

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	212,794,394	147,019,085	65,775,309
	Adjustments			
	Adjusted Net Operating Income (Loss)	212,794,394	147,019,085	65,775,309
E-APL	Electric Net Rate Base	3,231,855,610	2,167,464,145	1,064,391,465
	RATE OF RETURN	6.584%	6.783%	6.180%

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 December 31, 2023
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	01-01-2023 thru 12-31-2023	413,831 100.000%	269,207 65.052%	144,624 34.948%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2023 thru 12-31-2023	45,392,305 100.000%	31,599,355 69.614%	13,792,950 30.386%
	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 December 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		103,233,265	88,025,167	10,503,123	4,704,975
		Direct O & M Accts 500 - 894		71,769,262	48,332,811	15,977,494	7,458,957
		Direct O & M Accts 901 - 935		4,933,444	3,459,404	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		179,935,971	139,817,382	27,954,657	12,163,932
		Percentage		100.000%	77.704%	15.536%	6.760%
		Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
		Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
		Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	0
		Total		103,957,249	78,866,224	16,826,492	8,264,533
		Percentage		100.000%	75.864%	16.186%	7.950%
		Number of Customers at		788,366	410,798	270,130	107,438
		Percentage		100.000%	52.107%	34.265%	13.628%
		Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
		Percentage		100.000%	74.771%	16.846%	8.383%
		Total Percentages		400.000%	280.446%	82.832%	36.721%
		Average (CD AA)		100.000%	70.112%	20.708%	9.180%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2023
 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	01-01-2022 thru 12-31-2022	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		14,581,563	0	10,070,421 4,511,142
		Direct O & M Accts 901 - 935		22,667,120	0	15,453,013 7,214,107
		Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040 0
		Total		38,722,723	0	26,997,474 11,725,249
		Percentage		100.000%	0.000%	69.720% 30.280%
		Direct Labor Accts 500 - 894		12,190,458	0	8,793,619 3,396,839
		Direct Labor Accts 901 - 935		4,332,630	0	2,024,559 2,308,071
		Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100 0
		Total		18,093,188	0	12,388,278 5,704,910
		Percentage		100.000%	0.000%	68.469% 31.531%
		Number of Customers at		377,568	0	270,130 107,438
		Percentage		100.000%	0.000%	71.545% 28.455%
		Net Direct Plant		1,102,026,774	0	731,821,367 370,205,407
		Percentage		100.000%	0.000%	66.407% 33.593%
		Total Percentages		400.000%	0.000%	276.141% 123.859%
8		Average (GD AA)		100.000%	0.000%	69.035% 30.965%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2023
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	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2022 thru 12-31-2023	1,555,198,909	1,068,749,789	486,449,120	
		Percent		100.000%	68.721%	31.279%	
11		Book Depreciation	01-01-2023 thru 12-31-2023	152,028,671	101,381,664	50,647,007	
		Percent		100.000%	66.686%	33.314%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2023
 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	12-01-2022 thru 12-31-2023	3,635,286,557 100.000%	2,427,802,058 66.784%	1,207,484,499 33.216%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2022 thru 12-31-2023	293,462,606 100.000%	202,799,838 69.106%	90,662,768 30.894%
14		Net Allocated Schedule M's - AMA Percent	01-01-2023 thru 12-31-2023	-169,602,111 100.000%	-113,778,163 67.085%	-55,823,948 32.915%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2023
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	429,502,955	0	429,502,955	290,271,441	0	290,271,441	139,231,514	0	139,231,514
99	442200	Commercial - Firm & Int.	344,903,974	0	344,903,974	251,219,978	0	251,219,978	93,683,996	0	93,683,996
1	442300	Industrial	120,578,441	0	120,578,441	65,992,912	0	65,992,912	54,585,529	0	54,585,529
99	444000	Public Street & Highway Lighting	7,975,679	0	7,975,679	5,130,889	0	5,130,889	2,844,790	0	2,844,790
99	448000	Interdepartmental Revenue	1,606,948	0	1,606,948	1,355,015	0	1,355,015	251,933	0	251,933
99	499XXX	Unbilled Revenue	(6,081,121)	0	(6,081,121)	(3,815,617)	0	(3,815,617)	(2,265,504)	0	(2,265,504)
TOTAL SALES TO ULTIMATE CUSTOMERS			898,486,876	0	898,486,876	610,154,618	0	610,154,618	288,332,258	0	288,332,258
1	447XXX	Sales for Resale	0	253,658,001	253,658,001	0	163,558,679	163,558,679	0	90,099,322	90,099,322
TOTAL SALES OF ELECTRICITY			898,486,876	253,658,001	1,152,144,877	610,154,618	163,558,679	773,713,297	288,332,258	90,099,322	378,431,580
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	129,396	0	129,396	44,370	0	44,370	85,026	0	85,026
1	453000	Sales of Water & Water Power	0	688,332	688,332	0	443,836	443,836	0	244,496	244,496
1	454000	Rent from Electric Property	7,305,530	189,825	7,495,355	4,134,648	122,399	4,257,047	3,170,882	67,426	3,238,308
1	454100	Rent from Trnsmission Joint Use	47,499	0	47,499	18,374	0	18,374	29,125	0	29,125
1	456XXX	Other Electric Revenues	13,869,195	19,277,561	33,146,756	11,331,598	12,430,171	23,761,769	2,537,597	6,847,390	9,384,987
TOTAL OTHER OPERATING REVENUE			21,351,620	20,155,718	41,507,338	15,528,990	12,996,406	28,525,396	5,822,630	7,159,312	12,981,942
TOTAL ELECTRIC REVENUE			919,838,496	273,813,719	1,193,652,215	625,683,608	176,555,085	802,238,693	294,154,888	97,258,634	391,413,522

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	177,149	177,149	0	114,226	114,226	0	62,923	62,923
1	501XXX	Fuel	0	46,052,298	46,052,298	0	29,694,522	29,694,522	0	16,357,776	16,357,776
1	502000	Steam Expense	0	4,221,985	4,221,985	0	2,722,336	2,722,336	0	1,499,649	1,499,649
1	505000	Electric Expense	0	754,146	754,146	0	486,273	486,273	0	267,873	267,873
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,447,460	6,447,460	0	4,157,322	4,157,322	0	2,290,138	2,290,138
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	662,437	0	662,437	0	0	0	662,437	0	662,437
MAINTENANCE											
1	510000	Supervision & Engineering	0	408,706	408,706	0	263,534	263,534	0	145,172	145,172
1	511000	Structures	0	869,388	869,388	0	560,581	560,581	0	308,807	308,807
1	512000	Boiler Plant	0	7,090,053	7,090,053	0	4,571,666	4,571,666	0	2,518,387	2,518,387
1	513000	Electric Plant	0	849,384	849,384	0	547,683	547,683	0	301,701	301,701
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,345,535	1,345,535	0	867,601	867,601	0	477,934	477,934
TOTAL STEAM POWER GENERATION EXP			662,437	68,216,104	68,878,541	0	43,985,744	43,985,744	662,437	24,230,360	24,892,797
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,459,290	2,459,290	0	1,585,750	1,585,750	0	873,540	873,540
1	536000	Water for Power	0	1,184,579	1,184,579	0	763,817	763,817	0	420,762	420,762
1	537000	Hydraulic Expense	6,354,212	3,509,705	9,863,917	4,170,269	2,263,058	6,433,327	2,183,943	1,246,647	3,430,590
1	538000	Electric Expense	0	6,629,557	6,629,557	0	4,274,738	4,274,738	0	2,354,819	2,354,819
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,203,306	2,203,306	0	1,420,692	1,420,692	0	782,614	782,614
1	540000	Rent	0	1,699,335	1,699,335	0	1,095,731	1,095,731	0	603,604	603,604
1	540100	MT Trust Funds Land Settlement Rents	5,912,000	0	5,912,000	3,807,328	0	3,807,328	2,104,672	0	2,104,672
MAINTENANCE											
1	541000	Supervision & Engineering	0	714,032	714,032	0	460,408	460,408	0	253,624	253,624
1	542000	Structures	0	498,079	498,079	0	321,161	321,161	0	176,918	176,918
1	543000	Reservoirs, Dams, & Waterways	0	497,534	497,534	0	320,810	320,810	0	176,724	176,724
1	544000	Electric Plant	0	3,128,062	3,128,062	0	2,016,974	2,016,974	0	1,111,088	1,111,088
1	545000	Miscellaneous Hydraulic Plant	0	663,386	663,386	0	427,751	427,751	0	235,635	235,635
TOTAL HYDRO POWER GENERATION EXP			12,266,212	23,186,865	35,453,077	7,977,597	14,950,890	22,928,487	4,288,615	8,235,975	12,524,590
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	893,882	893,882	0	576,375	576,375	0	317,507	317,507
1	547XXX	Fuel	0	116,227,146	116,227,146	0	74,943,264	74,943,264	0	41,283,882	41,283,882
1	548000	Generation Expense	0	3,899,766	3,899,766	0	2,514,569	2,514,569	0	1,385,197	1,385,197
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	945,276	945,276	0	609,514	609,514	0	335,762	335,762
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
MAINTENANCE											
1	551000	Supervision & Engineering	0	768,609	768,609	0	495,599	495,599	0	273,010	273,010
1	552000	Structures	0	138,992	138,992	0	89,622	89,622	0	49,370	49,370
1	553000	Generating & Electric Equipment	0	2,012,410	2,012,410	0	1,297,602	1,297,602	0	714,808	714,808
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	862,263	862,263	0	555,987	555,987	0	306,276	306,276
TOTAL OTHER POWER GENERATION EXP			0	125,851,449	125,851,449	0	81,149,014	81,149,014	0	44,702,435	44,702,435

