

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$608,799
2	Interdepartmental Sales	1,355
3	Sales for Resale	163,559
4	Total Sales of Electricity	773,713
5	Other Revenue	28,525
6	Total Electric Revenue	802,238
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	185,759
8	Purchased Power	132,825
9	Depreciation/Amortization	46,147
10	Regulatory Amortization	(12,867)
11	Taxes	11,443
12	Total Production & Transmission	363,307
	Distribution	
13	Operating Expenses	39,001
14	Depreciation/Amortization	40,012
	Regulatory Amortizations	
16	Taxes	50,175
17	Total Distribution	132,975
18	Customer Accounting	10,561
19	Customer Service & Information	25,977
20	Sales Expenses	44
	Administrative & General	
21	Operating Expenses	84,593
22	Depreciation/Amortization	48,411
23	Regulatory Deferrals/Amortization	(4,563)
24	Taxes	4,493
25	Total Admin. & General	132,934
26	Total Electric Expenses	665,798
27	OPERATING INCOME BEFORE FIT	136,441
	FEDERAL INCOME TAX	0
28	Current Accrual	(2,589)
29	Debt Interest	0
30	Deferred Income Taxes	(9,680)
31	Amortized ITC - Noxon	(313)
32	NET OPERATING INCOME	\$149,022
	RATE BASE	
	PLANT IN SERVICE	
33	Intangible	\$251,075
34	Production	1,020,664
35	Transmission	661,631
36	Distribution	1,544,368
37	General	320,563
38	Total Plant in Service	3,798,300
	ACCUMULATED DEPRECIATION/AMORT	
39	Intangible	(114,830)
40	Production	(482,773)
41	Transmission	(178,571)
42	Distribution	(475,618)
43	General	(118,705)
44	Total Accumulated Depreciation	(1,370,498)
45	NET PLANT	2,427,802
46	DEFERRED TAXES	(402,853)
47	Net Plant After DFTT	2,024,949
48	DEFERRED DEBITS AND CREDITS & OTHER	40,156
49	WORKING CAPITAL	102,359
50	TOTAL RATE BASE	\$2,167,464

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)	215,814,454	149,022,880	66,791,574
	Adjustments			
	Adjusted Net Operating Income (Loss)	215,814,454	149,022,880	66,791,574
E-APL	Electric Net Rate Base	3,231,855,610	2,167,464,145	1,064,391,465
	RATE OF RETURN	6.678%	6.875%	6.275%

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		400.000%	274.811%	125.189%
		Percent		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					
		Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
		Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
		Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	0
		Adjustments		0	0	0	0
		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%

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		Gas North/Oregon 4-Factor		14,581,563	0	10,070,421	4,511,142
		Direct O & M Accts 500 - 894		22,667,120	0	15,453,013	7,214,107
		Direct O & M Accts 901 - 935		1,474,040	0	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		38,722,723	0	26,997,474	11,725,249
		Total		100.000%	0.000%	69.720%	30.280%
		Percentage					
		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%
		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	
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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 Percentage		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant Percentage		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 Percent	12-01-2022 thru 12-31-2023	1,555,198,909	1,068,749,789	486,449,120	
				100.000%	68.721%	31.279%	
11		Book Depreciation Percent	01-01-2023 thru 12-31-2023	152,028,671	101,381,664	50,647,007	
				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	-166,154,546 100.000%	-111,475,741 67.092%	-54,678,805 32.908%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-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
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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-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
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 Supply	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	407450/407499	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 EXPENSE	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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-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
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, 396200	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 De	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			(2,855,424)			(2,589,484)			(265,940)
E-FIT		DEFERRED FEDERAL INCOME TAX			(19,655,831)			(9,679,851)			(9,975,980)
E-FIT		AMORTIZED ITC			(484,788)			(312,591)			(172,197)
		ELECTRIC NET OPERATING INCOME (LOSS)			215,814,454			149,022,880			66,791,574

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%
-------	---	-------------------------------	----------	---------	---------

