452)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>228,613,234</b>			<b>150,217,914</b>			<b>78,395,320</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	65.009%	34.991%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.683%	30.317%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	169,223	745,669	914,892	140,413	480,807	621,220	28,810	264,862	293,672
1	456010	Other Electric Rev-Financial	0	(10,977,880)	(10,977,880)	0	(7,078,537)	(7,078,537)	0	(3,899,343)	(3,899,343)
1	456015	Other Electric Rev-CT Fuel Sales	0	22,634,138	22,634,138	0	14,594,492	14,594,492	0	8,039,646	8,039,646
1	456016	Other Electric Rev-Resource Opt	0	4,985,823	4,985,823	0	3,214,859	3,214,859	0	1,770,964	1,770,964
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	344,970	344,970	0	222,437	222,437	0	122,533	122,533
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	(166,623)	1,676,036	1,509,413	0	1,080,708	1,080,708	(166,623)	595,328	428,705
1	456050	Other Electric Rev-Attachment Fees	1,174,514	265	1,174,779	971,366	171	971,537	203,148	94	203,242
1	456100	Transmission Revenue of Others	0	30,515,908	30,515,908	0	19,676,657	19,676,657	0	10,839,251	10,839,251
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	1,168,075	1,168,075	0	753,175	753,175	0	414,900	414,900
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(3,178,799)	0	(3,178,799)	(1,320,251)	0	(1,320,251)	(1,858,548)	0	(1,858,548)
1	456329	Amortization Res Decoupling Deferral	21,409,862	0	21,409,862	14,980,081	0	14,980,081	6,429,781	0	6,429,781
1	456338	Non-res Decoupling Deferred Rev	(316,071)	0	(316,071)	(259,566)	0	(259,566)	(56,505)	0	(56,505)
1	456339	Amortization Non-res Decoupling	1,003,514	0	1,003,514	533,633	0	533,633	469,881	0	469,881
1	456380	Other Electric Revenue-Clearwater	502,942	0	502,942	0	0	0	502,942	0	502,942
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	(3,098,656)	(3,098,656)	0	(1,998,013)	(1,998,013)	0	(1,100,643)	(1,100,643)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,098,656	3,098,656	0	1,998,013	1,998,013	0	1,100,643	1,100,643
1	456730	Other Elec Rev-Intraco Thermal	0	7,024,219	7,024,219	0	4,529,216	4,529,216	0	2,495,003	2,495,003
TOTAL ACCOUNT 456			20,789,922	60,941,509	81,731,431	15,174,245	39,295,085	54,469,330	5,615,677	21,646,424	27,262,101

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 April 30, 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	208,806,028	208,806,028	0	134,638,127	134,638,127	0	74,167,901	74,167,901
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,614,429	1,614,429	0	1,040,984	1,040,984	0	573,445	573,445
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	12,290,886	0	12,290,886	0	0	0	12,290,886	0	12,290,886
1	555550	Non Monetary - Exchange Power	0	(3,170)	(3,170)	0	(2,044)	(2,044)	0	(1,126)	(1,126)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,568,829	4,568,829	0	2,945,981	2,945,981	0	1,622,848	1,622,848
1	555710	Intercompany Purchase	0	1,168,075	1,168,075	0	753,175	753,175	0	414,900	414,900
1	555740	Purchased Power - EIM	0	20,857,371	20,857,371	0	13,448,833	13,448,833	0	7,408,538	7,408,538
TOTAL ACCOUNT 555			12,290,886	237,011,562	249,302,448	0	152,825,056	152,825,056	12,290,886	84,186,506	96,477,392

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 April 30, 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	48,643	6,124,051	6,172,694	48,643	3,948,788	3,997,431	0	2,175,263	2,175,263
1	557010	Other Power Supply Expense - Financial	0	19,584,237	19,584,237	0	12,627,916	12,627,916	0	6,956,321	6,956,321
1	557018	Merchandise Processing Fee	0	51,960	51,960	0	33,504	33,504	0	18,456	18,456
1	557150	Fuel - Economic Dispatch	0	(19,459,234)	(19,459,234)	0	(12,547,314)	(12,547,314)	0	(6,911,920)	(6,911,920)
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	685,789	0	685,789	311,491	0	311,491	374,298	0	374,298
1	557165	Other Resource Costs-CAISO Charges	0	478,505	478,505	0	308,540	308,540	0	169,965	169,965
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	1,860	552,250	554,110	0	356,091	356,091	1,860	196,159	198,019
1	557171	REC Broker Fees	0	61,934	61,934	0	39,935	39,935	0	21,999	21,999
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,041,174	0	1,041,174	1,041,174	0	1,041,174	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	(4,081,191)	0	(4,081,191)	(4,081,191)	0	(4,081,191)	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	13,624,749	0	13,624,749	13,624,749	0	13,624,749	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,168,955	0	2,168,955	2,168,955	0	2,168,955	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,658,668)	0	(1,658,668)	(1,658,668)	0	(1,658,668)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	11,371,242	0	11,371,242	0	0	0	11,371,242	0	11,371,242
99	557390	Idaho PCA Amortization	10,834,999	0	10,834,999	0	0	0	10,834,999	0	10,834,999
1	557395	Optional Renewable Power Expense Offset	0	1,365	1,365	0	880	880	0	485	485
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,923,418	5,923,418	0	3,819,420	3,819,420	0	2,103,998	2,103,998
1	557711	Turbine Gas Bookout Offset	0	(5,923,418)	(5,923,418)	0	(3,819,420)	(3,819,420)	0	(2,103,998)	(2,103,998)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	29,781,966	29,781,966	0	19,203,412	19,203,412	0	10,578,554	10,578,554
TOTAL ACCOUNT 557			34,856,230	40,122,647	74,978,877	11,952,651	25,871,083	37,823,734	22,903,579	14,251,564	37,155,143

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 April 30, 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	806,083	244,140	1,050,223	717,333	158,713	876,046	88,750	85,427	174,177
99	908600	Public Purpose Tariff Rider Expense Offset	32,688,255	0	32,688,255	27,187,130	0	27,187,130	5,501,125	0	5,501,125
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	108,844	0	108,844	221,726	0	221,726	(112,882)	0	(112,882)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>33,764,710</b>	<b>244,140</b>	<b>34,008,850</b>	<b>28,287,717</b>	<b>158,713</b>	<b>28,446,430</b>	<b>5,476,993</b>	<b>85,427</b>	<b>5,562,420</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.009%	34.991%
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 April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.52%	55.52%
2	Cost of Debt		5.228%	5.235%
	Total Weighted Cost		2.903%	2.906%
E-APL	Net Rate Base	3,277,221,720	2,200,482,311	1,076,739,409
	Interest Deduction for FIT Calculation	95,170,048	63,880,001	31,290,047
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	1,321,452,499	876,360,914	445,091,585
E-OPS	Less: Operating & Maintenance Expense	839,269,250	542,193,395	297,075,855
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	179,814,234	123,272,471	56,541,763
E-OTX	Less: Taxes Other than FIT	81,683,626	67,921,359	13,762,267
	Net Operating Income Before FIT	220,685,389	142,973,689	77,711,700