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,433,987	205,993,729	216,427,716	0	132,824,757	132,824,757	10,433,987	73,168,972	83,602,959
1	556000	System Control & Load Dispatching	0	764,665	764,665	0	493,056	493,056	0	271,609	271,609
E-557	557XXX	Other Expense	3,484,054	34,763,894	38,247,948	(6,900,346)	22,415,758	15,515,412	10,384,400	12,348,136	22,732,536
TOTAL OTHER POWER SUPPLY EXPENSE			13,918,041	241,522,288	255,440,329	(6,900,346)	155,733,571	148,833,225	20,818,387	85,788,717	106,607,104
TOTAL PRODUCTION OPERATING EXP			26,846,690	458,776,706	485,623,396	1,077,251	295,819,219	296,896,470	25,769,439	162,957,487	188,726,926
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,084,569	2,084,569	0	1,344,130	1,344,130	0	740,439	740,439
1	561000	Load Dispatching	0	3,080,112	3,080,112	0	1,986,056	1,986,056	0	1,094,056	1,094,056
1	562000	Station Expense	0	397,216	397,216	0	256,125	256,125	0	141,091	141,091
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	324,854	324,854	0	209,466	209,466	0	115,388	115,388
1	565XXX	Transmission of Electricity by Others	0	19,063,437	19,063,437	0	12,292,104	12,292,104	0	6,771,333	6,771,333
1	566000	Miscellaneous Transmission Expense	0	4,242,692	4,242,692	0	2,735,688	2,735,688	0	1,507,004	1,507,004
1	567000	Rent	0	97,829	97,829	0	63,080	63,080	0	34,749	34,749
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	367,914	369,375	0	237,231	237,231	1,461	130,683	132,144
1	569000	Structures	26,799	546,065	572,864	(380)	352,103	351,723	27,179	193,962	221,141
1	570000	Station Equipment	0	1,160,838	1,160,838	0	748,508	748,508	0	412,330	412,330
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	6,302	2,192,438	2,198,740	957	1,413,684	1,414,641	5,345	778,754	784,099
1	572000	Underground Lines	0	965	965	0	622	622	0	343	343
1	573000	Service Miscellaneous	4,869	67,259	72,128	4,869	43,369	48,238	0	23,890	23,890
TOTAL TRANSMISSION OPERATING EXP			39,431	33,626,188	33,665,619	5,446	21,682,166	21,687,612	33,985	11,944,022	11,978,007

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,604,909	31,881,641	47,486,550	11,235,468	20,557,282	31,792,750	4,369,441	11,324,359	15,693,800
E-DEPX		Depreciation Expense-Transmission	794,749	20,269,922	21,064,671	522,026	13,070,046	13,592,072	272,723	7,199,876	7,472,599
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,154	1,181,154	0	761,608	761,608	0	419,546	419,546
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	1,970,385	0	1,970,385	1,076,325	0	1,076,325	894,060	0	894,060
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	116,520	0	116,520	0	0	0	116,520	0	116,520
99	407360	Amortization of CS2 & COLSTRIP O&M	1,005,852	0	1,005,852	0	0	0	1,005,852	0	1,005,852
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	359,146	0	359,146	286,072	0	286,072	73,074	0	73,074
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,905,657)	0	(2,905,657)	(1,474,013)	0	(1,474,013)	(1,431,644)	0	(1,431,644)
99	407434	EIM Deferred O&M	(561,622)	0	(561,622)	0	0	0	(561,622)	0	(561,622)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,756,311)	0	(15,756,311)	(10,667,360)	0	(10,667,360)	(5,088,951)	0	(5,088,951)
99	407451	Deferral CEIP	(928,693)	0	(928,693)	(928,693)	0	(928,693)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,377,648)	0	(1,377,648)	0	0	0	(1,377,648)	0	(1,377,648)
99	407494	Amortization of Schedule 98 REC Rev	165,290	0	165,290	165,290	0	165,290	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	17,747,256	17,747,256	0	11,443,431	11,443,431	0	6,303,825	6,303,825
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,401,411)	72,188,362	67,786,951	(1,823,859)	46,547,056	44,723,197	(2,577,552)	25,641,306	23,063,754
		TOTAL PRODUCTION & TRANSMISSION EXPEN	22,484,710	564,591,256	587,075,966	(741,162)	364,048,441	363,307,279	23,225,872	200,542,815	223,768,687

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,202,573	2,980,540	4,183,113	876,145	2,074,873	2,951,018	326,428	905,667	1,232,095
3	582000	Station Expense	806,302	139,301	945,603	532,565	96,973	629,538	273,737	42,328	316,065
3	583000	Overhead Line Expense	1,990,301	1,161,404	3,151,705	1,291,500	808,500	2,100,000	698,801	352,904	1,051,705
3	584000	Underground Line Expense	2,546,406	0	2,546,406	1,516,473	0	1,516,473	1,029,933	0	1,029,933
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,949	0	6,949	6,727	0	6,727	222	0	222
3	586000	Meter Expense	2,110,154	23,104	2,133,258	1,785,133	16,084	1,801,217	325,021	7,020	332,041
3	587000	Customer Installations Expense	731,732	69,717	801,449	460,534	48,533	509,067	271,198	21,184	292,382
3	588000	Miscellaneous Distribution Expense	5,309,163	4,092,614	9,401,777	4,075,359	2,849,032	6,924,391	1,233,804	1,243,582	2,477,386
3	589000	Rent	0	258,811	258,811	0	180,169	180,169	0	78,642	78,642
		MAINTENANCE:									
3	590000	Supervision & Engineering	289,764	1,071,292	1,361,056	195,141	745,769	940,910	94,623	325,523	420,146
3	591000	Structures	394,982	16,675	411,657	253,635	11,608	265,243	141,347	5,067	146,414
3	592000	Station Equipment	714,840	64,832	779,672	450,866	45,132	495,998	263,974	19,700	283,674
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	27,485,978	714	27,486,692	18,773,082	497	18,773,579	8,712,896	217	8,713,113
3	594000	Underground Lines	861,884	0	861,884	625,318	0	625,318	236,566	0	236,566
3	595000	Line Transformers	443,256	0	443,256	350,989	0	350,989	92,267	0	92,267
3	596000	Street Light & Signal System Maintenance Exp	91,567	0	91,567	80,217	0	80,217	11,350	0	11,350
3	597000	Meters	60,469	0	60,469	53,744	0	53,744	6,725	0	6,725
3	598000	Miscellaneous Distribution Expense	345,981	753,479	1,099,460	271,925	524,527	796,452	74,056	228,952	303,008
		TOTAL DISTRIBUTION OPERATING EXP	45,392,301	10,632,483	56,024,784	31,599,353	7,401,697	39,001,050	13,792,948	3,230,786	17,023,734
E-DEPX		Depreciation Expense-Distribution	60,422,910	86,671	60,509,581	39,835,680	60,335	39,896,015	20,587,230	26,336	20,613,566
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,753	0	115,753	115,753	0	115,753	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,629,806	0	55,629,806	50,174,895	0	50,174,895	5,454,911	0	5,454,911
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	116,168,469	86,671	116,255,140	90,126,328	60,335	90,186,663	26,042,141	26,336	26,068,477
		TOTAL DISTRIBUTION EXPENSES	161,560,770	10,719,154	172,279,924	121,725,681	7,462,032	129,187,713	39,835,089	3,257,122	43,092,211

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	135,418	135,418	0	88,092	88,092	0	47,326	47,326
2	902000	Meter Reading Expenses	523,321	120,107	643,428	353,406	78,132	431,538	169,915	41,975	211,890
2	903XXX	Customer Records & Collection Expenses	922,331	7,542,255	8,464,586	487,339	4,906,388	5,393,727	434,992	2,635,867	3,070,859
2	904000	Uncollectible Accounts	5,016,888	85,300	5,102,188	4,411,006	55,489	4,466,495	605,882	29,811	635,693
2	905000	Misc Customer Accounts	0	277,722	277,722	0	180,664	180,664	0	97,058	97,058
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,462,540	8,160,802	14,623,342	5,251,751	5,308,765	10,560,516	1,210,789	2,852,037	4,062,826
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,609,077	260,995	31,870,072	25,064,409	169,782	25,234,191	6,544,668	91,213	6,635,881
2	909000	Advertising	135,897	730,981	866,878	118,538	475,518	594,056	17,359	255,463	272,822
2	910000	Misc Customer Service & Info Exp	0	229,071	229,071	0	149,015	149,015	0	80,056	80,056
TOTAL CUSTOMER SERVICE & INFO EXP			31,744,974	1,221,047	32,966,021	25,182,947	794,315	25,977,262	6,562,027	426,732	6,988,759
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	43,646	0	43,646	43,646	0	43,646	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			43,646	0	43,646	43,646	0	43,646	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,370,546	31,121,454	32,492,000	608,618	21,381,373	21,989,991	761,928	9,740,081	10,502,009
4	921000	Office Supplies & Expenses	96	3,924,861	3,924,957	(871)	2,696,497	2,695,626	967	1,228,364	1,229,331
4	922000	Admin Exp Transferred--Credit	0	(114,021)	(114,021)	0	(78,336)	(78,336)	0	(35,685)	(35,685)
4	923000	Outside Services Employed	1,681,749	13,252,120	14,933,869	1,649,378	9,104,604	10,753,982	32,371	4,147,516	4,179,887
4	924000	Property Insurance Premium	0	2,806,701	2,806,701	0	1,928,288	1,928,288	0	878,413	878,413
4	925XXX	Injuries and Damages	3,660,511	7,123,788	10,784,299	2,438,230	4,894,256	7,332,486	1,222,281	2,229,532	3,451,813
4	926XXX	Employee Pensions and Benefits	3,360,636	24,736,019	28,096,655	2,429,503	16,994,387	19,423,890	931,133	7,741,632	8,672,765
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,756,448	4,631,098	8,387,546	2,865,895	2,986,132	5,852,027	890,553	1,644,966	2,535,519
4	930000	Miscellaneous General Expenses	200,148	5,444,718	5,644,866	169,839	3,740,685	3,910,524	30,309	1,704,033	1,734,342
4	931000	Rents	15,820	923,110	938,930	0	634,204	634,204	15,820	288,906	304,726
4	935000	Maintenance of General Plant	2,008,031	12,622,390	14,630,421	1,478,219	8,671,961	10,150,180	529,812	3,950,429	4,480,241
TOTAL ADMIN & GEN OPERATING EXP			16,055,185	106,472,238	122,527,423	11,638,811	72,954,051	84,592,862	4,416,374	33,518,187	37,934,561