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

			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	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	Rearadan 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-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	(115,283,590)	(87,692,692)	(27,590,898)
	Taxable Net Operating Income	(13,597,261)	(12,330,878)	(1,266,383)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,855,424)	(2,589,484)	(265,940)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(2,855,424)	(2,589,484)	(265,940)
E-DTE	Deferred FIT	15,589,426	13,024,981	2,564,445
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	(22,996,043)	(12,581,926)	(10,414,117)

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: 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:
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	(288,789)	0	(288,789)	(195,228)	0	(195,228)	(93,561)	0	(93,561)
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)
99	997145	Sec 174 Research Costs	0	3,447,565	3,447,565	0	2,302,422	2,302,422	0	1,145,143	1,145,143
		TOTAL SCHEDULE M ADJUSTMENTS	50,870,955	(166,154,545)	(115,283,590)	23,783,048	(111,475,740)	(87,692,692)	27,087,907	(54,678,805)	(27,590,898)

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
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended December 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-DTE-12A

AVISTA UTILITIES

Ref/Basi	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 - Washington	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	(14,600,264)	(14,600,264)	0	(9,750,640)	(9,750,640)	0	(4,849,624)	(4,849,624)
99	411100	Deferred Federal Income Tax Expense - Washington	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	(14,600,264)	(13,294,482)	1,612,929	(9,750,640)	(8,137,711)	(307,147)	(4,849,624)	(5,156,771)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	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	5,003,352	15,589,426	9,683,542	3,341,439	13,024,981	902,532	1,661,913	2,564,445
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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			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

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

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			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	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-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
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

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		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	1,160,768,414	864,180,171	2,024,948,585	531,559,265	476,925,330	1,008,484,595
	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 (182331)	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	2,277,827,582	889,636,563	2,167,464,145	575,869,717	488,521,748	1,064,391,465

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		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		272,723	
	ED-WA	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		20,587,230	
	ED-WA	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 Stor		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		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						
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 Depreciaton 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 Expens	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 (303000) 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 (303000) 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	
9,4	CD-WA	2,902,349	2,238,959	663,390		2,238,959	2,238,959	2,238,959		2,238,959			0	
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	
	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		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 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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-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)	(80,018,145)	(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)		(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)	(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)	(174,907,430)		(112,780,311)	(112,780,311)		(62,127,119)	(62,127,119)
Total Electric Production		(741,067,998)	(741,067,998)		(289,520,295)	(451,537,703)	(741,067,998)	(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)	(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)		(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 Transmission		(278,322,106)	(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)	(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)		(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)	(762,599,065)		(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)		(1,707,846)							
Total Gas Underground Stor		(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)		(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)		(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	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)
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)	(535,069,639)	(1,254,726,311)	(414,685,365)	(286,893,097)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

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	
Production/Transmission														
1	Franchises (302000)	ED-AN	(16,110,954)	(16,110,954)			(16,110,954)		(10,388,343)	(10,388,343)			(5,722,611)	(5,722,611)
1	Misc Intangible Pft (30300)	ED-AN	(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)		(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)				
	Misc Intangible Pft (30300)	ED-WA	(69,071)	(69,071)			(69,071)		(69,071)	(69,071)				
Total Distribution			(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)							
9,1		CD-AN	(150,278)	(115,929)	(34,349)			(3,676,116)		(2,525,602)	(2,525,602)		(1,150,514)	(1,150,514)
		GD-ID	(167,446)		(167,446)			(115,929)		(74,751)	(74,751)		(41,178)	(41,178)
		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)			(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)							
9,4		CD-AN	(453,192)	(349,606)	(103,586)			(109,130,890)		(74,976,195)	(74,976,195)		(34,154,695)	(34,154,695)
9		CD-ID	0	0	0		0	(349,606)		(240,190)	(240,190)		(109,416)	(109,416)
9		CD-WA	(15,434,115)	(11,906,339)	(3,527,776)			0		0	0		0	0
4		ED-AN	(13,991,207)	(13,991,207)				(11,906,339)		(11,906,339)	(11,906,339)		0	0
		ED-ID	0	0	0			(13,991,207)		(9,612,379)	(9,612,379)		(4,378,828)	(4,378,828)
		ED-WA	(2,686,446)	(2,686,446)				0		0	0		0	0
8		GD-AA	(281,427)		(194,283)		(87,144)							
		GD-AN	0	0	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)	(84,828,764)	(99,421,549)		0	(38,642,939)
Gas Underground Storage														
		GD-AN	0	0	0		0							
Total Gas Underground Storage			0	0	0		0							
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0		0			0	0		0	0
9		CD-ID	0	0	0		0			0	0		0	0
9		CD-WA	0	0	0		0			0	0		0	0
4		ED-AN	(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	0
		GD-WA	0	0	0		0			0	0		0	0
		GD-OR	0	0	0		0			0	0		0	0
Total General Plant - 390200, 396200			(1,371,022)	(1,371,022)	0		0		0	(941,933)	(941,933)		0	(429,089)
Total Accumulated Amortization			(215,517,657)	(162,806,270)	(37,673,699)		(15,037,688)		(15,110,149)	(100,661,809)	(115,771,958)		0	(47,034,312)