E-INT	Less: Interest Expense	95,170,048	63,880,001	31,290,047
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(89,990,868)	(67,713,311)	(22,277,557)
	Taxable Net Operating Income	35,498,014	11,380,377	24,117,637
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,454,583	2,389,879	5,064,704
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	7,454,583	2,389,879	5,064,704
E-DTE	Deferred FIT	10,361,769	9,108,805	1,252,964
E-DTE	Customer Tax Credit Amortization	(25,182,676)	(18,380,840)	(6,801,836)
1	411400 Amortized Investment Tax Credit	(561,521)	(362,069)	(199,452)
	Total Net FIT/Deferred FIT	(7,927,845)	(7,244,225)	(683,620)

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 April 30, 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		83,969,583	117,932,798	201,902,381	58,416,190	78,728,408	137,144,598	25,553,393	39,204,390	64,757,783
12	997001 Contributions In Aid of Construction		0	9,323,624	9,323,624	0	6,231,351	6,231,351	0	3,092,273	3,092,273
12	997002 Injuries and Damages		0	490,000	490,000	0	327,487	327,487	0	162,513	162,513
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	(1,372,122)	(1,372,122)	0	(917,044)	(917,044)	0	(455,078)	(455,078)
99	997007 Idaho PCA		21,802,033	0	21,802,033	0	0	0	21,802,033	0	21,802,033
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	315,290	315,290	0	210,721	210,721	0	104,569	104,569
99	997018 DSM Tariff Rider		(20,511,705)	(283)	(20,511,988)	(14,705,076)	(189)	(14,705,265)	(5,806,629)	(94)	(5,806,723)
12	997020 FAS87 Current Pension Accrual		0	(1,425,091)	(1,425,091)	0	(952,445)	(952,445)	0	(472,646)	(472,646)
12	997027 Uncollectibles		4,461,862	(3,083,670)	1,378,192	2,813,648	(2,060,940)	752,708	1,648,214	(1,022,730)	625,484
99	997031 Decoupling Mechanism		(18,918,505)	0	(18,918,505)	(13,933,897)	0	(13,933,897)	(4,984,608)	0	(4,984,608)
12	997032 Interest Rate Swaps		0	7,413,158	7,413,158	0	4,954,510	4,954,510	0	2,458,648	2,458,648
99	997033 BPA Residential Exchange		328,653	0	328,653	208,565	0	208,565	120,088	0	120,088
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	90,899	90,899	0	62,450	62,450	0	28,449	28,449
99	997043 Washington Deferred Power Costs		11,574,785	0	11,574,785	11,574,785	0	11,574,785	0	0	0
12	997044 Non-Monetary Power Costs		0	(3,170)	(3,170)	0	(2,119)	(2,119)	0	(1,051)	(1,051)
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	(2,538,482)	(2,538,482)	0	(1,696,569)	(1,696,569)	0	(841,913)	(841,913)
12	997049 Tax Depreciation		0	(178,842,592)	(178,842,592)	0	(119,527,658)	(119,527,658)	0	(59,314,934)	(59,314,934)
99	997058 Colstrip Community Fund		750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,086	884,086	0	590,870	590,870	0	293,216	293,216
99	997065 Amortization - Unbilled Revenue Add-Ins		956,207	0	956,207	674,692	0	674,692	281,515	0	281,515
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	4,514,574	4,514,574	0	3,017,270	3,017,270	0	1,497,304	1,497,304
12	997081 Deferred Compensation		0	(103,606)	(103,606)	0	(69,244)	(69,244)	0	(34,362)	(34,362)
4	997082 Meal Disallowances		0	693,276	693,276	0	476,301	476,301	0	216,975	216,975
12	997083 Paid Time Off		0	960,118	960,118	0	641,685	641,685	0	318,433	318,433
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(639,181)	0	(639,181)	0	0	0	(639,181)	0	(639,181)
99	997095 WA REC Deferral		510,287	0	510,287	510,287	0	510,287	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	21,868	21,868	0	10,852	10,852
99	997098 Provision for Rate Refund		(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(68,696,408)	(68,696,408)	0	(45,912,557)	(45,912,557)	0	(22,783,851)	(22,783,851)
99	997102 Amort Idaho Earnings Test (254229)		(228,990)	0	(228,990)	0	0	0	(228,990)	0	(228,990)
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		(44,303)	0	(44,303)	0	0	0	(44,303)	0	(44,303)
99	997110 FISERVE		77,798	267,831	345,629	0	179,002	179,002	77,798	88,829	166,627
12	997111 Capitalized Transportation		0	(104,426)	(104,426)	0	(69,792)	(69,792)	0	(34,634)	(34,634)
12	997114 AFUDC Debt CWIP		0	131,508	131,508	0	87,892	87,892	0	43,616	43,616
99	997115 AFUDC Equity DFIT Deferral		0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment		(4,135,032)	0	(4,135,032)	(2,594,670)	0	(2,594,670)	(1,540,362)	0	(1,540,362)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,217,794	4,217,794	0	2,818,920	2,818,920	0	1,398,874	1,398,874
99	997120 Transportation Tax Disallowance	0	123,196	123,196	0	82,337	82,337	0	40,859	40,859
99	997122 Regulatory Fees	(1,262,233)	0	(1,262,233)	(1,262,233)	0	(1,262,233)	0	0	0
99	997123 EIM Deferred O&M	233,040	0	233,040	0	0	0	233,040	0	233,040
99	997125 COVID-19	(2,313,161)	0	(2,313,161)	(1,882,361)	0	(1,882,361)	(430,800)	0	(430,800)
99	997126 Prepaid Expenses	0	(255,165)	(255,165)	0	(170,537)	(170,537)	0	(84,628)	(84,628)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(35,738)	(35,738)	0	(23,885)	(23,885)	0	(11,853)	(11,853)
99	997129 Mixed Service Costs (IDD#5)	0	(27,633,333)	(27,633,333)	0	(18,468,462)	(18,468,462)	0	(9,164,871)	(9,164,871)
99	997130 Wild Fire Resiliency Deferral	(1,446,391)	0	(1,446,391)	(1,108,188)	0	(1,108,188)	(338,203)	0	(338,203)
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	(1,528,795)	0	(1,528,795)	(1,528,795)	0	(1,528,795)	0	0	0
99	997138 Intervenor Funding	81,449	0	81,449	81,449	0	81,449	0	0	0
99	997139 Pension Settlement	0	459,410	459,410	0	307,042	307,042	0	152,368	152,368
99	997140 Insurance Balancing	(3,846,037)	0	(3,846,037)	(2,567,085)	0	(2,567,085)	(1,278,952)	0	(1,278,952)
99	997141 CCA	(4,784,325)	0	(4,784,325)	0	0	0	(4,784,325)	0	(4,784,325)
99	997143 Depreciation Rate Deferral	289,742	0	289,742	222,098	0	222,098	67,644	0	67,644
99	997145 Sec 174 Research Costs	0	4,395,992	4,395,992	0	2,938,017	2,938,017	0	1,457,975	1,457,975
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>66,307,344</b>	<b>(156,298,212)</b>	<b>(89,990,868)</b>	<b>37,280,157</b>	<b>(104,993,468)</b>	<b>(67,713,311)</b>	<b>29,027,187</b>	<b>(51,304,744)</b>	<b>(22,277,557)</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%	66.834%	33.166%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended April 30, 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	19,389,229	19,389,229	0	12,958,597	12,958,597	0	6,430,632	6,430,632
99	410100	Deferred Federal Income Tax Expense - Washingto	4,982,556	0	4,982,556	4,982,556	0	4,982,556	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(583,265)	0	(583,265)	0	0	0	(583,265)	0	(583,265)
	410100	Total	4,399,291	19,389,229	23,788,520	4,982,556	12,958,597	17,941,153	(583,265)	6,430,632	5,847,367
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(15,707,076)	(15,707,076)	0	(10,497,667)	(10,497,667)	0	(5,209,409)	(5,209,409)