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,860,510	19,107,359	22,967,869	2,973,498	13,127,329	16,100,827	887,012	5,980,030	6,867,042
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	204,660	204,660	0	93,693	93,693
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,484,909	41,236,011	44,720,920	3,484,909	28,330,377	31,815,286	0	12,905,634	12,905,634
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(114,495)	0	(114,495)	0	0	0	(114,495)	0	(114,495)
99	407230	Tax Reform Amortization	(22,151)	0	(22,151)	0	0	0	(22,151)	0	(22,151)
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	332,501	1,788,016	2,120,517	271,627	1,194,109	1,465,736	60,874	593,907	654,781
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	407344	Regulatory Credit - Amort - WF Resiliency	5,581,666	0	5,581,666	4,896,926	0	4,896,926	684,740	0	684,740
99	407347	Regulatory Credit - Deferral - COVID-19	(89,301)	0	(89,301)	0	0	0	(89,301)	0	(89,301)
99	407357	AMORT OF INTERVENOR FUND DEFER	46,713	0	46,713	46,713	0	46,713	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	10,723	0	10,723	10,723	0	10,723	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	(1,233,566)	0	(1,233,566)	(1,233,566)	0	(1,233,566)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,344,990)	0	(2,344,990)	(2,344,990)	0	(2,344,990)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,202,345)	0	(11,202,345)	(7,712,341)	0	(7,712,341)	(3,490,004)	0	(3,490,004)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(295,620)	0	(295,620)	(202,059)	0	(202,059)	(93,561)	0	(93,561)
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	1,115,583	5,383,896	6,499,479	793,608	3,698,898	4,492,506	321,975	1,684,998	2,006,973
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,081,416	68,236,066	71,317,482	5,282,865	46,845,596	52,128,461	(2,201,449)	21,390,470	19,189,021
		TOTAL ADMIN & GENERAL EXPENSES	19,136,601	174,708,304	193,844,905	16,921,676	119,799,647	136,721,323	2,214,925	54,908,657	57,123,582
		TOTAL EXPENSES BEFORE FIT	241,433,241	759,400,563	1,000,833,804	168,384,539	497,413,200	665,797,739	73,048,702	261,987,363	335,036,065
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,818,411			136,440,954			56,377,457
E-FIT		FEDERAL INCOME TAX			(3,559,766)			(3,072,993)			(486,773)
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,931,429)			(7,192,547)			(8,738,882)
E-FIT		AMORTIZED ITC			(484,788)			(312,591)			(172,197)
		ELECTRIC NET OPERATING INCOME (LOSS)			212,794,394			147,019,085			65,775,309

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.480%		35.520%
E-ALL	2	Number of Customers - AMA		100.000%		65.052%		34.948%
E-ALL	3	Direct Distribution Operating Expense		100.000%		69.614%		30.386%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		68.703%		31.297%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended December 31, 2023	
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	174,900	1,236,259	1,411,159	147,690	797,140	944,830	27,210	439,119	466,329
1	456010	Other Electric Rev-Financial	0	(57,178,426)	(57,178,426)	0	(36,868,649)	(36,868,649)	0	(20,309,777)	(20,309,777)
1	456015	Other Electric Rev-CT Fuel Sales	0	30,237,834	30,237,834	0	19,497,355	19,497,355	0	10,740,479	10,740,479
1	456016	Other Electric Rev-Resource Opt	0	3,667,551	3,667,551	0	2,364,837	2,364,837	0	1,302,714	1,302,714
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	305,591	305,591	0	197,045	197,045	0	108,546	108,546
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,063,920	1,063,920	(165,000)	586,080	421,080
1	456050	Other Electric Rev-Attachment Fees	917,636	0	917,636	739,554	0	739,554	178,082	0	178,082
1	456100	Transmission Revenue of Others	0	28,872,385	28,872,385	0	18,616,914	18,616,914	0	10,255,471	10,255,471
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	1,173,595	1,173,595	0	756,734	756,734	0	416,861	416,861
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	(6,585,953)	0	(6,585,953)	(1,786,067)	0	(1,786,067)	(4,799,886)	0	(4,799,886)
1	456329	Amortization Res Decoupling Deferral	16,158,443	0	16,158,443	10,429,886	0	10,429,886	5,728,557	0	5,728,557
1	456338	Non-res Decoupling Deferred Rev	3,307,959	0	3,307,959	2,543,301	0	2,543,301	764,658	0	764,658
1	456339	Amortization Non-res Decoupling	(461,168)	0	(461,168)	(871,335)	0	(871,335)	410,167	0	410,167
1	456380	Other Electric Revenue-Clearwater	331,018	0	331,018	0	0	0	331,018	0	331,018
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	(3,028,077)	(3,028,077)	0	(1,952,504)	(1,952,504)	0	(1,075,573)	(1,075,573)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,028,077	3,028,077	0	1,952,504	1,952,504	0	1,075,573	1,075,573
1	456730	Other Elec Rev-Intraco Thermal	0	6,488,485	6,488,485	0	4,183,775	4,183,775	0	2,304,710	2,304,710
TOTAL ACCOUNT 456			13,869,195	19,277,560	33,146,755	11,331,598	12,430,171	23,761,769	2,537,597	6,847,389	9,384,986

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 31, 2023	
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	175,276,608	175,276,608	0	113,018,357	113,018,357	0	62,258,251	62,258,251
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,556,428	1,556,428	0	1,003,585	1,003,585	0	552,843	552,843
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	10,433,987	0	10,433,987	0	0	0	10,433,987	0	10,433,987
1	555550	Non Monetary - Exchange Power	0	94,328	94,328	0	60,823	60,823	0	33,505	33,505
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,637,548	2,637,548	0	1,700,691	1,700,691	0	936,857	936,857
1	555710	Intercompany Purchase	0	1,173,595	1,173,595	0	756,734	756,734	0	416,861	416,861
1	555740	Purchased Power - EIM	0	25,255,222	25,255,222	0	16,284,567	16,284,567	0	8,970,655	8,970,655
TOTAL ACCOUNT 555			10,433,987	205,993,729	216,427,716	0	132,824,757	132,824,757	10,433,987	73,168,972	83,602,959

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended December 31, 2023	
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	41,162	5,905,064	5,946,226	41,162	3,807,585	3,848,747	0	2,097,479	2,097,479
1	557010	Other Power Supply Expense - Financial	0	(23,206,363)	(23,206,363)	0	(14,963,463)	(14,963,463)	0	(8,242,900)	(8,242,900)
1	557018	Merchandise Processing Fee	0	50,279	50,279	0	32,420	32,420	0	17,859	17,859
1	557150	Fuel - Economic Dispatch	0	16,124,680	16,124,680	0	10,397,194	10,397,194	0	5,727,486	5,727,486
1	557160	Power Supply Expense - Miscellaneous	0	328,862	328,862	0	212,050	212,050	0	116,812	116,812
99	557161	Unbilled Add-Ons	996,766	0	996,766	543,037	0	543,037	453,729	0	453,729
1	557165	Other Resource Costs-CAISO Charges	0	1,006,261	1,006,261	0	648,837	648,837	0	357,424	357,424
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,691	205,691	0	113,309	113,309
1	557170	Broker Fees - Power	1,860	762,432	764,292	0	491,616	491,616	1,860	270,816	272,676
1	557171	REC Broker Fees	0	57,243	57,243	0	36,910	36,910	0	20,333	20,333
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,241,395	0	1,241,395	1,241,395	0	1,241,395	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(15,519,489)	0	(15,519,489)	(15,519,489)	0	(15,519,489)	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	7,568,951	0	7,568,951	7,568,951	0	7,568,951	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,308,033	0	1,308,033	1,308,033	0	1,308,033	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,580,933)	0	(2,580,933)	(2,580,933)	0	(2,580,933)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,743,066	0	2,743,066	0	0	0	2,743,066	0	2,743,066
99	557390	Idaho PCA Amortization	6,864,565	0	6,864,565	0	0	0	6,864,565	0	6,864,565
1	557395	Optional Renewable Power Expense Offset	0	1,619	1,619	0	1,044	1,044	0	575	575
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,779,837	5,779,837	0	3,726,839	3,726,839	0	2,052,998	2,052,998
1	557711	Turbine Gas Bookout Offset	0	(5,779,837)	(5,779,837)	0	(3,726,839)	(3,726,839)	0	(2,052,998)	(2,052,998)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	33,414,817	33,414,817	0	21,545,874	21,545,874	0	11,868,943	11,868,943
TOTAL ACCOUNT 557			3,484,054	34,763,894	38,247,948	(6,900,346)	22,415,758	15,515,412	10,384,400	12,348,136	22,732,536

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 31, 2023	
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	542,335	260,995	803,330	456,495	169,782	626,277	85,840	91,213	177,053
99	908600	Public Purpose Tariff Rider Expense Offset	31,096,236	0	31,096,236	24,407,992	0	24,407,992	6,688,244	0	6,688,244
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	(191,022)	0	(191,022)	38,394	0	38,394	(229,416)	0	(229,416)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,609,077	260,995	31,870,072	25,064,409	169,782	25,234,191	6,544,668	91,213	6,635,881