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	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	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,036,785	0	0	8,439,231	8,439,231	0	0	2,492,577	0	1,104,977	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	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	4,311,367	0	4,311,367	
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	0	12,056,071	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	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	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	0	52,847	52,847	
7		CD-AA	71,560,392	0	0	50,172,422	50,172,422	0	0	14,818,726	0	6,569,244	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	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	4,819,950	0	4,819,950	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	0	30,094	30,094	
7		CD-AA	7,566,733	0	0	5,305,188	5,305,188	0	0	1,566,919	0	694,626	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	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	ELECTRIC			GAS NORTH			OREGON GAS					
			Total	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	
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	0	0	
99		GD-OR / AS	20,792	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	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	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	
		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	
99		GD-WA / ID / AN	3,597,784	0	0	0	0	2,689,325	468,660	439,799	3,597,784	0	0	
99		GD-OR / AS	1,104,342	0	0	0	0	0	0	0	0	1,104,342	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	
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	
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	
		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	
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	116,787	0	0	116,787	116,787	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	
99		GD-WA / ID / AN	203,039	0	0	0	0	108,122	0	94,917	203,039	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	
7		CD-AA	1,332,110	0	0	933,969	933,969	0	0	275,853	275,853	0	122,288	
9		CD-WA / ID / AN	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	
99		GD-WA / ID / AN	4,231,811	0	0	0	0	2,604,338	806,884	820,589	4,231,811	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	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	
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	
		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	ELECTRIC			GAS NORTH			OREGON GAS					
			Total	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	
99		GD-WA / ID / AN	891,655	0	0	0	0	597,694	287,839	6,122	891,655	0	0	
99		GD-OR / AS	745,809	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	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		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	
		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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	0	275	275	
7		CD-AA	851,934	0	0	597,308	597,308	0	0	176,418	176,418	0	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	
		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 *****				***** GASNORTH *****				***** 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	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0	
		TOTAL ACCOUNT	20,767,036	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	0	0
99		GD-WA / ID / AN	0	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	337,781	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	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	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	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	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	315,312	0	0	0	0	0	0	217,676	217,676	0	97,636	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	2,493,092	
9		CD-WA / ID / AN	0	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	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	ELECTRIC *****				GASNORTH *****				OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	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	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0	7,642	7,642	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	0	0	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	7,642	7,642	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	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	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	1,558,074	1,558,074	0
9		CD-WA / ID / AN	0	0	0	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	1,558,074	1,558,074	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	27,606,222	28,369,954	0

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-F	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: 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
COMMON WORKING CAPITAL
For Twelve Months Ended December 31, 2023
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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:

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

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	-
27	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
28	Current Accrual	-
29	Debt Interest	(41)
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$41
	RATE BASE	
	PLANT IN SERVICE	
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	7,079
47	Net Plant After DFIT	7,079
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$7,079