99	411100	Deferred Federal Income Tax Expense - Washingto	(535,829)	0	(535,829)	(535,829)	0	(535,829)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(570,227)	0	(570,227)	0	0	0	(570,227)	0	(570,227)
	411100	Total	(1,106,056)	(15,707,076)	(16,813,132)	(535,829)	(10,497,667)	(11,033,496)	(570,227)	(5,209,409)	(5,779,636)
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	2,201,148	0	2,201,148	2,201,148	0	2,201,148	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,185,233	0	1,185,233	0	0	0	1,185,233	0	1,185,233
	410193	Total	3,386,381	0	3,386,381	2,201,148	0	2,201,148	1,185,233	0	1,185,233
Total Deferred Federal Income Tax Expense			6,679,616	3,682,153	10,361,769	6,647,875	2,460,930	9,108,805	31,741	1,221,223	1,252,964
99	411193	Customer Tax Credit Amortization - Washington	(18,380,840)	0	(18,380,840)	(18,380,840)	0	(18,380,840)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(6,801,836)	0	(6,801,836)	0	0	0	(6,801,836)	0	(6,801,836)
	411193	Total	(25,182,676)	0	(25,182,676)	(18,380,840)	0	(18,380,840)	(6,801,836)	0	(6,801,836)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.834%			33.166%	
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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	67,187	67,187	0	43,322	43,322	0	23,865	23,865
1	408140	State Kwh Generation Tax	0	1,353,086	1,353,086	0	872,470	872,470	0	480,616	480,616
1	408150	R&P Property Tax--Production	0	12,298,970	12,298,970	0	7,930,376	7,930,376	0	4,368,594	4,368,594
1	408180	R&P Property Tax--Transmission	0	4,083,561	4,083,561	0	2,633,080	2,633,080	0	1,450,481	1,450,481
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>17,822,977</b>	<b>17,822,977</b>	<b>0</b>	<b>11,492,256</b>	<b>11,492,256</b>	<b>0</b>	<b>6,330,721</b>	<b>6,330,721</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	25,116,080	0	25,116,080	25,116,017	0	25,116,017	63	0	63
99	408120	Municipal Occupation & License Tax	25,465,456	0	25,465,456	21,408,299	0	21,408,299	4,057,157	0	4,057,157
99	408160	Miscellaneous State or Local Tax--WA & ID	204	0	204	0	0	0	204	0	204
99	408170	R&P Property Tax--Distribution	7,063,999	0	7,063,999	5,574,735	0	5,574,735	1,489,264	0	1,489,264
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>57,619,331</b>	<b>0</b>	<b>57,619,331</b>	<b>52,099,051</b>	<b>0</b>	<b>52,099,051</b>	<b>5,520,280</b>	<b>0</b>	<b>5,520,280</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,152,278	5,089,040	6,241,318	833,729	3,496,323	4,330,052	318,549	1,592,717	1,911,266
<b>TOTAL A&amp;G</b>			<b>1,152,278</b>	<b>5,089,040</b>	<b>6,241,318</b>	<b>833,729</b>	<b>3,496,323</b>	<b>4,330,052</b>	<b>318,549</b>	<b>1,592,717</b>	<b>1,911,266</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>58,771,609</b>	<b>22,912,017</b>	<b>81,683,626</b>	<b>52,932,780</b>	<b>14,988,579</b>	<b>67,921,359</b>	<b>5,838,829</b>	<b>7,923,438</b>	<b>13,762,267</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended April 30, 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,183,333	7,183,333	0	4,631,813	4,631,813	0	2,551,520	2,551,520
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	988,399	988,399	0	637,320	637,320	0	351,079	351,079
1	182381	CDA Settlement Past Storage	0	26,706,754	26,706,754	0	17,220,515	17,220,515	0	9,486,239	9,486,239
1	302000	Franchises & Consents	2,773,700	44,049,218	46,822,918	2,773,700	28,402,936	31,176,636	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)	5,280,765	108,124,287	113,405,052	5,280,765	74,284,629	79,565,394	0	33,839,658	33,839,658
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	27,914,726	27,914,726	0	19,178,254	19,178,254	0	8,736,472	8,736,472
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	10,889,377	59,497	10,948,874	10,889,377	40,876	10,930,253	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	14,421,530	14,421,530	0	9,908,024	9,908,024	0	4,513,506	4,513,506
		TOTAL INTANGIBLE PLANT	19,263,558	346,713,500	365,977,058	19,263,558	234,278,952	253,542,510	0	112,434,548	112,434,548
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	111,786,960	29,342,173	141,129,133	73,037,426	18,919,833	91,957,259	38,749,534	10,422,340	49,171,874
1	312000	Boiler Plant	146,580,641	78,013,274	224,593,915	93,282,933	50,302,959	143,585,892	53,297,708	27,710,315	81,008,023
1	313000	Generators	163,725	0	163,725	105,204	0	105,204	58,521	0	58,521
1	314000	Turbogenerator Units	39,570,477	18,660,283	58,230,760	25,866,268	12,032,150	37,898,418	13,704,209	6,628,133	20,332,342
1	315000	Accessory Electric Equipment	18,250,465	12,501,086	30,751,551	11,923,426	8,060,700	19,984,126	6,327,039	4,440,386	10,767,425
1	316000	Miscellaneous Power Plant Equipment	14,821,286	2,517,858	17,339,144	9,685,014	1,623,515	11,308,529	5,136,272	894,343	6,030,615
		TOTAL STEAM PRODUCTION PLANT	331,173,554	144,892,256	476,065,810	213,900,271	93,426,526	307,326,797	117,273,283	51,465,730	168,739,013
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	67,054,614	67,054,614	0	43,236,815	43,236,815	0	23,817,799	23,817,799
1	331XXX	Structures & Improvements	0	115,487,627	115,487,627	0	74,466,422	74,466,422	0	41,021,205	41,021,205
1	332XXX	Reservoirs, Dams, & Waterways	0	262,350,051	262,350,051	0	169,163,313	169,163,313	0	93,186,738	93,186,738
1	333000	Waterwheels, Turbines, & Generators	0	236,054,835	236,054,835	0	152,208,158	152,208,158	0	83,846,677	83,846,677
1	334000	Accessory Electric Equipment	0	85,599,718	85,599,718	0	55,194,698	55,194,698	0	30,405,020	30,405,020
1	335XXX	Miscellaneous Power Plant Equipment	0	14,142,135	14,142,135	0	9,118,849	9,118,849	0	5,023,286	5,023,286
1	336000	Roads, Railroads, & Bridges	0	3,840,749	3,840,749	0	2,476,515	2,476,515	0	1,364,234	1,364,234
		TOTAL HYDRAULIC PRODUCTION PLANT	0	784,529,729	784,529,729	0	505,864,770	505,864,770	0	278,664,959	278,664,959
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,613,845	17,613,845	0	11,357,407	11,357,407	0	6,256,438	6,256,438
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,853	21,070,853	0	13,586,486	13,586,486	0	7,484,367	7,484,367
1	343000	Prime Movers	0	21,437,316	21,437,316	0	13,822,781	13,822,781	0	7,614,535	7,614,535
1	344000	Generators	0	239,983,592	239,983,592	0	154,741,420	154,741,420	0	85,242,172	85,242,172
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	26,449,321	26,449,321	0	17,054,522	17,054,522	0	9,394,799	9,394,799
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	1,635,316	1,635,316	0	1,054,452	1,054,452	0	580,864	580,864
		TOTAL OTHER PRODUCTION PLANT	0	329,300,771	329,300,771	0	212,333,136	212,333,136	0	116,967,635	116,967,635
		TOTAL PRODUCTION PLANT	331,173,554	1,258,722,756	1,589,896,310	213,900,271	811,624,432	1,025,524,703	117,273,283	447,098,324	564,371,607



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended April 30, 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,552,967	30,181,325	410,632	19,055,753	19,466,385	217,726	10,497,214	10,714,940