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.052%	34.948%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		5.035%	5.041%
	Total Weighted Cost		2.818%	2.821%
E-APL	Net Rate Base	3,231,855,610	2,167,464,145	1,064,391,465
	Interest Deduction for FIT Calculation	91,105,623	61,079,140	30,026,483
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,193,652,215	802,238,693	391,413,522
E-OPS	Less: Operating & Maintenance Expense	745,474,231	478,759,418	266,714,813
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	175,483,032	120,927,489	54,555,543
E-OTX	Less: Taxes Other than FIT	79,876,541	66,110,832	13,765,709
	Net Operating Income Before FIT	192,818,411	136,440,954	56,377,457
E-INT	Less: Interest Expense	91,105,623	61,079,140	30,026,483
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(118,637,594)	(89,995,114)	(28,642,480)
	Taxable Net Operating Income	(16,951,265)	(14,633,300)	(2,317,965)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,559,766)	(3,072,993)	(486,773)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(3,559,766)	(3,072,993)	(486,773)
E-DTE	Deferred FIT	19,313,828	15,512,285	3,801,543
E-DTE	Customer Tax Credit Amortization	(35,245,257)	(22,704,832)	(12,540,425)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,591)	(172,197)
	Total Net FIT/Deferred FIT	(19,975,983)	(10,578,131)	(9,397,852)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	84,283,740	114,483,542	198,767,282	58,167,334	76,401,860	134,569,194	26,116,406	38,081,682	64,198,088
12	997001	Contributions In Aid of Construction	0	9,103,624	9,103,624	0	6,079,764	6,079,764	0	3,023,860	3,023,860
12	997002	Injuries and Damages	0	(325,000)	(325,000)	0	(217,048)	(217,048)	0	(107,952)	(107,952)
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	(1,369,442)	(1,369,442)	0	(914,568)	(914,568)	0	(454,874)	(454,874)
99	997007	Idaho PCA	9,046,009	0	9,046,009	0	0	0	9,046,009	0	9,046,009
12	997009	Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	321,825	321,825	0	214,928	214,928	0	106,897	106,897
99	997018	DSM Tariff Rider	(15,116,525)	64	(15,116,461)	(12,667,308)	43	(12,667,265)	(2,449,217)	21	(2,449,196)
12	997020	FAS87 Current Pension Accrual	0	(1,216,737)	(1,216,737)	0	(812,586)	(812,586)	0	(404,151)	(404,151)
12	997027	Uncollectibles	4,116,769	(3,086,131)	1,030,638	2,599,506	(2,061,042)	538,464	1,517,263	(1,025,089)	492,174
99	997031	Decoupling Mechanism	(12,419,281)	0	(12,419,281)	(10,315,785)	0	(10,315,785)	(2,103,496)	0	(2,103,496)
12	997032	Interest Rate Swaps	0	9,553,186	9,553,186	0	6,380,000	6,380,000	0	3,173,186	3,173,186
99	997033	BPA Residential Exchange	(202,709)	0	(202,709)	(196,483)	0	(196,483)	(6,226)	0	(6,226)
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	6,943	6,943	0	4,770	4,770	0	2,173	2,173
99	997043	Washington Deferred Power Costs	(5,719,090)	0	(5,719,090)	(5,719,090)	0	(5,719,090)	0	0	0
12	997044	Non-Monetary Power Costs	0	94,328	94,328	0	62,996	62,996	0	31,332	31,332
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	(2,861,843)	(2,861,843)	0	(1,911,253)	(1,911,253)	0	(950,590)	(950,590)
12	997049	Tax Depreciation	0	(176,930,587)	(176,930,587)	0	(118,161,323)	(118,161,323)	0	(58,769,264)	(58,769,264)
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	590,428	590,428	0	293,658	293,658
99	997065	Amortization - Unbilled Revenue Add-Ins	1,251,791	0	1,251,791	934,529	0	934,529	317,262	0	317,262
12	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080	Book Transportation Depreciation	0	3,495,446	3,495,446	0	2,334,399	2,334,399	0	1,161,047	1,161,047
12	997081	Deferred Compensation	0	(33,492)	(33,492)	0	(22,367)	(22,367)	0	(11,125)	(11,125)
4	997082	Meal Disallowances	0	667,504	667,504	0	458,595	458,595	0	208,909	208,909
12	997083	Paid Time Off	0	1,009,486	1,009,486	0	674,175	674,175	0	335,311	335,311
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088	Deferred O&M Colstrip & CS2	(371,796)	0	(371,796)	0	0	0	(371,796)	0	(371,796)
99	997095	WA REC Deferral	(1,272,900)	0	(1,272,900)	(1,272,900)	0	(1,272,900)	0	0	0
12	997096	CDA Settlement Costs	0	32,719	32,719	0	21,851	21,851	0	10,868	10,868
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	(46,075)	(46,075)	0	(30,771)	(30,771)	0	(15,304)	(15,304)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(74,529,741)	(74,529,741)	0	(49,773,942)	(49,773,942)	0	(24,755,799)	(24,755,799)
99	997102	Amort Idaho Earnings Test (254229)	(114,495)	0	(114,495)	0	0	0	(114,495)	0	(114,495)
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	(22,151)	0	(22,151)	0	0	0	(22,151)	0	(22,151)
99	997110	FISERVE	77,798	55,413	133,211	0	37,007	37,007	77,798	18,406	96,204
12	997111	Capitalized Transportation	0	(104,426)	(104,426)	0	(69,740)	(69,740)	0	(34,686)	(34,686)
12	997114	AFUDC Debt CWIP	0	131,509	131,509	0	87,827	87,827	0	43,682	43,682
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(3,942,962)	0	(3,942,962)	(2,588,038)	0	(2,588,038)	(1,354,924)	0	(1,354,924)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,426,701	4,426,701	0	2,956,328	2,956,328	0	1,470,373	1,470,373
99	997120 Transportation Tax Disallowance	0	108,731	108,731	0	72,615	72,615	0	36,116	36,116
99	997122 Regulatory Fees	(1,233,566)	0	(1,233,566)	(1,233,566)	0	(1,233,566)	0	0	0
99	997123 EIM Deferred O&M	116,520	0	116,520	0	0	0	116,520	0	116,520
99	997125 COVID-19	(2,685,128)	0	(2,685,128)	(2,344,990)	0	(2,344,990)	(340,138)	0	(340,138)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,410)	(170,410)	0	(84,756)	(84,756)
99	997127 CARES Act SS Deferral	0	298	298	0	199	199	0	99	99
99	997128 Meters Expensed	0	(1,322,659)	(1,322,659)	0	(883,325)	(883,325)	0	(439,334)	(439,334)
99	997129 Mixed Service Costs (IDD#5)	0	(27,900,000)	(27,900,000)	0	(18,632,736)	(18,632,736)	0	(9,267,264)	(9,267,264)
99	997130 Wild Fire Resiliency Deferral	(5,550,934)	0	(5,550,934)	(2,745,671)	0	(2,745,671)	(2,805,263)	0	(2,805,263)
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	(928,693)	0	(928,693)	(928,693)	0	(928,693)	0	0	0
99	997138 Intervenor Funding	(71,317)	0	(71,317)	(71,317)	0	(71,317)	0	0	0
99	997139 Pension Settlement	0	454,184	454,184	0	303,322	303,322	0	150,862	150,862
99	997140 Insurance Balancing	(195,228)	0	(195,228)	(195,228)	0	(195,228)	0	0	0
99	997141 CCA	662,437	0	662,437	0	0	0	662,437	0	662,437
99	997143 Depreciation Rate Deferral	(424,336)	0	(424,336)	0	0	0	(424,336)	0	(424,336)
	TOTAL SCHEDULE M ADJUSTMENTS	50,964,516	(169,602,110)	(118,637,594)	23,783,048	(113,778,162)	(89,995,114)	27,181,468	(55,823,948)	(28,642,480)

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%	66.784%	33.216%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,603,616	19,603,616	0	13,092,079	13,092,079	0	6,511,537	6,511,537
99	410100	Deferred Federal Income Tax Expense - Washingto	5,621,886	0	5,621,886	5,621,886	0	5,621,886	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(108,866)	0	(108,866)	0	0	0	(108,866)	0	(108,866)
	410100	Total	5,513,020	19,603,616	25,116,636	5,621,886	13,092,079	18,713,965	(108,866)	6,511,537	6,402,671
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,875,862)	(10,875,862)	0	(7,263,336)	(7,263,336)	0	(3,612,526)	(3,612,526)
99	411100	Deferred Federal Income Tax Expense - Washingto	1,612,929	0	1,612,929	1,612,929	0	1,612,929	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(307,147)	0	(307,147)	0	0	0	(307,147)	0	(307,147)
	411100	Total	1,305,782	(10,875,862)	(9,570,080)	1,612,929	(7,263,336)	(5,650,407)	(307,147)	(3,612,526)	(3,919,673)
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	2,448,727	0	2,448,727	2,448,727	0	2,448,727	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,318,545	0	1,318,545	0	0	0	1,318,545	0	1,318,545
	410193	Total	3,767,272	0	3,767,272	2,448,727	0	2,448,727	1,318,545	0	1,318,545
Total Deferred Federal Income Tax Expense			10,586,074	8,727,754	19,313,828	9,683,542	5,828,743	15,512,285	902,532	2,899,011	3,801,543
99	411193	Customer Tax Credit Amortization - Washington	(22,704,832)	0	(22,704,832)	(22,704,832)	0	(22,704,832)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(12,540,425)	0	(12,540,425)	0	0	0	(12,540,425)	0	(12,540,425)
	411193	Total	(35,245,257)	0	(35,245,257)	(22,704,832)	0	(22,704,832)	(12,540,425)	0	(12,540,425)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.784%			33.216%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	65,735	65,735	0	42,386	42,386	0	23,349	23,349
1	408140	State Kwh Generation Tax	0	1,328,063	1,328,063	0	856,335	856,335	0	471,728	471,728
1	408150	R&P Property Tax--Production	0	12,422,841	12,422,841	0	8,010,248	8,010,248	0	4,412,593	4,412,593
1	408180	R&P Property Tax--Transmission	0	3,910,444	3,910,444	0	2,521,454	2,521,454	0	1,388,990	1,388,990
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
TOTAL PRODUCTION & TRANSMISSION			0	17,747,256	17,747,256	0	11,443,431	11,443,431	0	6,303,825	6,303,825
DISTRIBUTION											
99	408110	State Excise Tax	24,399,036	0	24,399,036	24,398,871	0	24,398,871	165	0	165
99	408120	Municipal Occupation & License Tax	24,735,845	0	24,735,845	20,934,235	0	20,934,235	3,801,610	0	3,801,610
99	408160	Miscellaneous State or Local Tax--WA & ID	85	0	85	0	0	0	85	0	85
99	408170	R&P Property Tax--Distribution	6,521,248	0	6,521,248	4,841,789	0	4,841,789	1,679,459	0	1,679,459
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(26,511)	0	(26,511)	0	0	0	(26,511)	0	(26,511)
TOTAL DISTRIBUTION			55,629,806	0	55,629,806	50,174,895	0	50,174,895	5,454,911	0	5,454,911
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,115,583	5,383,896	6,499,479	793,608	3,698,898	4,492,506	321,975	1,684,998	2,006,973
TOTAL A&G			1,115,583	5,383,896	6,499,479	793,608	3,698,898	4,492,506	321,975	1,684,998	2,006,973
TOTAL TAXES OTHER THAN FIT			56,745,389	23,131,152	79,876,541	50,968,503	15,142,329	66,110,832	5,776,886	7,988,823	13,765,709