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

		Alloc	Electric	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(11,826,522)	(7,625,741)	(4,200,781)
	Production	1	(164,212,766)	(105,884,392)	(58,328,374)
	Transmission	1	(106,426,927)	(68,624,083)	(37,802,844)
	Distribution	10	(240,535,114)	(165,298,136)	(75,236,978)
	General Utility (Direct)	13	(13,682,563)	(9,455,472)	(4,227,091)
General/Intangible	CD AA	4	(50,502,253)	(34,696,563)	(15,805,690)
General/Intangible	CD AN	4	0	0	0
Subtotal			<u>(587,186,145)</u>	<u>(391,584,386)</u>	<u>(195,601,759)</u>
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(5,670,304)	(3,656,212)	(2,014,092)
CDA Lake Settlement-Costs		1	137,237	88,490	48,747
Subtotal			<u>(5,533,067)</u>	<u>(3,567,722)</u>	<u>(1,965,345)</u>
Total Plant DFIT			<u>(592,719,212)</u>	<u>(395,152,108)</u>	<u>(197,567,104)</u>
ADFIT-Plant - AFUDC Equity*		4	0	-	-
Colstrip PCB - Elec		1	0	0	0
AFUDC - CWIP Intangibles		4	(3,886)	(2,670)	(1,216)
FMB & MTN Redeemed		12	(928,653)	(620,192)	(308,461)
Total Other Deferred FIT			<u>(932,539)</u>	<u>(622,861)</u>	<u>(309,678)</u>
Total Deferred FIT			J <u>(593,651,751)</u>	<u>(395,774,969)</u>	<u>(197,876,782)</u>
Amount per ROO at 12/31/2023 AMA			(601,853,379)	L (402,853,476)	(198,999,903)
Adjustment			8,201,628	7,078,507	1,123,121
Allocation Notes:					
Production/Transmission		1	100.000%	64.480%	35.520%
Jurisdictional four-factor		4	100.000%	68.703%	31.297%
Net electric distribution plant - AMA		10	100.000%	68.721%	31.279%
Net electric plant - AMA		12	100.000%	66.784%	33.216%
Net electric general plant - AMA		13	100.000%	69.106%	30.894%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

AVISTA UTILITIES
Gas Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

		Alloc	Gas	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(575,036)	(401,013)	(174,023)
	UG Storage	1	(4,737,603)	(3,223,465)	(1,514,138)
	Distribution	12	(90,716,362)	(64,352,373)	(26,363,989)
	General (Direct)	13	(5,596,603)	(4,371,451)	(1,225,152)
General/Intangible	CD AA	4	(14,916,143)	(10,402,071)	(4,514,072)
General/Intangible	CD AN	12	0	0	0
Total Plant DFIT			(116,541,747)	(82,750,372)	(33,791,375)
ADFIT-Plant - AFUDC Equity*		4	0	0	0
AFUDC - CWIP Intangibles		4	(1,148)	(800)	(347)
FMB & MTN Redeemed		12	(274,283)	(194,571)	(79,712)
Total Other Deferred FIT			(275,431)	(195,372)	(80,060)
Total Deferred FIT		K	(116,817,179)	(82,945,744)	(33,871,435)
Amount per ROO at 12/31/2023 AMA			(118,109,599)	(83,594,765)	(34,514,834)
Adjustment			1,292,420	649,021	643,399
Allocation Notes:					
System Contract Demand		1	100.000%	68.040%	31.960%
Jurisdictional four-factor		4	100.000%	69.737%	30.263%
Net gas plant - AMA		12	100.000%	70.938%	29.062%
Net gas general plant - AMA		13	100.000%	78.109%	21.891%

Source of Allocation Factors: Results of Operations Report G-PLT-12A
(1) Source: Results of Operations (G-PLT-12A)