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	9,137	37,385,715	37,394,852	5,887	24,106,309	24,112,196	3,250	13,279,406	13,282,656
1	353XXX	Station Equipment	12,906,366	375,067,298	387,973,664	8,436,492	241,843,394	250,279,886	4,469,874	133,223,904	137,693,778
1	354000	Towers & Fixtures	15,994,035	1,158,172	17,152,207	10,452,210	746,789	11,198,999	5,541,825	411,383	5,953,208
1	355000	Poles & Fixtures	5,418	372,267,117	372,272,535	3,541	240,037,837	240,041,378	1,877	132,229,280	132,231,157
1	356000	Overhead Conductors & Devices	12,532,076	175,507,771	188,039,847	8,189,630	113,167,411	121,357,041	4,342,446	62,340,360	66,682,806
1	357000	Underground Conduit	0	3,165,499	3,165,499	0	2,041,114	2,041,114	0	1,124,385	1,124,385
1	358000	Underground Conductors & Devices	0	6,643,036	6,643,036	0	4,283,430	4,283,430	0	2,359,606	2,359,606
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>42,154,224</b>	<b>1,003,276,879</b>	<b>1,045,431,103</b>	<b>27,549,910</b>	<b>646,912,932</b>	<b>674,462,842</b>	<b>14,604,314</b>	<b>356,363,947</b>	<b>370,968,261</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	11,845,594	0	11,845,594	10,353,049	0	10,353,049	1,492,545	0	1,492,545
99	360400	Land Easements	4,106,285	0	4,106,285	1,373,849	0	1,373,849	2,732,436	0	2,732,436
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	29,935,012	0	29,935,012	22,239,336	0	22,239,336	7,695,676	0	7,695,676
3	362000	Station Equipment	168,013,802	3,271,125	171,284,927	113,293,932	2,279,418	115,573,350	54,719,870	991,707	55,711,577
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	575,230,451	0	575,230,451	381,910,596	0	381,910,596	193,319,855	0	193,319,855
99	365000	Overhead Conductors & Devices	363,097,424	0	363,097,424	227,665,241	0	227,665,241	135,432,183	0	135,432,183
99	366000	Underground Conduit	171,443,271	0	171,443,271	113,985,365	0	113,985,365	57,457,906	0	57,457,906
99	367000	Underground Conductors & Devices	288,340,856	0	288,340,856	191,751,070	0	191,751,070	96,589,786	0	96,589,786
99	368000	Line Transformers	354,378,390	0	354,378,390	247,706,455	0	247,706,455	106,671,935	0	106,671,935
99	369XXX	Services	223,964,036	0	223,964,036	144,933,754	0	144,933,754	79,030,282	0	79,030,282
99	371XXX	Installations on Customers' Premises	10,111,567	0	10,111,567	10,111,567	0	10,111,567	0	0	0
99	370XXX	Meters	87,412,707	0	87,412,707	62,640,404	0	62,640,404	24,772,303	0	24,772,303
99	373XXX	Street Light & Signal Systems	83,056,845	0	83,056,845	54,507,024	0	54,507,024	28,549,821	0	28,549,821
<b>TOTAL DISTRIBUTION PLANT</b>			<b>2,371,304,090</b>	<b>3,271,125</b>	<b>2,374,575,215</b>	<b>1,582,471,642</b>	<b>2,279,418</b>	<b>1,584,751,060</b>	<b>788,832,448</b>	<b>991,707</b>	<b>789,824,155</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,515,952	10,046,245	11,562,197	811,230	6,902,072	7,713,302	704,722	3,144,173	3,848,895
4	390XXX	Structures & Improvements	27,765,155	112,271,127	140,036,282	18,133,508	77,133,632	95,267,140	9,631,647	35,137,495	44,769,142
4	391XXX	Office Furniture & Equipment	3,599,242	52,434,952	56,034,194	3,583,706	36,024,385	39,608,091	15,536	16,410,567	16,426,103
4	392XXX	Transportation Equipment	40,478,928	32,989,479	73,468,407	27,447,461	22,664,762	50,112,223	13,031,467	10,324,717	23,356,184
4	393000	Stores Equipment	815,367	4,320,020	5,135,387	627,728	2,967,983	3,595,711	187,639	1,352,037	1,539,676
4	394000	Tools, Shop & Garage Equipment	2,978,761	18,802,700	21,781,461	1,683,970	12,918,019	14,601,989	1,294,791	5,884,681	7,179,472
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	409,936	3,778,916	4,188,852	398,106	2,596,229	2,994,335	11,830	1,182,687	1,194,517
4	396XXX	Power Operated Equipment	20,838,483	6,322,289	27,160,772	12,880,224	4,343,602	17,223,826	7,958,259	1,978,687	9,936,946
4	397XXX	Communications Equipment	31,596,696	103,237,404	134,834,100	23,175,646	70,927,194	94,102,840	8,421,050	32,310,210	40,731,260
4	398000	Miscellaneous Equipment	11,599	885,679	897,278	0	608,488	608,488	11,599	277,191	288,790
<b>TOTAL GENERAL PLANT</b>			<b>130,010,119</b>	<b>345,205,598</b>	<b>475,215,717</b>	<b>88,741,579</b>	<b>237,166,602</b>	<b>325,908,181</b>	<b>41,268,540</b>	<b>108,038,996</b>	<b>149,307,536</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,893,905,545</b>	<b>2,957,189,858</b>	<b>5,851,095,403</b>	<b>1,931,926,960</b>	<b>1,932,262,336</b>	<b>3,864,189,296</b>	<b>961,978,585</b>	<b>1,024,927,522</b>	<b>1,986,906,107</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended April 30, 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	(294,658,180)	(80,759,828)	(375,418,008)	(195,323,413)	(52,073,937)	(247,397,350)	(99,334,767)	(28,685,891)	(128,020,658)
E-ADEP		Hydro Production Plant	0	(201,480,567)	(201,480,567)	0	(129,914,670)	(129,914,670)	0	(71,565,897)	(71,565,897)
E-ADEP		Other Production Plant	0	(178,333,668)	(178,333,668)	0	(114,989,549)	(114,989,549)	0	(63,344,119)	(63,344,119)
E-ADEP		Transmission Plant	(27,976,230)	(255,861,593)	(283,837,823)	(17,154,250)	(164,979,555)	(182,133,805)	(10,821,980)	(90,882,038)	(101,704,018)
E-ADEP		Distribution Plant	(779,510,688)	(563,812)	(780,074,500)	(486,778,433)	(392,881)	(487,171,314)	(292,732,255)	(170,931)	(292,903,186)
E-ADEP		General Plant	(54,052,801)	(121,037,833)	(175,090,634)	(35,481,741)	(83,156,623)	(118,638,364)	(18,571,060)	(37,881,210)	(56,452,270)
TOTAL ACCUMULATED DEPRECIATION			(1,156,197,899)	(838,037,301)	(1,994,235,200)	(734,737,837)	(545,507,215)	(1,280,245,052)	(421,460,062)	(292,530,086)	(713,990,148)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,455,190)	(19,455,190)	0	(12,544,706)	(12,544,706)	0	(6,910,484)	(6,910,484)
E-AAMT		Distribution-Franchises/Misc Intangibles	(556,120)	0	(556,120)	(556,120)	0	(556,120)	0	0	0
E-AAMT		General Plant - 303000	0	(3,966,494)	(3,966,494)	0	(2,720,023)	(2,720,023)	0	(1,246,471)	(1,246,471)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(11,834,904)	(133,416,114)	(145,251,018)	(11,834,904)	(91,660,873)	(103,495,777)	0	(41,755,241)	(41,755,241)
E-AAMT		General Plant - 390200, 396200	0	(1,511,498)	(1,511,498)	0	(1,038,444)	(1,038,444)	0	(473,054)	(473,054)
TOTAL ACCUMULATED AMORTIZATION			(12,391,024)	(158,349,296)	(170,740,320)	(12,391,024)	(107,964,046)	(120,355,070)	0	(50,385,250)	(50,385,250)
TOTAL ACCUMULATED DEPR/AMORT			(1,168,588,923)	(996,386,597)	(2,164,975,520)	(747,128,861)	(653,471,261)	(1,400,600,122)	(421,460,062)	(342,915,336)	(764,375,398)
NET ELECTRIC UTILITY PLANT before ADFIT			1,725,316,622	1,960,803,261	3,686,119,883	1,184,798,099	1,278,791,075	2,463,589,174	540,518,523	682,012,186	1,222,530,709