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 December 31, 2023
 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	7,250,000	7,250,000	0	4,674,800	4,674,800	0	2,575,200	2,575,200
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	999,305	999,305	0	644,352	644,352	0	354,953	354,953
1	182381	CDA Settlement Past Storage	0	27,001,449	27,001,449	0	17,410,534	17,410,534	0	9,590,915	9,590,915
1	302000	Franchises & Consents	2,746,330	44,049,218	46,795,548	2,746,330	28,402,936	31,149,266	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,323,123	16,642,839	319,716	10,709,387	11,029,103	0	5,613,736	5,613,736
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,763,218	108,150,186	112,913,404	4,763,218	74,302,422	79,065,640	0	33,847,764	33,847,764
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	23,214,650	23,214,650	0	15,949,161	15,949,161	0	7,265,489	7,265,489
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	47,282,957	47,282,957	0	21,539,302	21,539,302
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	14,061,938	14,061,938	0	6,405,782	6,405,782
4	303121	Misc Intangible Plant-AMI Software	14,684,945	58,366	14,743,311	14,684,945	40,099	14,725,044	0	18,267	18,267
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	12,261,652	12,261,652	0	8,424,123	8,424,123	0	3,837,529	3,837,529
TOTAL INTANGIBLE PLANT			22,514,209	338,411,257	360,925,466	22,514,209	228,560,300	251,074,509	0	109,850,957	109,850,957
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	111,696,973	29,326,785	141,023,758	72,979,482	18,909,911	91,889,393	38,717,491	10,416,874	49,134,365
1	312000	Boiler Plant	146,577,603	78,012,874	224,590,477	93,281,810	50,302,701	143,584,511	53,295,793	27,710,173	81,005,966
1	313000	Generators	72,279	0	72,279	46,323	0	46,323	25,956	0	25,956
1	314000	Turbogenerator Units	39,479,945	18,636,760	58,116,705	25,807,976	12,016,983	37,824,959	13,671,969	6,619,777	20,291,746
1	315000	Accessory Electric Equipment	18,171,240	12,501,086	30,672,326	11,872,416	8,060,700	19,933,116	6,298,824	4,440,386	10,739,210
1	316000	Miscellaneous Power Plant Equipment	14,729,840	2,476,959	17,206,799	9,626,133	1,597,143	11,223,276	5,103,707	879,816	5,983,523
TOTAL STEAM PRODUCTION PLANT			330,727,880	144,812,046	475,539,926	213,614,140	93,374,807	306,988,947	117,113,740	51,437,239	168,550,979
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	66,208,393	66,208,393	0	42,691,172	42,691,172	0	23,517,221	23,517,221
1	331XXX	Structures & Improvements	0	113,792,435	113,792,435	0	73,373,362	73,373,362	0	40,419,073	40,419,073
1	332XXX	Reservoirs, Dams, & Waterways	0	259,130,594	259,130,594	0	167,087,407	167,087,407	0	92,043,187	92,043,187
1	333000	Waterwheels, Turbines, & Generators	0	235,982,953	235,982,953	0	152,161,808	152,161,808	0	83,821,145	83,821,145
1	334000	Accessory Electric Equipment	0	85,093,658	85,093,658	0	54,868,391	54,868,391	0	30,225,267	30,225,267
1	335XXX	Miscellaneous Power Plant Equipment	0	13,934,870	13,934,870	0	8,985,204	8,985,204	0	4,949,666	4,949,666
1	336000	Roads, Railroads, & Bridges	0	3,760,890	3,760,890	0	2,425,022	2,425,022	0	1,335,868	1,335,868
TOTAL HYDRAULIC PRODUCTION PLANT			0	777,903,793	777,903,793	0	501,592,366	501,592,366	0	276,311,427	276,311,427
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	17,610,869	17,610,869	0	11,355,488	11,355,488	0	6,255,381	6,255,381
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,749	21,070,749	0	13,586,419	13,586,419	0	7,484,330	7,484,330
1	343000	Prime Movers	0	21,442,019	21,442,019	0	13,825,814	13,825,814	0	7,616,205	7,616,205
1	344000	Generators	0	239,879,221	239,879,221	0	154,674,122	154,674,122	0	85,205,099	85,205,099
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	26,157,581	26,157,581	0	16,866,408	16,866,408	0	9,291,173	9,291,173
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	1,640,645	1,640,645	0	1,057,888	1,057,888	0	582,757	582,757
TOTAL OTHER PRODUCTION PLANT			0	328,911,612	328,911,612	0	212,082,207	212,082,207	0	116,829,405	116,829,405
TOTAL PRODUCTION PLANT			330,727,880	1,251,627,451	1,582,355,331	213,614,140	807,049,380	1,020,663,520	117,113,740	444,578,071	561,691,811

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,541,306	30,169,664	410,632	19,048,234	19,458,866	217,726	10,493,072	10,710,798
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	7,122	35,843,074	35,850,196	4,619	23,111,614	23,116,233	2,503	12,731,460	12,733,963
1	353XXX	Station Equipment	12,896,011	368,803,966	381,699,977	8,429,944	237,804,797	246,234,741	4,466,067	130,999,169	135,465,236
1	354000	Towers & Fixtures	15,992,745	1,166,360	17,159,105	10,451,223	752,069	11,203,292	5,541,522	414,291	5,955,813
1	355000	Poles & Fixtures	5,418	362,994,623	363,000,041	3,541	234,058,933	234,062,474	1,877	128,935,690	128,937,567
1	356000	Overhead Conductors & Devices	12,530,061	172,818,756	185,348,817	8,188,361	111,433,534	119,621,895	4,341,700	61,385,222	65,726,922
1	357000	Underground Conduit	0	3,108,573	3,108,573	0	2,004,408	2,004,408	0	1,104,165	1,104,165
1	358000	Underground Conductors & Devices	0	6,586,110	6,586,110	0	4,246,724	4,246,724	0	2,339,386	2,339,386
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
TOTAL TRANSMISSION PLANT			42,138,549	983,392,072	1,025,530,621	27,539,838	634,091,208	661,631,046	14,598,711	349,300,864	363,899,575
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,879,468	0	11,879,468	10,406,470	0	10,406,470	1,472,998	0	1,472,998
99	360400	Land Easements	4,045,309	0	4,045,309	1,348,125	0	1,348,125	2,697,184	0	2,697,184
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	29,187,675	0	29,187,675	21,503,184	0	21,503,184	7,684,491	0	7,684,491
3	362000	Station Equipment	164,867,916	3,233,993	168,101,909	110,942,489	2,251,312	113,193,801	53,925,427	982,681	54,908,108
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	559,343,280	0	559,343,280	370,981,649	0	370,981,649	188,361,631	0	188,361,631
99	365000	Overhead Conductors & Devices	355,117,997	0	355,117,997	222,172,990	0	222,172,990	132,945,007	0	132,945,007
99	366000	Underground Conduit	165,233,670	0	165,233,670	109,450,650	0	109,450,650	55,783,020	0	55,783,020
99	367000	Underground Conductors & Devices	282,204,244	0	282,204,244	188,117,755	0	188,117,755	94,086,489	0	94,086,489
99	368000	Line Transformers	345,460,487	0	345,460,487	240,659,987	0	240,659,987	104,800,500	0	104,800,500
99	369XXX	Services	220,273,309	0	220,273,309	142,862,662	0	142,862,662	77,410,647	0	77,410,647
99	371XXX	Installations on Customers' Premises	8,508,025	0	8,508,025	8,508,025	0	8,508,025	0	0	0
99	370XXX	Meters	87,015,853	0	87,015,853	62,266,990	0	62,266,990	24,748,863	0	24,748,863
99	373XXX	Street Light & Signal Systems	81,058,898	0	81,058,898	52,895,933	0	52,895,933	28,162,965	0	28,162,965
TOTAL DISTRIBUTION PLANT			2,314,563,981	3,233,993	2,317,797,974	1,542,116,909	2,251,312	1,544,368,221	772,447,072	982,681	773,429,753
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,753,701	11,254,127	800,859	6,701,085	7,501,944	699,567	3,052,616	3,752,183
4	390XXX	Structures & Improvements	27,344,548	109,754,468	137,099,016	17,928,322	75,404,612	93,332,934	9,416,226	34,349,856	43,766,082
4	391XXX	Office Furniture & Equipment	4,588,869	52,768,669	57,357,538	4,573,449	36,253,659	40,827,108	15,420	16,515,010	16,530,430
4	392XXX	Transportation Equipment	40,702,656	31,980,769	72,683,425	27,635,781	21,971,748	49,607,529	13,066,875	10,009,021	23,075,896
4	393000	Stores Equipment	741,794	4,209,001	4,950,795	555,449	2,891,710	3,447,159	186,345	1,317,291	1,503,636
4	394000	Tools, Shop & Garage Equipment	2,771,609	18,376,176	21,147,785	1,536,569	12,624,984	14,161,553	1,235,040	5,751,192	6,986,232
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	413,464	3,771,167	4,184,631	397,673	2,590,905	2,988,578	15,791	1,180,262	1,196,053
4	396XXX	Power Operated Equipment	21,206,573	6,836,936	28,043,509	13,052,163	4,697,180	17,749,343	8,154,410	2,139,756	10,294,166
4	397XXX	Communications Equipment	32,562,749	97,489,028	130,051,777	23,279,874	66,977,887	90,257,761	9,282,875	30,511,141	39,794,016
4	398000	Miscellaneous Equipment	12,558	886,262	898,820	0	608,889	608,889	12,558	277,373	289,931
TOTAL GENERAL PLANT			131,845,246	335,942,964	467,788,210	89,760,139	230,802,895	320,563,034	42,085,107	105,140,069	147,225,176
TOTAL PLANT IN SERVICE			2,841,789,865	2,912,607,737	5,754,397,602	1,895,545,235	1,902,755,095	3,798,300,330	946,244,630	1,009,852,642	1,956,097,272