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

		Total System	Electric	Gas - North	Gas - South
Electric		(536,683,892)	(536,683,892)		
GAS North		(101,625,606)		(101,625,606)	
GAS Oregon		(59,723,771)			(59,723,771)
General Utility	CD AA	(72,030,826)	(50,502,253)	(14,916,143)	(6,612,430)
General Utility	CD AN	0	0	0	
Total Accelerated Tax Depr		<u>(770,064,094)</u>	(587,186,144)	(116,541,749)	(66,336,200)
		A			
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	B 0	0		
CDA Lake IPA Fund	283325 ED AN	C 0	0		
CDA Lake Settlement	283382 ED AN	D (5,670,304)	(5,670,304)		
CDA Lake Settlement - Costs	283333 ED AN	E 137,237	137,237		
Colstrip PCB	283200 ED AN	F 0	0		
AFUDC - CWIP Intangibles	283750 CD AA	G (5,543)	(3,886)	(1,148)	(509)
FMB & MTN Redeemed	283850 CD AA	H (1,324,528)	(928,653)	(274,283)	(121,592)
ADFIT-Plant - AFUDC Equity*	282919 CD AA	I 0	0	0	0
Total Other Deferred FIT		<u>(6,863,138)</u>	(6,465,607)	(275,431)	(122,101)
Total Deferred FIT		<u>(776,927,232)</u>	(593,651,751)	(116,817,180)	(66,458,301)
			J	K	

*REVISED Flow through, balance returned to customers, removed

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	70.112%	20.708%	9.180%
CD AN - 9	100.000%	77.144%	22.856%	0.000%

AVISTA UTILITIES

12/31/2022 Balance Pt

Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202212	(73,382,674)	-	(73,382,674)	(829,329)	(537,831,752)	(101,133,064)	(60,673,094)	(773,849,913)
202301	(72,912,916)	-	(72,912,916)	(829,329)	(538,434,055)	(101,239,177)	(60,730,110)	(774,145,587)
202302	(72,443,158)	-	(72,443,158)	(829,329)	(539,036,358)	(101,345,290)	(60,787,126)	(774,441,261)
202303	(71,973,400)	-	(71,973,400)	(829,329)	(539,638,661)	(101,451,403)	(60,844,142)	(774,736,935)
202304	(71,503,642)	-	(71,503,642)	(829,329)	(540,240,964)	(101,557,516)	(60,901,158)	(775,032,609)
202305	(71,033,884)	-	(71,033,884)	(829,329)	(540,843,267)	(101,663,629)	(60,958,174)	(775,328,283)
202306	(70,564,126)	-	(70,564,126)	(829,329)	(541,445,570)	(101,769,742)	(61,015,190)	(775,623,957)
202307	(70,094,368)	-	(70,094,368)	(829,329)	(542,047,873)	(101,875,855)	(61,072,206)	(775,919,631)
202308	(69,624,610)	-	(69,624,610)	(829,329)	(542,650,176)	(101,981,968)	(61,129,222)	(776,215,305)
202309	(67,152,217)	-	(67,152,217)	(829,329)	(542,612,172)	(102,538,456)	(59,641,662)	(772,773,836)
202310	(66,682,459)	-	(66,682,459)	(829,329)	(543,214,475)	(102,644,569)	(59,698,678)	(773,069,510)
202311	(66,212,701)	-	(66,212,701)	(829,329)	(543,816,778)	(102,750,682)	(59,755,694)	(773,365,184)
202312	(64,220,628)	-	(64,220,628)	(829,329)	(543,934,603)	(101,397,407)	(59,633,455)	(770,015,422)
AMA	(69,916,594)	-	(69,916,594)	(829,329)	(541,238,628)	(101,840,294)	(60,557,220)	(774,382,064)
EOP	(64,220,628)	-	(64,220,628)	(829,329)	(543,934,603)	(101,397,407)	(59,633,455)	(770,015,422)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202212	(2,227,858)	-	(2,227,858)	829,329	4,519,441	(585,557)	1,201,792	3,737,148
202301	(2,100,998)	-	(2,100,998)	829,329	4,559,814	(463,941)	1,216,730	4,040,933
202302	(1,974,139)	-	(1,974,139)	829,329	4,600,187	(342,326)	1,231,668	4,344,719
202303	(1,847,279)	-	(1,847,279)	829,329	4,640,560	(220,710)	1,246,606	4,648,505
202304	(1,720,420)	-	(1,720,420)	829,329	4,680,933	(99,095)	1,261,544	4,952,291
202305	(1,593,560)	-	(1,593,560)	829,329	4,721,306	22,521	1,276,481	5,256,077
202306	(1,466,701)	-	(1,466,701)	829,329	4,761,679	144,137	1,291,419	5,559,863
202307	(1,339,841)	-	(1,339,841)	829,329	4,802,052	265,752	1,306,357	5,863,649
202308	(1,212,981)	-	(1,212,981)	829,329	4,842,425	387,368	1,321,295	6,167,435
202309	(3,088,757)	-	(3,088,757)	829,329	4,242,490	959,358	(208,343)	2,734,078
202310	(2,961,897)	-	(2,961,897)	829,329	4,282,863	1,080,974	(193,405)	3,037,864
202311	(2,835,038)	-	(2,835,038)	829,329	4,323,236	1,202,590	(178,467)	3,341,650
202312	(4,230,493)	-	(4,230,493)	829,329	3,879,131	(135,183)	(342,784)	(0)
AMA	(2,114,232)	-	(2,114,232)	829,329	4,554,736	214,688	833,449	4,317,970
EOP	(4,230,493)	-	(4,230,493)	829,329	3,879,131	(135,183)	(342,784)	(0)