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	(542,994,650)	(542,994,650)	0	(362,905,044)	(362,905,044)	0	(180,089,606)	(180,089,606)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,448,065)	(48,448,065)	0	(33,285,274)	(33,285,274)	0	(15,162,791)	(15,162,791)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,777,690)	(4,777,690)	0	(3,282,416)	(3,282,416)	0	(1,495,274)	(1,495,274)
4		ADFIT - Common Plant (283750 from C-DTX)	0	5,422	5,422	0	3,725	3,725	0	1,697	1,697
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	(5,608,418)	(5,608,418)	0	(3,616,308)	(3,616,308)	0	(1,992,110)	(1,992,110)
1		ADFIT - CDA Settlement Costs (283333)	0	(23,810)	(23,810)	0	(15,353)	(15,353)	0	(8,457)	(8,457)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(940,755)	(940,755)	0	(628,744)	(628,744)	0	(312,011)	(312,011)
TOTAL ACCUMULATED DFIT			0	(602,787,966)	(602,787,966)	0	(403,729,414)	(403,729,414)	0	(199,058,552)	(199,058,552)
NET ELECTRIC UTILITY PLANT			1,725,316,622	1,358,015,295	3,083,331,917	1,184,798,099	875,061,661	2,059,859,760	540,518,523	482,953,634	1,023,472,157

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.683%	30.317%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.834%	33.166%
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 April 30, 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	1,725,316,622	1,358,015,295	3,083,331,917	1,184,798,099	875,061,661	2,059,859,760	540,518,523	482,953,634	1,023,472,157
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,233,743	44,032,827	52,266,570	6,247,049	30,251,873	36,498,922	1,986,694	13,780,954	15,767,648
4	Accumulated Amortization - AFUDC (182318)	(1,764,229)	(6,930,747)	(8,694,976)	(1,382,957)	(4,761,631)	(6,144,588)	(381,272)	(2,169,116)	(2,550,388)
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)	2,309,943	0	2,309,943	0	0	0	2,309,943	0	2,309,943
99	ADFIT - Boulder Park Disallowed (190040)	60,912	0	60,912	0	0	0	60,912	0	60,912
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 (182332)	14,811,677	0	14,811,677	14,811,677	0	14,811,677	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,428,435	0	22,428,435	22,428,435	0	22,428,435	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,820,423)	0	(7,820,423)	(7,820,423)	0	(7,820,423)	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)	17,312	0	17,312	0	0	0	17,312	0	17,312
4	Customer Advances (252000)	(4,470,942)	0	(4,470,942)	(1,323,416)	0	(1,323,416)	(3,147,526)	0	(3,147,526)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(19,378,979)	0	(19,378,979)	(17,570,301)	0	(17,570,301)	(1,808,678)	0	(1,808,678)
99	ADFIT-Customer Tax Credit (190393)	4,069,585	0	4,069,585	3,689,763	0	3,689,763	379,822	0	379,822
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,488,932)	0	(7,488,932)	(4,417,778)	0	(4,417,778)	(3,071,154)	0	(3,071,154)
99	Colstrip-Regulatory Asset (182327)	18,725,414	0	18,725,414	10,775,254	0	10,775,254	7,950,160	0	7,950,160
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	279,468	0	279,468	462,343	0	462,343	(182,875)	0	(182,875)
99	Colstrip Reg Asset ADFIT (283376)	(2,704,192)	0	(2,704,192)	(1,862,475)	0	(1,862,475)	(841,717)	0	(841,717)
99	Colstrip ARO (317000P)	15,935,181	0	15,935,181	10,413,644	0	10,413,644	5,521,537	0	5,521,537
99	Colstrip ARO A/D (317000A)	(7,802,015)	0	(7,802,015)	(5,552,358)	0	(5,552,358)	(2,249,657)	0	(2,249,657)
99	Colstrip ARO Liability (230027)	(14,085,924)	0	(14,085,924)	(9,205,154)	0	(9,205,154)	(4,880,770)	0	(4,880,770)
99	Colstrip ARO ADFIT (190376)	2,958,044	0	2,958,044	1,933,082	0	1,933,082	1,024,962	0	1,024,962
99	Colstrip ARO ADFIT (283377)	(1,707,965)	0	(1,707,965)	(1,020,870)	0	(1,020,870)	(687,095)	0	(687,095)
99	Customer Deposits (235199)	(8,380)	0	(8,380)	(8,380)	0	(8,380)	0	0	0
C-WKC	Working Capital	136,789,990	0	136,789,990	94,535,174	0	94,535,174	42,254,816	0	42,254,816
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	156,787,723	37,102,080	193,889,803	115,132,309	25,490,242	140,622,551	41,655,414	11,611,838	53,267,252
	NET RATE BASE	1,882,104,345	1,395,117,375	3,277,221,720	1,299,930,408	900,551,903	2,200,482,311	582,173,937	494,565,472	1,076,739,409

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 April 30, 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)	3,955,625	3,955,625			3,955,625	3,955,625		2,550,587	2,550,587		1,405,038	1,405,038	
	Steam (ED-ID)	4,468,334	4,468,334		4,468,334		4,468,334				4,468,334		4,468,334	
	Steam (ED-WA)	11,415,323	11,415,323		11,415,323		11,415,323	11,415,323		11,415,323				
1	Hydro (ED-AN)	16,913,669	16,913,669			16,913,669	16,913,669		10,905,934	10,905,934		6,007,735	6,007,735	
1	Other (ED-AN)	10,729,401	10,729,401			10,729,401	10,729,401		6,918,318	6,918,318		3,811,083	3,811,083	
<b>Total Electric Production</b>		<b>47,482,352</b>	<b>47,482,352</b>			<b>15,883,657</b>	<b>31,598,695</b>	<b>47,482,352</b>	<b>11,415,323</b>	<b>20,374,839</b>	<b>31,790,162</b>	<b>4,468,334</b>	<b>11,223,856</b>	<b>15,692,190</b>
<b>Electric Transmission</b>														
1	ED-AN	21,576,531	21,576,531			21,576,531	21,576,531		13,912,547	13,912,547		7,663,984	7,663,984	
	ED-ID	248,636	248,636		248,636		248,636				248,636		248,636	
	ED-WA	522,824	522,824		522,824		522,824	522,824		522,824			522,824	
<b>Total Electric Transmission</b>		<b>22,347,991</b>	<b>22,347,991</b>			<b>771,460</b>	<b>21,576,531</b>	<b>22,347,991</b>	<b>522,824</b>	<b>13,912,547</b>	<b>14,435,371</b>	<b>248,636</b>	<b>7,663,984</b>	<b>7,912,620</b>
<b>Electric Distribution</b>														
3	ED-AN	86,568	86,568			86,568	86,568		60,323	60,323		26,245	26,245	
	ED-ID	19,917,055	19,917,055		19,917,055		19,917,055				19,917,055		19,917,055	
	ED-WA	40,682,222	40,682,222		40,682,222		40,682,222	40,682,222		40,682,222			40,682,222	
<b>Total Electric Distribution</b>		<b>60,685,845</b>	<b>60,685,845</b>			<b>60,599,277</b>	<b>86,568</b>	<b>60,685,845</b>	<b>40,682,222</b>	<b>60,323</b>	<b>40,742,545</b>	<b>19,917,055</b>	<b>26,245</b>	<b>19,943,300</b>
<b>Gas Underground Storage</b>														
	GD-AN	774,189		774,189										
	GD-OR	131,888		131,888										
<b>Total Gas Underground Storage</b>		<b>906,077</b>		<b>774,189</b>	<b>131,888</b>									
<b>Gas Distribution</b>														
	GD-AN	55,921		55,921										
	GD-ID	7,122,707		7,122,707										
	GD-WA	17,254,088		17,254,088										
	GD-OR	11,314,605		11,314,605										
<b>Total Gas Distribution</b>		<b>35,747,321</b>		<b>24,432,716</b>	<b>11,314,605</b>									
<b>General Plant</b>														
4	ED-AN	2,757,111	2,757,111			2,757,111	2,757,111		1,894,218	1,894,218		862,893	862,893	
	ED-ID	560,637	560,637		560,637		560,637				560,637		560,637	
	ED-WA	1,504,211	1,504,211		1,504,211		1,504,211	1,504,211		1,504,211				
7,4	CD-AA	21,935,244	15,677,558	4,321,243	1,936,443		15,677,558	15,677,558		10,770,953	10,770,953		4,906,605	4,906,605