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2023
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	(289,520,295)	(80,018,145)	(369,538,440)	(191,621,686)	(51,595,700)	(243,217,386)	(97,898,609)	(28,422,445)	(126,321,054)
E-ADEP		Hydro Production Plant	0	(196,612,128)	(196,612,128)	0	(126,775,500)	(126,775,500)	0	(69,836,628)	(69,836,628)
E-ADEP		Other Production Plant	0	(174,907,430)	(174,907,430)	0	(112,780,311)	(112,780,311)	0	(62,127,119)	(62,127,119)
E-ADEP		Transmission Plant	(27,718,203)	(250,603,903)	(278,322,106)	(16,982,089)	(161,589,397)	(178,571,486)	(10,736,114)	(89,014,506)	(99,750,620)
E-ADEP		Distribution Plant	(762,062,138)	(536,927)	(762,599,065)	(475,244,656)	(373,776)	(475,618,432)	(286,817,482)	(163,151)	(286,980,633)
E-ADEP		General Plant	(55,051,401)	(119,274,203)	(174,325,604)	(35,818,241)	(81,944,955)	(117,763,196)	(19,233,160)	(37,329,248)	(56,562,408)
TOTAL ACCUMULATED DEPRECIATION			(1,134,352,037)	(821,952,736)	(1,956,304,773)	(719,666,672)	(535,059,639)	(1,254,726,311)	(414,685,365)	(286,893,097)	(701,578,462)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,061,351)	(19,061,351)	0	(12,290,759)	(12,290,759)	0	(6,770,592)	(6,770,592)
E-AAMT		Distribution-Franchises/Misc Intangibles	(517,364)	0	(517,364)	(517,364)	0	(517,364)	0	0	0
E-AAMT		General Plant - 303000	0	(3,792,045)	(3,792,045)	0	(2,600,353)	(2,600,353)	0	(1,191,692)	(1,191,692)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(14,592,785)	(123,471,703)	(138,064,488)	(14,592,785)	(84,828,764)	(99,421,549)	0	(38,642,939)	(38,642,939)
E-AAMT		General Plant - 390200, 396200	0	(1,371,022)	(1,371,022)	0	(941,933)	(941,933)	0	(429,089)	(429,089)
TOTAL ACCUMULATED AMORTIZATION			(15,110,149)	(147,696,121)	(162,806,270)	(15,110,149)	(100,661,809)	(115,771,958)	0	(47,034,312)	(47,034,312)
TOTAL ACCUMULATED DEPR/AMORT			(1,149,462,186)	(969,648,857)	(2,119,111,043)	(734,776,821)	(635,721,448)	(1,370,498,269)	(414,685,365)	(333,927,409)	(748,612,774)
NET ELECTRIC UTILITY PLANT before ADFIT			1,692,327,679	1,942,958,880	3,635,286,559	1,160,768,414	1,267,033,647	2,427,802,061	531,559,265	675,925,233	1,207,484,498
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	(541,238,628)	(541,238,628)	0	(361,460,805)	(361,460,805)	0	(179,777,823)	(179,777,823)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,659,692)	(49,659,692)	0	(34,117,698)	(34,117,698)	0	(15,541,994)	(15,541,994)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,489,453)	(4,489,453)	0	(3,084,389)	(3,084,389)	0	(1,405,064)	(1,405,064)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(3,886)	(3,886)	0	(2,670)	(2,670)	0	(1,216)	(1,216)
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	(5,670,304)	(5,670,304)	0	(3,656,212)	(3,656,212)	0	(2,014,092)	(2,014,092)
1		ADFIT - CDA Settlement Costs (283333)	0	137,237	137,237	0	88,490	88,490	0	48,747	48,747
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(928,653)	(928,653)	0	(620,192)	(620,192)	0	(308,461)	(308,461)
TOTAL ACCUMULATED DFIT			0	(601,853,379)	(601,853,379)	0	(402,853,476)	(402,853,476)	0	(198,999,903)	(198,999,903)
NET ELECTRIC UTILITY PLANT			1,692,327,679	1,341,105,501	3,033,433,180	1,160,768,414	864,180,171	2,024,948,585	531,559,265	476,925,330	1,008,484,595

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.614%	30.386%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.784%	33.216%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended December 31, 2023	
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	1,692,327,679	1,341,105,501	3,033,433,180	#####	864,180,171	2,024,948,585	531,559,265	476,925,330	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,141,061	43,404,784	51,545,845	6,165,887	29,820,389	35,986,276	1,975,174	13,584,395	15,559,569
4	Accumulated Amortization - AFUDC (182318)	(1,795,074)	(6,351,974)	(8,147,048)	(1,433,229)	(4,363,997)	(5,797,226)	(361,845)	(1,987,977)	(2,349,822)
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)	2,272,516	0	2,272,516	0	0	0	2,272,516	0	2,272,516
99	ADFIT - Boulder Park Disallowed (190040)	68,772	0	68,772	0	0	0	68,772	0	68,772
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)	15,313,768	0	15,313,768	15,313,768	0	15,313,768	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,188,721	0	23,188,721	23,188,721	0	23,188,721	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,085,522)	0	(8,085,522)	(8,085,522)	0	(8,085,522)	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)	37,097	0	37,097	0	0	0	37,097	0	37,097
4	Customer Advances (252000)	(4,341,109)	0	(4,341,109)	(1,306,687)	0	(1,306,687)	(3,034,422)	0	(3,034,422)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(30,480,303)	0	(30,480,303)	(25,182,044)	0	(25,182,044)	(5,298,259)	0	(5,298,259)
99	ADFIT-Customer Tax Credit (190393)	6,400,863	0	6,400,863	5,288,229	0	5,288,229	1,112,634	0	1,112,634
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,414,282)	0	(8,414,282)	(5,097,436)	0	(5,097,436)	(3,316,846)	0	(3,316,846)
99	Colstrip-Regulatory Asset (182327)	17,158,367	0	17,158,367	9,727,351	0	9,727,351	7,431,016	0	7,431,016
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	547,482	0	547,482	634,802	0	634,802	(87,320)	0	(87,320)
99	Colstrip Reg Asset ADFIT (283376)	(2,464,893)	0	(2,464,893)	(1,688,237)	0	(1,688,237)	(776,656)	0	(776,656)
99	Colstrip ARO (317000P)	15,292,767	0	15,292,767	9,993,826	0	9,993,826	5,298,941	0	5,298,941
99	Colstrip ARO A/D (317000A)	(6,823,269)	0	(6,823,269)	(4,827,719)	0	(4,827,719)	(1,995,550)	0	(1,995,550)
99	Colstrip ARO Liability (230027)	(13,366,167)	0	(13,366,167)	(8,734,793)	0	(8,734,793)	(4,631,374)	0	(4,631,374)
99	Colstrip ARO ADFIT (190376)	2,806,896	0	2,806,896	1,834,307	0	1,834,307	972,589	0	972,589
99	Colstrip ARO ADFIT (283377)	(1,778,594)	0	(1,778,594)	(1,084,882)	0	(1,084,882)	(693,712)	0	(693,712)
99	Customer Deposits (235199)	(6,179)	0	(6,179)	(6,179)	0	(6,179)	0	0	0
C-WKC	Working Capital	150,296,702	0	150,296,702	102,359,005	0	102,359,005	47,937,697	0	47,937,697
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	161,369,620	37,052,810	198,422,430	117,059,168	25,456,392	142,515,560	44,310,452	11,596,418	55,906,870
	NET RATE BASE	1,853,697,299	1,378,158,311	3,231,855,610	#####	889,636,563	2,167,464,145	575,869,717	488,521,748	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	4,227,705	4,227,705			4,227,705	4,227,705		2,726,024	2,726,024		1,501,681	1,501,681		
	Steam (ED-ID)	4,369,441	4,369,441		4,369,441		4,369,441				4,369,441		4,369,441		
	Steam (ED-WA)	11,235,468	11,235,468		11,235,468		11,235,468	11,235,468		11,235,468					
1	Hydro (ED-AN)	16,632,247	16,632,247			16,632,247	16,632,247		10,724,473	10,724,473		5,907,774	5,907,774		
1	Other (ED-AN)	11,021,689	11,021,689			11,021,689	11,021,689		7,106,785	7,106,785		3,914,904	3,914,904		
Total Electric Production		47,486,550	47,486,550			15,604,909	31,881,641	47,486,550	11,235,468	20,557,282	31,792,750	4,369,441	11,324,359	15,693,800	
Electric Transmission															
1	ED-AN	20,269,922	20,269,922			20,269,922	20,269,922		13,070,046	13,070,046		7,199,876	7,199,876		
	ED-ID	272,723	272,723		272,723		272,723				272,723		272,723		
	ED-WA	522,026	522,026		522,026		522,026	522,026		522,026			522,026		
Total Electric Transmission		21,064,671	21,064,671			794,749	20,269,922	21,064,671	522,026	13,070,046	13,592,072	272,723	7,199,876	7,472,599	
Electric Distribution															
3	ED-AN	86,671	86,671			86,671	86,671		60,335	60,335		26,336	26,336		
	ED-ID	20,587,230	20,587,230		20,587,230		20,587,230				20,587,230		20,587,230		
	ED-WA	39,835,680	39,835,680		39,835,680		39,835,680	39,835,680		39,835,680			39,835,680		
Total Electric Distribution		60,509,581	60,509,581			60,422,910	86,671	60,509,581	39,835,680	60,335	39,896,015	20,587,230	26,336	20,613,566	
Gas Underground Storage															
	GD-AN	766,986		766,986											
	GD-OR	129,752			129,752										
Total Gas Underground Storage		896,738		766,986	129,752										
Gas Distribution															
	GD-AN	57,432		57,432											
	GD-ID	7,217,145		7,217,145											
	GD-WA	16,993,528		16,993,528											
	GD-OR	11,025,577			11,025,577										
Total Gas Distribution		35,293,682		24,268,105	11,025,577										
General Plant															
4	ED-AN	2,809,853	2,809,853			2,809,853	2,809,853		1,930,453	1,930,453		879,400	879,400		
	ED-ID	521,706	521,706		521,706		521,706				521,706		521,706		
	ED-WA	1,418,464	1,418,464		1,418,464		1,418,464	1,418,464		1,418,464					
7,4	CD-AA	22,402,930	15,707,142	4,639,199	2,056,589		15,707,142	15,707,142		10,791,278	10,791,278		4,915,864	4,915,864	
9,4	CD-AN	765,285	590,364	174,921			590,364	590,364		405,598	405,598		184,766	184,766	
9	CD-ID	473,544	365,306	108,238		365,306	365,306				365,306		365,306		
9	CD-WA	2,015,781	1,555,034	460,747		1,555,034	1,555,034	1,555,034		1,555,034			1,555,034		
8	GD-AA	355,402		245,352	110,050										
	GD-AN	28,729		28,729											
	GD-ID	42,632		42,632											
	GD-WA	1,095,909		1,095,909											
	GD-OR	186,516			186,516										
Total General Plant		32,116,751	22,967,869	6,795,727	2,353,155		3,860,510	19,107,359	22,967,869	2,973,498	13,127,329	16,100,827	887,012	5,980,030	6,867,042
Total Depreciation Expense		197,367,973	152,028,671	31,830,818	13,508,484		80,683,078	71,345,593	152,028,671	54,566,672	46,814,992	101,381,664	26,116,406	24,530,601	50,647,007