9,4	CD-AN	858,723	672,569	186,154			672,569	672,569		462,075	462,075		210,494	210,494
9	CD-ID	458,022	358,732	99,290		358,732	358,732				358,732		358,732	
9	CD-WA	1,765,298	1,382,617	382,681		1,382,617	1,382,617	1,382,617		1,382,617			1,382,617	
8	GD-AA	346,761		238,655	108,106									
	GD-AN	23,570		23,570										
	GD-ID	48,966		48,966										
	GD-WA	1,113,494		1,113,494										
	GD-OR	179,858		179,858										
<b>Total General Plant</b>		<b>31,551,895</b>	<b>22,913,435</b>	<b>6,414,053</b>	<b>2,224,407</b>	<b>3,806,197</b>	<b>19,107,238</b>	<b>22,913,435</b>	<b>2,886,828</b>	<b>13,127,246</b>	<b>16,014,074</b>	<b>919,369</b>	<b>5,979,992</b>	<b>6,899,361</b>
<b>Total Depreciation Expense</b>		<b>198,721,481</b>	<b>153,429,623</b>	<b>31,620,958</b>	<b>13,670,900</b>	<b>81,060,591</b>	<b>72,369,032</b>	<b>153,429,623</b>	<b>55,507,197</b>	<b>47,474,955</b>	<b>102,982,152</b>	<b>25,553,394</b>	<b>24,894,077</b>	<b>50,447,471</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	69.683%	30.317%
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 April 30, 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	110,956	110,956			110,956	110,956	110,956		110,956				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
<b>Total Distribution</b>		<b>116,822</b>	<b>116,822</b>			<b>116,822</b>	<b>116,822</b>	<b>116,822</b>		<b>116,822</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	50,271,908	35,930,338	9,903,566	4,438,004		35,930,338	35,930,338		24,685,220	24,685,220		11,245,118	11,245,118
9,4	CD-AN	94,654	74,135	20,519			74,135	74,135		50,933	50,933		23,202	23,202
9,4	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9,4	CD-WA	1,883,846	1,475,466	408,380		1,475,466	1,475,466	1,475,466		1,475,466	1,475,466		0	0
4	ED-AN	7,651,146	7,651,146				7,651,146	7,651,146		5,256,567	5,256,567		2,394,579	2,394,579
	ED-ID	0	0			0	0	0		0	0	0	0	0
	ED-WA	1,316,706	1,316,706			1,316,706	1,316,706	1,316,706		1,316,706	1,316,706			
8	GD-AA	218,299		150,242	68,057									
	GD-AN	0		0										
	GD-OR	71,659			71,659									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>61,508,218</b>	<b>46,447,791</b>	<b>10,482,707</b>	<b>4,577,720</b>	<b>2,792,172</b>	<b>43,655,619</b>	<b>46,447,791</b>	<b>2,792,172</b>	<b>29,992,720</b>	<b>32,784,892</b>	<b>0</b>	<b>13,662,899</b>	<b>13,662,899</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>63,699,904</b>	<b>48,472,760</b>	<b>10,606,196</b>	<b>4,620,948</b>	<b>2,908,994</b>	<b>45,563,766</b>	<b>48,472,760</b>	<b>2,908,994</b>	<b>31,253,453</b>	<b>34,162,447</b>	<b>0</b>	<b>14,310,313</b>	<b>14,310,313</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%	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: E-ADEP-12A
ELECTRIC ACCUMULATED DEPRECIATION	
For Twelve Months Ended April 30, 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)	(80,759,828)	(80,759,828)			(80,759,828)	(80,759,828)		(52,073,937)	(52,073,937)		(28,685,891)	(28,685,891)
	Steam (ED-ID)	(99,334,767)	(99,334,767)		(99,334,767)		(99,334,767)				(99,334,767)		(99,334,767)
	Steam (ED-WA)	(195,323,413)	(195,323,413)		(195,323,413)		(195,323,413)	(195,323,413)		(195,323,413)			(195,323,413)
1	Hydro (ED-AN)	(201,480,567)	(201,480,567)			(201,480,567)	(201,480,567)		(129,914,670)	(129,914,670)		(71,565,897)	(71,565,897)
1	Other (ED-AN)	(178,333,668)	(178,333,668)			(178,333,668)	(178,333,668)		(114,989,549)	(114,989,549)		(63,344,119)	(63,344,119)
<b>Total Electric Production</b>		<b>(755,232,243)</b>	<b>(755,232,243)</b>		<b>(294,658,180)</b>	<b>(460,574,063)</b>	<b>(755,232,243)</b>	<b>(195,323,413)</b>	<b>(296,978,156)</b>	<b>(492,301,569)</b>	<b>(99,334,767)</b>	<b>(163,595,907)</b>	<b>(262,930,674)</b>
<b>Electric Transmission</b>													
1	ED-AN	(255,861,593)	(255,861,593)			(255,861,593)	(255,861,593)		(164,979,555)	(164,979,555)		(90,882,038)	(90,882,038)
	ED-ID	(10,821,980)	(10,821,980)		(10,821,980)		(10,821,980)				(10,821,980)		(10,821,980)
	ED-WA	(17,154,250)	(17,154,250)		(17,154,250)		(17,154,250)	(17,154,250)		(17,154,250)			(17,154,250)
<b>Total Electric Transmissic</b>		<b>(283,837,823)</b>	<b>(283,837,823)</b>		<b>(27,976,230)</b>	<b>(255,861,593)</b>	<b>(283,837,823)</b>	<b>(17,154,250)</b>	<b>(164,979,555)</b>	<b>(182,133,805)</b>	<b>(10,821,980)</b>	<b>(90,882,038)</b>	<b>(101,704,018)</b>
<b>Electric Distribution</b>													
3	ED-AN	(563,812)	(563,812)			(563,812)	(563,812)		(392,881)	(392,881)		(170,931)	(170,931)
	ED-ID	(292,732,255)	(292,732,255)		(292,732,255)		(292,732,255)				(292,732,255)		(292,732,255)
	ED-WA	(486,778,433)	(486,778,433)		(486,778,433)		(486,778,433)	(486,778,433)		(486,778,433)			(486,778,433)
<b>Total Electric Distribution</b>		<b>(780,074,500)</b>	<b>(780,074,500)</b>		<b>(779,510,688)</b>	<b>(563,812)</b>	<b>(780,074,500)</b>	<b>(486,778,433)</b>	<b>(392,881)</b>	<b>(487,171,314)</b>	<b>(292,732,255)</b>	<b>(170,931)</b>	<b>(292,903,186)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(19,847,634)		(19,847,634)									
	GD-OR	(1,751,630)		(1,751,630)									
<b>Total Gas Underground S</b>		<b>(21,599,264)</b>		<b>(19,847,634)</b>	<b>(1,751,630)</b>								
<b>Gas Distribution</b>													
	GD-AN	(2,071,111)		(2,071,111)									
	GD-ID	(106,934,123)		(106,934,123)									
	GD-WA	(199,713,615)		(199,713,615)									
	GD-OR	(148,146,999)		(148,146,999)									
<b>Total Gas Distribution</b>		<b>(456,865,848)</b>		<b>(308,718,849)</b>	<b>(148,146,999)</b>								
<b>General Plant</b>													
4	ED-AN	(36,904,730)	(36,904,730)			(36,904,730)	(36,904,730)		(25,354,657)	(25,354,657)		(11,550,073)	(11,550,073)
	ED-ID	(13,616,509)	(13,616,509)		(13,616,509)		(13,616,509)				(13,616,509)		(13,616,509)
	ED-WA	(27,241,861)	(27,241,861)		(27,241,861)		(27,241,861)	(27,241,861)		(27,241,861)			(27,241,861)
7,4	CD-AA	(107,795,866)	(77,043,861)	(21,235,786)	(9,516,219)		(77,043,861)		(52,931,444)	(52,931,444)		(24,112,417)	(24,112,417)
9,4	CD-AN	(9,051,406)	(7,089,242)	(1,962,164)			(7,089,242)		(4,870,522)	(4,870,522)		(2,218,720)	(2,218,720)
9	CD-ID	(6,325,874)	(4,954,551)	(1,371,323)		(4,954,551)	(4,954,551)				(4,954,551)		(4,954,551)
9	CD-WA	(10,520,518)	(8,239,880)	(2,280,638)		(8,239,880)	(8,239,880)	(8,239,880)		(8,239,880)			(8,239,880)
8	GD-AA	(2,757,654)		(1,897,928)	(859,726)								
	GD-AN	(4,038,003)		(4,038,003)									
	GD-ID	(2,460,237)		(2,460,237)									
	GD-WA	(13,522,533)		(13,522,533)									
	GD-OR	(5,869,858)		(5,869,858)									
<b>Total General Plant</b>		<b>(240,105,049)</b>	<b>(175,090,634)</b>	<b>(48,768,612)</b>	<b>(16,245,803)</b>	<b>(54,052,801)</b>	<b>(121,037,833)</b>	<b>(175,090,634)</b>	<b>(35,481,741)</b>	<b>(83,156,623)</b>	<b>(118,638,364)</b>	<b>(18,571,060)</b>	<b>(37,881,210)</b>
<b>Total Accumulated Depr</b>		<b>(2,537,714,727)</b>	<b>(1,994,235,200)</b>	<b>(377,335,095)</b>	<b>(166,144,432)</b>	<b>(1,156,197,899)</b>	<b>(838,037,301)</b>	<b>(1,994,235,200)</b>	<b>(734,737,837)</b>	<b>(545,507,215)</b>	<b>(1,280,245,052)</b>	<b>(421,460,062)</b>	<b>(292,530,086)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				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			69.683%	30.317%			
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 April 30, 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	(16,417,088)	(16,417,088)			(16,417,088)	(16,417,088)		(10,585,738)	(10,585,738)		(5,831,350)	(5,831,350)	
1	Misc Intangible Plt (3030 ED-AN	(3,038,102)	(3,038,102)			(3,038,102)	(3,038,102)		(1,958,968)	(1,958,968)		(1,079,134)	(1,079,134)	
<b>Total Production/Transmission</b>		<b>(19,455,190)</b>	<b>(19,455,190)</b>			<b>(19,455,190)</b>	<b>(19,455,190)</b>		<b>(12,544,706)</b>	<b>(12,544,706)</b>		<b>(6,910,484)</b>	<b>(6,910,484)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(485,094)	(485,094)			(485,094)	(485,094)		(485,094)	(485,094)				
	Misc Intangible Plt (3030 ED-WA	(71,026)	(71,026)			(71,026)	(71,026)		(71,026)	(71,026)				
<b>Total Distribution</b>		<b>(556,120)</b>	<b>(556,120)</b>			<b>(556,120)</b>	<b>(556,120)</b>		<b>(556,120)</b>	<b>(556,120)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,381,483)	(3,846,254)	(1,060,152)	(475,077)	(3,846,254)	(3,846,254)		(2,642,492)	(2,642,492)		(1,203,762)	(1,203,762)	
9,1	CD-AN	(153,521)	(120,240)	(33,281)		(120,240)	(120,240)		(77,531)	(77,531)		(42,709)	(42,709)	
	GD-ID	(172,378)		(172,378)										
	GD-WA	(336,320)		(336,320)										
	GD-OR	(134,507)			(134,507)									
<b>Total General Plant - 303000</b>		<b>(6,178,209)</b>	<b>(3,966,494)</b>	<b>(1,602,131)</b>	<b>(609,584)</b>		<b>(3,966,494)</b>	<b>(3,966,494)</b>		<b>(2,720,023)</b>	<b>(2,720,023)</b>		<b>(1,246,471)</b>	<b>(1,246,471)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(164,830,066)	(117,807,344)	(32,471,523)	(14,551,199)	(117,807,344)	(117,807,344)		(80,937,180)	(80,937,180)		(36,870,164)	(36,870,164)	
9,4	CD-AN	(417,983)	(327,373)	(90,610)		(327,373)	(327,373)		(224,915)	(224,915)		(102,458)	(102,458)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(11,135,209)	(8,721,318)	(2,413,891)		(8,721,318)	(8,721,318)		(8,721,318)	(8,721,318)		0	0	
4	ED-AN	(15,281,397)	(15,281,397)			(15,281,397)	(15,281,397)		(10,498,778)	(10,498,778)		(4,782,619)	(4,782,619)	
	ED-ID	0	0			0	0		0	0		0	0	
	ED-WA	(3,113,586)	(3,113,586)			(3,113,586)	(3,113,586)		(3,113,586)	(3,113,586)				
8	GD-AA	(292,838)		(201,543)	(91,295)									
	GD-AN	0		0										
	GD-OR	(71,349)			(71,349)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(195,142,428)</b>	<b>(145,251,018)</b>	<b>(35,177,567)</b>	<b>(14,713,843)</b>	<b>(11,834,904)</b>	<b>(133,416,114)</b>	<b>(145,251,018)</b>	<b>(11,834,904)</b>	<b>(91,660,873)</b>	<b>(103,495,777)</b>	<b>0</b>	<b>(41,755,241)</b>	<b>(41,755,241)</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	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	0	0	0		0	0		0	0		0	0	
4	ED-AN	(1,511,498)	(1,511,498)			(1,511,498)	(1,511,498)		(1,038,444)	(1,038,444)		(473,054)	(473,054)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,511,498)</b>	<b>(1,511,498)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,511,498)</b>	<b>(1,511,498)</b>	<b>0</b>	<b>(1,038,444)</b>	<b>(1,038,444)</b>	<b>0</b>	<b>(473,054)</b>	<b>(473,054)</b>
<b>Total Accumulated Amortization</b>		<b>(222,843,445)</b>	<b>(170,740,320)</b>	<b>(36,779,698)</b>	<b>(15,323,427)</b>	<b>(12,391,024)</b>	<b>(158,349,296)</b>	<b>(170,740,320)</b>	<b>(12,391,024)</b>	<b>(107,964,046)</b>	<b>(120,355,070)</b>	<b>0</b>	<b>(50,385,250)</b>	<b>(50,385,250)</b>

<b>Allocation Ratios:</b>												
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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 <b>COMMON GENERAL PLANT</b> For Twelve Months Ended April 30, 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>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	1,085,389	122,220	362,279	600,890	1,085,389	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	12,108,279	0	0	8,654,029	8,654,029	0	0	2,385,331	2,385,331	0	1,068,919	1,068,919
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>19,437,492</b>	<b>811,230</b>	<b>704,722</b>	<b>10,046,245</b>	<b>11,562,197</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,604,355</b>	<b>5,960,859</b>	<b>845,517</b>	<b>1,068,919</b>	<b>1,914,436</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	20,878,573	8,510,641	3,229,015	9,138,917	20,878,573	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	4,368,847	0	0	0	0	0	0	0	0	4,368,847	0	4,368,847
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,783,171	0	0	94,188,068	94,188,068	0	0	25,961,285	25,961,285	0	11,633,818	11,633,818
9	CD-WA / ID / AN	31,880,752	9,622,867	6,402,633	8,944,142	24,969,642	2,663,422	1,772,124	2,475,564	6,911,110	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>213,961,943</b>	<b>18,133,508</b>	<b>9,631,648</b>	<b>112,271,127</b>	<b>140,036,283</b>	<b>27,714,022</b>	<b>1,772,124</b>	<b>28,436,849</b>	<b>57,922,995</b>	<b>4,368,847</b>	<b>11,633,818</b>	<b>16,002,665</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,849,571	1,488,571	7,798	2,353,202	3,849,571	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	11,605	0	0	0	0	0	0	0	0	11,605	0	11,605
8	GD-AA	158,629	0	0	0	0	0	0	109,175	109,175	0	49,454	49,454
7	CD-AA	69,767,209	0	0	49,864,020	49,864,020	0	0	13,744,140	13,744,140	0	6,159,049	6,159,049
9	CD-WA / ID / AN	2,962,901	2,095,135	7,739	217,730	2,320,604	579,892	2,142	60,263	642,297	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>76,983,038</b>	<b>3,583,706</b>	<b>15,537</b>	<b>52,434,952</b>	<b>56,034,195</b>	<b>813,015</b>	<b>2,142</b>	<b>13,913,578</b>	<b>14,728,735</b>	<b>11,605</b>	<b>6,208,503</b>	<b>6,220,108</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	62,354,369	25,860,695	12,232,902	24,260,772	62,354,369	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,281,969	0	0	0	0	10,008,880	3,389,689	2,883,400	16,281,969	0	0	0
99	GD-OR / AS	4,819,031	0	0	0	0	0	0	0	0	4,819,031	0	4,819,031
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,566,010	0	0	5,407,579	5,407,579	0	0	1,490,504	1,490,504	0	667,927	667,927
9	CD-WA / ID / AN	7,285,897	1,586,766	798,565	3,321,129	5,706,460	439,186	221,027	919,224	1,579,437	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,404,463</b>	<b>27,447,461</b>	<b>13,031,467</b>	<b>32,989,480</b>	<b>73,468,408</b>	<b>10,448,066</b>	<b>3,610,716</b>	<b>5,360,016</b>	<b>19,418,798</b>	<b>4,819,031</b>	<b>698,226</b>	<b>5,517,257</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended April 30, 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	