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	69.614%	30.386%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		592,184	592,184		326,216	326,216	
1	Misc Intangible Plt (30300)	ED-AN	262,754	262,754			262,754	262,754		169,424	169,424		93,330	93,330	
Total Production/Transmission			1,181,154	1,181,154			1,181,154	1,181,154		761,608	761,608		419,546	419,546	
Distribution															
	Franchises (302000)	ED-WA	109,887	109,887			109,887	109,887	109,887		109,887				
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
Total Distribution			115,753	115,753			115,753	115,753	115,753		115,753				
General Plant - 303000															
7,4		CD-AA	414,834	290,848	85,904	38,082	290,848	290,848		199,821	199,821		91,027	91,027	
9,1		CD-AN	9,729	7,505	2,224		7,505	7,505		4,839	4,839		2,666	2,666	
		GD-ID	14,795		14,795										
		GD-WA	24,862		24,862										
		GD-OR	6,607			6,607									
Total General Plant - 303000			470,827	298,353	127,785	44,689	298,353	298,353		204,660	204,660		93,693	93,693	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	48,262,513	33,837,813	9,994,201	4,430,499	33,837,813	33,837,813		23,247,593	23,247,593		10,590,220	10,590,220	
9,4		CD-AN	117,271	90,466	26,805		90,466	90,466		62,153	62,153		28,313	28,313	
9,4		CD-ID	0	0	0		0	0		0	0		0	0	
9,4		CD-WA	2,902,349	2,238,959	663,390		2,238,959	2,238,959	2,238,959		2,238,959				
4		ED-AN	7,307,732	7,307,732			7,307,732	7,307,732		5,020,631	5,020,631		2,287,101	2,287,101	
		ED-ID	0	0			0	0		0	0		0	0	
		ED-WA	1,245,950	1,245,950			1,245,950	1,245,950	1,245,950		1,245,950				
8		GD-AA	146,219		100,942	45,277									
		GD-AN	0		0										
		GD-OR	67,797			67,797									
Total Miscellaneous IT Intangible Plt - 3031XX			60,049,831	44,720,920	10,785,338	4,543,573	3,484,909	41,236,011	44,720,920	3,484,909	28,330,377	31,815,286	0	12,905,634	12,905,634
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	422,431	422,431			422,431	422,431		290,223	290,223		132,208	132,208	
		GD-OR	0			0									
Total General Plant - 390200, 396200			422,431	422,431	0	0	422,431	422,431	422,431	290,223	290,223	290,223	132,208	132,208	
Total Amortization Expense			62,239,996	46,738,611	10,913,123	4,588,262	3,600,662	43,137,949	46,738,611	3,600,662	29,586,868	33,187,530	0	13,551,081	13,551,081

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

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED DEPRECIATION
For Twelve Months Ended December 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ADEP-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(80,018,145)				(80,018,145)	(80,018,145)		(51,595,700)	(51,595,700)		(28,422,445)	(28,422,445)	
	Steam (ED-ID)	(97,898,609)			(97,898,609)		(97,898,609)				(97,898,609)		(97,898,609)	
	Steam (ED-WA)	(191,621,686)			(191,621,686)		(191,621,686)	(191,621,686)		(191,621,686)			(191,621,686)	
1	Hydro (ED-AN)	(196,612,128)				(196,612,128)	(196,612,128)		(126,775,500)	(126,775,500)		(69,836,628)	(69,836,628)	
1	Other (ED-AN)	(174,907,430)				(174,907,430)	(174,907,430)		(112,780,311)	(112,780,311)		(62,127,119)	(62,127,119)	
Total Electric Production		(741,057,998)				(289,520,295)	(451,537,703)	(741,057,998)	(191,621,686)	(291,151,511)	(482,773,197)	(97,898,609)	(160,386,192)	(258,284,801)
Electric Transmission														
1	ED-AN	(250,603,903)				(250,603,903)	(250,603,903)		(161,589,397)	(161,589,397)		(89,014,506)	(89,014,506)	
	ED-ID	(10,736,114)			(10,736,114)		(10,736,114)				(10,736,114)		(10,736,114)	
	ED-WA	(16,982,089)			(16,982,089)		(16,982,089)	(16,982,089)		(16,982,089)			(16,982,089)	
Total Electric Transmissic		(278,322,106)				(27,718,203)	(250,603,903)	(278,322,106)	(16,982,089)	(161,589,397)	(178,571,486)	(10,736,114)	(89,014,506)	(99,750,620)
Electric Distribution														
3	ED-AN	(536,927)				(536,927)	(536,927)		(373,776)	(373,776)		(163,151)	(163,151)	
	ED-ID	(286,817,482)			(286,817,482)		(286,817,482)				(286,817,482)		(286,817,482)	
	ED-WA	(475,244,656)			(475,244,656)		(475,244,656)	(475,244,656)		(475,244,656)			(475,244,656)	
Total Electric Distribution		(762,599,065)				(762,062,138)	(536,927)	(762,599,065)	(475,244,656)	(373,776)	(475,618,432)	(286,817,482)	(163,151)	(286,980,633)
Gas Underground Storage														
	GD-AN	(19,589,102)		(19,589,102)										
	GD-OR	(1,707,846)			(1,707,846)									
Total Gas Underground S		(21,296,948)		(19,589,102)	(1,707,846)									
Gas Distribution														
	GD-AN	(2,052,219)		(2,052,219)										
	GD-ID	(104,826,355)		(104,826,355)										
	GD-WA	(194,622,742)		(194,622,742)										
	GD-OR	(145,031,095)			(145,031,095)									
Total Gas Distribution		(446,532,411)		(301,501,316)	(145,031,095)									
General Plant														
4	ED-AN	(36,953,708)		(36,953,708)		(36,953,708)	(36,953,708)		(25,388,306)	(25,388,306)		(11,565,402)	(11,565,402)	
	ED-ID	(13,527,498)			(13,527,498)		(13,527,498)				(13,527,498)		(13,527,498)	
	ED-WA	(26,998,395)			(26,998,395)		(26,998,395)	(26,998,395)		(26,998,395)			(26,998,395)	
7,4	CD-AA	(107,594,680)	(75,436,782)	(22,280,706)	(9,877,192)	(75,436,782)	(75,436,782)		(51,827,332)	(51,827,332)		(23,609,450)	(23,609,450)	
9,4	CD-AN	(8,923,315)	(6,883,713)	(2,039,602)		(6,883,713)	(6,883,713)		(4,729,317)	(4,729,317)		(2,154,396)	(2,154,396)	
9	CD-ID	(7,396,215)	(5,705,662)	(1,690,553)		(5,705,662)	(5,705,662)				(5,705,662)		(5,705,662)	
9	CD-WA	(11,433,113)	(8,819,846)	(2,613,267)		(8,819,846)	(8,819,846)	(8,819,846)		(8,819,846)			(8,819,846)	
8	GD-AA	(2,650,725)		(1,829,928)	(820,797)									
	GD-AN	(4,020,550)		(4,020,550)										
	GD-ID	(2,441,701)		(2,441,701)										
	GD-WA	(13,171,148)		(13,171,148)										
	GD-OR	(5,766,749)			(5,766,749)									
Total General Plant		(240,877,797)	(174,325,604)	(50,087,455)	(16,464,738)	(55,051,401)	(119,274,203)	(174,325,604)	(35,818,241)	(81,944,955)	(117,763,196)	(19,233,160)	(37,329,248)	(56,562,408)
Total Accumulated Depr		(2,490,686,325)	(1,956,304,773)	(371,177,873)	(163,203,679)	(1,134,352,037)	(821,952,736)	(1,956,304,773)	(719,666,672)	(535,059,639)	(1,254,726,311)	(414,685,365)	(286,893,097)	(701,578,462)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expense	69.614%	30.386%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID: E-AAMT-12A
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,110,954)	(16,110,954)			(16,110,954)	(16,110,954)		(10,388,343)	(10,388,343)		(5,722,611)	(5,722,611)	
1	Misc Intangible Plt (3030 ED-AN	(2,950,397)	(2,950,397)			(2,950,397)	(2,950,397)		(1,902,416)	(1,902,416)		(1,047,981)	(1,047,981)	
Total Production/Transmission		(19,061,351)	(19,061,351)			(19,061,351)	(19,061,351)		(12,290,759)	(12,290,759)		(6,770,592)	(6,770,592)	
Distribution														
	Franchises (302000) ED-WA	(448,293)	(448,293)			(448,293)	(448,293)	(448,293)				(448,293)	(448,293)	
	Misc Intangible Plt (3030 ED-WA	(69,071)	(69,071)			(69,071)	(69,071)	(69,071)				(69,071)	(69,071)	
Total Distribution		(517,364)	(517,364)			(517,364)	(517,364)	(517,364)				(517,364)	(517,364)	
General Plant - 303000														
7,4	CD-AA	(5,243,205)	(3,676,116)	(1,085,763)	(481,326)	(3,676,116)	(3,676,116)		(2,525,602)	(2,525,602)		(1,150,514)	(1,150,514)	
9,1	CD-AN	(150,278)	(115,929)	(34,349)		(115,929)	(115,929)		(74,751)	(74,751)		(41,178)	(41,178)	
	GD-ID	(167,446)		(167,446)										
	GD-WA	(328,032)		(328,032)										
	GD-OR	(132,304)			(132,304)									
Total General Plant - 303000		(6,021,265)	(3,792,045)	(1,615,590)	(613,630)		(3,792,045)	(3,792,045)		(2,600,353)	(2,600,353)		(1,191,692)	(1,191,692)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(155,652,229)	(109,130,890)	(32,232,464)	(14,288,875)	(109,130,890)	(109,130,890)		(74,976,195)	(74,976,195)		(34,154,695)	(34,154,695)	
9,4	CD-AN	(453,192)	(349,606)	(103,586)		(349,606)	(349,606)		(240,190)	(240,190)		(109,416)	(109,416)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(15,434,115)	(11,906,339)	(3,527,776)		(11,906,339)	(11,906,339)	(11,906,339)				0	0	
4	ED-AN	(13,991,207)	(13,991,207)			(13,991,207)	(13,991,207)		(9,612,379)	(9,612,379)		(4,378,828)	(4,378,828)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,686,446)	(2,686,446)			(2,686,446)	(2,686,446)	(2,686,446)						
8	GD-AA	(281,427)		(194,283)	(87,144)									
	GD-AN	0		0										
	GD-OR	(48,039)			(48,039)									
Total Misc IT Intangible Plant - 3031XX		(188,546,655)	(138,064,488)	(36,058,109)	(14,424,058)	(14,592,785)	(123,471,703)	(138,064,488)	(14,592,785)	(84,828,764)	(99,421,549)	0	(38,642,939)	(38,642,939)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,371,022)	(1,371,022)			(1,371,022)	(1,371,022)		(941,933)	(941,933)		(429,089)	(429,089)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,371,022)	(1,371,022)	0	0	0	(1,371,022)	(1,371,022)	0	(941,933)	(941,933)	0	(429,089)	(429,089)
Total Accumulated Amortization		(215,517,657)	(162,806,270)	(37,673,699)	(15,037,688)	(15,110,149)	(147,696,121)	(162,806,270)	(15,110,149)	(100,661,809)	(115,771,958)	0	(47,034,312)	(47,034,312)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,019,609	122,220	362,279	535,110	1,019,609	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,036,785	0	0	8,439,231	8,439,231	0	0	2,492,577	2,492,577	0	1,104,977	
9	CD-WA / ID / AN	2,327,218	678,639	337,288	779,360	1,795,287	201,076	99,936	230,919	531,931	0	0	
	TOTAL ACCOUNT	19,300,146	800,859	699,567	9,753,701	11,254,127	3,272,093	99,936	2,723,496	6,095,525	845,517	1,104,977	1,950,494
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,764,118	8,497,101	3,135,834	9,131,183	20,764,118	0	0	0	0	0	0	
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	
99	GD-OR / AS	4,311,367	0	0	0	0	0	0	0	0	4,311,367	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	131,329,748	0	0	92,077,913	92,077,913	0	0	27,195,764	27,195,764	0	12,056,071	
9	CD-WA / ID / AN	31,444,182	9,431,221	6,280,392	8,545,372	24,256,985	2,794,413	1,860,842	2,531,942	7,187,197	0	0	
	TOTAL ACCOUNT	212,900,015	17,928,322	9,416,226	109,754,468	137,099,016	27,845,013	1,860,842	29,727,706	59,433,561	4,311,367	12,056,071	16,367,438
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,723,924	1,356,875	7,798	2,359,251	3,723,924	0	0	0	0	0	0	
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	
7	CD-AA	71,560,392	0	0	50,172,422	50,172,422	0	0	14,818,726	14,818,726	0	6,569,244	
9	CD-WA / ID / AN	4,486,721	3,216,574	7,622	236,996	3,461,192	953,051	2,258	70,220	1,025,529	0	0	
	TOTAL ACCOUNT	80,186,936	4,573,449	15,420	52,768,669	57,357,538	1,186,174	2,258	15,006,766	16,195,198	12,109	6,622,091	6,634,200
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,755,283	26,074,067	12,261,971	23,419,245	61,755,283	0	0	0	0	0	0	
99	GD-WA / ID / AN	16,315,342	0	0	0	0	9,941,741	3,437,969	2,935,632	16,315,342	0	0	
99	GD-OR / AS	4,819,950	0	0	0	0	0	0	0	0	4,819,950	0	
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	
7	CD-AA	7,566,733	0	0	5,305,188	5,305,188	0	0	1,566,919	1,566,919	0	694,626	
9	CD-WA / ID / AN	7,289,000	1,561,713	804,904	3,256,336	5,622,953	462,726	238,488	964,833	1,666,047	0	0	
	TOTAL ACCOUNT	97,843,495	27,635,780	13,066,875	31,980,769	72,683,424	10,404,467	3,676,457	5,534,477	19,615,401	4,819,950	724,720	5,544,670