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	
99	GD-OR / AS	18,313	0	0	0	0	0	0	0	0	18,313	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	
9	CD-WA / ID / AN	5,941,694	568,861	187,639	3,897,153	4,653,653	157,450	51,935	1,078,656	1,288,041	0	0	
	<b>TOTAL ACCOUNT</b>	<b>6,667,666</b>	<b>627,727</b>	<b>187,639</b>	<b>4,320,020</b>	<b>5,135,386</b>	<b>379,803</b>	<b>51,935</b>	<b>1,081,123</b>	<b>1,512,861</b>	<b>18,313</b>	<b>1,106</b>	<b>19,419</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	8,855,797	1,660,270	537,065	6,658,462	8,855,797	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,737,356	0	0	0	0	2,796,160	533,962	407,234	3,737,356	0	0	
99	GD-OR / AS	1,215,171	0	0	0	0	0	0	0	0	1,215,171	0	
8	GD-AA	5,817,706	0	0	0	0	0	0	4,003,978	4,003,978	0	1,813,728	
7	CD-AA	15,875,293	0	0	11,346,389	11,346,389	0	0	3,127,433	3,127,433	0	1,401,471	
9	CD-WA / ID / AN	2,016,388	23,700	757,726	797,849	1,579,275	6,560	209,724	220,829	437,113	0	0	
	<b>TOTAL ACCOUNT</b>	<b>37,517,711</b>	<b>1,683,970</b>	<b>1,294,791</b>	<b>18,802,700</b>	<b>21,781,461</b>	<b>2,802,720</b>	<b>743,686</b>	<b>7,759,474</b>	<b>11,305,880</b>	<b>1,215,171</b>	<b>3,215,199</b>	<b>4,430,370</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	
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>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	3,256,364	398,106	11,830	2,846,428	3,256,364	0	0	0	0	0	0	
99	GD-WA / ID / AN	204,399	0	0	0	0	109,482	0	94,917	204,399	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7	CD-AA	1,304,690	0	0	932,488	932,488	0	0	257,024	257,024	0	115,178	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	<b>TOTAL ACCOUNT</b>	<b>5,016,561</b>	<b>398,106</b>	<b>11,830</b>	<b>3,778,916</b>	<b>4,188,852</b>	<b>109,482</b>	<b>0</b>	<b>511,972</b>	<b>621,454</b>	<b>18,586</b>	<b>187,669</b>	<b>206,255</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	25,712,520	12,626,395	7,636,860	5,449,265	25,712,520	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,271,730	0	0	0	0	2,631,859	819,282	820,589	4,271,730	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	
	<b>TOTAL ACCOUNT</b>	<b>31,923,404</b>	<b>12,880,224</b>	<b>7,958,259</b>	<b>6,322,289</b>	<b>27,160,772</b>	<b>2,702,114</b>	<b>908,239</b>	<b>1,061,791</b>	<b>4,672,144</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 April 30, 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	42,692,711	12,667,439	6,528,040	23,497,232	42,692,711	0	0	0	0	0	0	0
99	GD-WA / ID / AN	938,329	0	0	0	0	644,481	287,726	6,122	938,329	0	0	0
99	GD-OR / AS	737,398	0	0	0	0	0	0	0	0	737,398	0	737,398
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	108,040,131	0	0	77,218,442	77,218,442	0	0	21,283,906	21,283,906	0	9,537,783	9,537,783
9	CD-WA/ ID / AN	19,053,329	10,508,207	1,893,010	2,521,731	14,922,948	2,908,467	523,948	697,966	4,130,381	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>171,705,196</b>	<b>23,175,646</b>	<b>8,421,050</b>	<b>103,237,405</b>	<b>134,834,101</b>	<b>3,552,948</b>	<b>811,674</b>	<b>22,155,441</b>	<b>26,520,063</b>	<b>737,398</b>	<b>9,613,634</b>	<b>10,351,032</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	279,383	0	6,846	272,537	279,383	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	848,319	0	0	606,310	606,310	0	0	167,119	167,119	0	74,890	74,890
9	CD-WA/ ID / AN	14,792	0	4,754	6,831	11,585	0	1,316	1,891	3,207	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,152,475</b>	<b>0</b>	<b>11,600</b>	<b>885,678</b>	<b>897,278</b>	<b>0</b>	<b>1,316</b>	<b>169,622</b>	<b>170,938</b>	<b>9,092</b>	<b>75,167</b>	<b>84,259</b>
	<b>TOTAL GENERAL PLANT</b>	<b>662,886,736</b>	<b>88,741,578</b>	<b>41,268,543</b>	<b>345,205,599</b>	<b>475,215,720</b>	<b>51,783,892</b>	<b>7,996,614</b>	<b>83,054,221</b>	<b>142,834,727</b>	<b>12,087,394</b>	<b>32,748,895</b>	<b>44,836,289</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%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,399,726	4,773,263	0	23,626,463	28,399,726	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	357,289	0	0	0	0	0	0	0	0	357,289	0	
8		GD-AA	404,703	0	0	0	0	0	0	278,533	278,533	0	126,170	
7		CD-AA	117,645,085	0	0	84,083,295	84,083,295	0	0	23,176,082	23,176,082	0	10,385,708	
9		CD-WA / ID / AN	1,177,231	507,502	0	414,529	922,031	140,467	0	114,733	255,200	0	0	
		TOTAL ACCOUNT	147,984,034	5,280,765	0	108,124,287	113,405,052	140,467	0	23,569,348	23,709,815	357,289	10,511,878	10,869,167
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,003,078	0	0	5,003,078	5,003,078	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	692,780	0	0	0	0	0	0	476,799	476,799	0	215,981	
7		CD-AA	32,056,817	0	0	22,911,648	22,911,648	0	0	6,315,193	6,315,193	0	2,829,976	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	37,752,675	0	0	27,914,726	27,914,726	0	0	6,791,992	6,791,992	0	3,045,957	3,045,957
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	7,349	7,349	
9		CD-WA / ID / AN	11,631,278	9,109,850	0	0	9,109,850	2,521,428	0	0	2,521,428	0	0	
		TOTAL ACCOUNT	13,494,050	10,889,377	0	59,497	10,948,874	2,521,428	0	16,399	2,537,827	7,349	7,349	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	405,741	0	0	405,741	405,741	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	19,610,183	0	0	14,015,790	14,015,790	0	0	3,863,206	3,863,206	1,731,187	1,731,187	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	20,015,924	0	0	14,421,531	14,421,531	0	0	3,863,206	3,863,206	1,731,187	1,731,187	
		TOTAL	375,200,799	16,489,858	0	265,785,795	282,275,653	3,684,489	771,517	60,597,454	65,053,460	783,240	27,088,446	27,871,686

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 April 30, 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	(66,877,264)	(47,798,518)	(13,174,821)	(5,903,925)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(6,684,701)	(4,777,690)	(1,316,886)	(590,125)
7	283750	CD-AA	7,587	5,422	1,495	670
		Total	(74,203,925)	(53,220,333)	(14,490,212)	(6,493,380)

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 April 30, 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	6,518,329	6,518,329	0	0	0	0	6,518,329
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	616	616	0	0	0	0	616
7/4	154550 Supply Chain Average Cost Variance	0	0	(92)	(92)	0	0	0	0	(92)
7/4	154560 Supply Chain Invoice Price Variance	0	0	49	49	0	0	0	0	49
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	113,496,413	50,413,714	0	163,910,127	94,535,174	42,254,816	18,961,239	8,158,898	0
<b>TOTAL</b>		<b>113,496,413</b>	<b>50,413,714</b>	<b>6,518,902</b>	<b>170,429,029</b>	<b>94,535,174</b>	<b>42,254,816</b>	<b>18,961,239</b>	<b>8,158,898</b>	<b>6,518,902</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						