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	5,793,438	496,583	186,345	3,786,304	4,469,232	147,134	55,213	1,121,859	1,324,206	0	0	0
	TOTAL ACCOUNT	6,521,889	555,449	186,345	4,209,001	4,950,795	369,487	55,213	1,124,452	1,549,152	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,487,717	1,516,054	487,047	6,484,616	8,487,717	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,597,784	0	0	0	0	2,689,325	468,660	439,799	3,597,784	0	0	0
99	GD-OR / AS	1,104,342	0	0	0	0	0	0	0	0	1,104,342	0	1,104,342
8	GD-AA	5,788,784	0	0	0	0	0	0	3,996,287	3,996,287	0	1,792,497	1,792,497
7	CD-AA	15,839,528	0	0	11,105,410	11,105,410	0	0	3,280,049	3,280,049	0	1,454,069	1,454,069
9	CD-WA / ID / AN	2,015,295	20,515	747,993	786,150	1,554,658	6,079	221,626	232,932	460,637	0	0	0
	TOTAL ACCOUNT	36,833,450	1,536,569	1,235,040	18,376,176	21,147,785	2,695,404	690,286	7,949,067	11,334,757	1,104,342	3,246,566	4,350,908
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,250,662	397,673	15,791	2,837,198	3,250,662	0	0	0	0	0	0	0
99	GD-WA / ID / AN	203,039	0	0	0	0	108,122	0	94,917	203,039	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,332,110	0	0	933,969	933,969	0	0	275,853	275,853	0	122,288	122,288
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,036,920	397,673	15,791	3,771,167	4,184,631	108,122	0	531,292	639,414	18,586	194,289	212,875
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	26,597,214	12,802,155	7,816,504	5,978,555	26,597,214	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,231,811	0	0	0	0	2,604,338	806,884	820,589	4,231,811	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,394,512	250,008	337,906	487,854	1,075,768	74,076	100,120	144,548	318,744	0	0	0
	TOTAL ACCOUNT	32,795,849	13,052,163	8,154,410	6,836,936	28,043,509	2,678,414	907,004	1,074,574	4,659,992	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	43,851,839	12,968,071	6,529,357	24,354,411	43,851,839	0	0	0	0	0	0	0
99	GD-WA / ID / AN	891,655	0	0	0	0	597,694	287,839	6,122	891,655	0	0	0
99	GD-OR / AS	745,809	0	0	0	0	0	0	0	0	745,809	0	745,809
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	100,766,729	0	0	70,649,569	70,649,569	0	0	20,866,774	20,866,774	0	9,250,386	9,250,386
9	CD-WA/ ID / AN	20,157,848	10,311,803	2,753,518	2,485,048	15,550,369	3,055,324	815,851	736,304	4,607,479	0	0	0
	TOTAL ACCOUNT	166,657,178	23,279,874	9,282,875	97,489,028	130,051,777	3,653,018	1,103,690	21,777,161	26,533,869	745,809	9,325,723	10,071,532
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	289,072	0	6,846	282,226	289,072	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	614	614	0	275	275
7	CD-AA	851,934	0	0	597,308	597,308	0	0	176,418	176,418	0	78,208	78,208
9	CD-WA/ ID / AN	16,127	0	5,712	6,728	12,440	0	1,693	1,994	3,687	0	0	0
	TOTAL ACCOUNT	1,167,114	0	12,558	886,262	898,820	0	1,693	179,026	180,719	9,092	78,483	87,575
	TOTAL GENERAL PLANT	659,359,779	89,760,138	42,085,107	335,942,964	467,788,209	52,212,192	8,397,379	85,628,017	146,237,588	11,931,398	33,402,584	45,333,982

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	12,130,423	319,716	0	11,810,707	12,130,423	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	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,767,036	319,716	0	16,323,123	16,642,839	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,657,426	4,420,069	0	23,237,357	27,657,426	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	337,781	0	0	0	0	0	0	0	0	337,781	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,450,325	0	0	84,450,132	84,450,132	0	0	24,942,853	24,942,853	0	11,057,340	
9		CD-WA / ID / AN	1,044,613	343,149	0	462,697	805,846	101,673	0	137,094	238,767	0	0	
		TOTAL ACCOUNT	149,910,543	4,763,218	0	108,150,186	112,913,404	101,673	0	25,370,169	25,471,842	337,781	11,187,516	11,525,297
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,173,727	0	0	4,173,727	4,173,727	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	315,312	0	0	0	0	0	0	217,676	217,676	0	97,636	
7		CD-AA	27,157,866	0	0	19,040,923	19,040,923	0	0	5,623,851	5,623,851	0	2,493,092	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	31,646,905	0	0	23,214,650	23,214,650	0	0	5,841,527	5,841,527	0	2,590,728	2,590,728
	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	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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
	303120	Misc Intangible Plant--Software 12.5 YR										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
	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	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0
9		CD-WA / ID / AN	16,729,215	12,905,418	0	0	12,905,418	3,823,797	0	0	3,823,797	0
		TOTAL ACCOUNT	18,591,988	14,684,945	0	58,365	14,743,310	3,823,797	0	17,239	3,841,036	0
	30313X	Misc Intangible Plant--Term SAAS Software										
99		ED-WA / ID / AN	361,905	0	0	361,905	361,905	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	16,972,483	0	0	11,899,747	11,899,747	0	0	3,514,662	3,514,662	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	17,334,388	0	0	12,261,652	12,261,652	0	0	3,514,662	3,514,662	0
		TOTAL	373,417,536	19,767,879	0	257,111,284	276,879,163	4,948,064	771,517	62,448,838	68,168,419	763,732

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2023 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	(69,916,593)	(49,019,922)	(14,478,328)	(6,418,343)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,403,259)	(4,489,453)	(1,325,987)	(587,819)
7	283750	CD-AA	(5,543)	(3,886)	(1,148)	(509)
		Total	(76,965,164)	(54,153,030)	(15,805,463)	(7,006,671)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2023	
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	6,570,738	6,570,738	0	0	0	0	6,570,738
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	733	733	0	0	0	0	733
7/4	154550 Supply Chain Average Cost Variance	0	0	(98)	(98)	0	0	0	0	(98)
7/4	154560 Supply Chain Invoice Price Variance	0	0	85	85	0	0	0	0	85
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	122,700,675	56,586,854	0	179,287,529	102,359,005	47,937,697	20,341,670	8,649,157	0
TOTAL		122,700,675	56,586,854	6,571,458	185,858,987	102,359,005	47,937,697	20,341,670	8,649,157	6,571,458

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