Revised Per Power Tax:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202212	(75,610,531)	-	(75,610,531)	-	(533,312,311)	(101,718,621)	(59,471,302)	(770,112,765)
202301	(75,013,914)	-	(75,013,914)	-	(533,874,241)	(101,703,119)	(59,513,380)	(770,104,653)
202302	(74,417,296)	-	(74,417,296)	-	(534,436,171)	(101,687,616)	(59,555,458)	(770,096,542)
202303	(73,820,679)	-	(73,820,679)	-	(534,998,101)	(101,672,113)	(59,597,536)	(770,088,430)
202304	(73,224,061)	-	(73,224,061)	-	(535,560,031)	(101,656,611)	(59,639,614)	(770,080,318)
202305	(72,627,444)	-	(72,627,444)	-	(536,121,962)	(101,641,108)	(59,681,692)	(770,072,206)
202306	(72,030,826)	-	(72,030,826)	-	(536,683,892)	(101,625,606)	(59,723,771)	(770,064,094)
202307	(71,434,208)	-	(71,434,208)	-	(537,245,822)	(101,610,103)	(59,765,849)	(770,055,982)
202308	(70,837,591)	-	(70,837,591)	-	(537,807,752)	(101,594,600)	(59,807,927)	(770,047,870)
202309	(70,240,973)	-	(70,240,973)	-	(538,369,682)	(101,579,098)	(59,850,005)	(770,039,758)
202310	(69,644,356)	-	(69,644,356)	-	(538,931,612)	(101,563,595)	(59,892,083)	(770,031,646)
202311	(69,047,738)	-	(69,047,738)	-	(539,493,542)	(101,548,093)	(59,934,161)	(770,023,534)
202312	(68,451,121)	-	(68,451,121)	-	(540,055,472)	(101,532,590)	(59,976,239)	(770,015,422)
AMA	(72,030,826)	-	(72,030,826)	-	(536,683,892)	(101,625,606)	(59,723,771)	(770,064,094)
EOP	(68,451,121)	-	(68,451,121)	-	(540,055,472)	(101,532,590)	(59,976,239)	(770,015,422)

Per GL:

	254393	190393	Net	254393	190393	Net
	ED	ED	ED	GD	GD	GD
<u>Accounting Period</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>
202212	(39,493,065)	8,293,544	(31,199,521)	(18,644,559)	3,915,357	(14,729,202)
202301	(36,046,885)	7,569,846	(28,477,039)	(16,075,075)	3,375,766	(12,699,310)
202302	(33,873,628)	7,113,462	(26,760,166)	(14,039,613)	2,948,319	(11,091,295)
202303	(31,272,746)	6,567,277	(24,705,469)	(12,263,261)	2,575,285	(9,687,976)
202304	(29,217,066)	6,135,584	(23,081,482)	(11,120,898)	2,335,389	(8,785,509)
202305	(27,284,241)	5,729,691	(21,554,550)	(10,719,928)	2,251,185	(8,468,743)
202306	(25,251,472)	5,302,809	(19,948,663)	(10,404,199)	2,184,882	(8,219,317)
202307	(22,732,007)	4,773,722	(17,958,286)	(10,114,084)	2,123,958	(7,990,127)
202308	(20,188,606)	4,239,607	(15,948,999)	(9,810,608)	2,060,228	(7,750,380)
202309	(17,633,962)	3,703,132	(13,930,830)	(9,078,685)	1,906,524	(7,172,161)
202310	(16,572,426)	3,480,209	(13,092,216)	(8,506,197)	1,786,301	(6,719,896)
202311	(15,438,745)	3,242,136	(12,196,608)	(7,496,153)	1,574,192	(5,921,961)
202312	(13,852,426)	2,909,010	(10,943,417)	(8,468,305)	1,778,344	(6,689,961)
AMA	(25,182,044)	5,288,229	(19,893,815)	(11,098,761)	2,330,740	(8,768,021)
EOP	(13,852,426)	2,909,010	(10,943,417)	(8,468,305)	1,778,344	(6,689,961)
Adjustment			8,950,398			2,078,060

In April 2021, when all accounting applications were approved in all 3 states, the Company transferred ADFIT associated with IDD#5 and meters to the regulatory liability. FERC 282900 - ADFIT was debited and FERC 254393 was credited.

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
202212			(5,763,133)	276,721
202312			(5,577,475)	(206,419)
Total	0	0	(11,340,608)	70,303
Average	0	0	(5,670,304)	35,151
202301			(5,747,662)	277,294
202302			(5,732,190)	277,866
202303			(5,716,719)	278,439
202304			(5,701,247)	279,012
202305			(5,685,776)	279,584
202306			(5,670,304)	280,157
202307			(5,654,833)	280,729
202308			(5,639,361)	281,302
202309			(5,623,890)	(208,136)
202310			(5,608,418)	(207,564)
202311			(5,592,947)	(206,991)
Total	0	0	(68,043,650)	1,646,843
Average of monthly averages	0	0	(5,670,304)	137,237
	B	C	D	E

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2023

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP <u>283750</u> <u>CD.AA</u>	Intangibles	*REVISED Flow through, balance returned to customers, remove AFUDC - CWIP <u>282919</u> <u>CD.AA</u>
202212	0	(1,338,270)		(7,184)	(5,923,743)
202312	0	(1,312,404)		32,205	(6,799,966)
Total	0	(2,650,674)		25,021	(12,723,709)
Average	0	(1,325,337)		12,510	(6,361,855)
202301	0	(1,336,046)		(7,184)	(5,923,743)
202302	0	(1,333,474)		(7,184)	(5,923,743)
202303	0	(1,330,902)		(7,184)	(6,217,464)
202304	0	(1,328,331)		(7,184)	(6,217,464)
202305	0	(1,325,759)		(7,184)	(6,217,464)
202306	0	(1,323,851)		(7,184)	(6,511,185)
202307	0	(1,321,943)		(7,184)	(6,511,185)
202308	0	(1,320,035)		(7,184)	(6,511,185)
202309	0	(1,318,127)		(7,184)	(6,814,609)
202310	0	(1,316,220)		(7,184)	(6,814,609)
202311	0	(1,314,312)		(7,184)	(6,814,609)
Total	0	(15,894,337)		(66,517)	(76,839,115)
Average of monthly averages	0	(1,324,528)		(5,543)	(6,403,260)
	F	H		G	I

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
202212			\$ (5,763,133.15)	- \$	(5,763,133.15)
202301	\$ (5,763,133.15)	\$ 15,471.50	\$ (5,747,661.65)	- \$	(5,747,661.65)
202302	\$ (5,747,661.65)	\$ 15,471.50	\$ (5,732,190.15)	- \$	(5,732,190.15)
202303	\$ (5,732,190.15)	\$ 15,471.50	\$ (5,716,718.65)	- \$	(5,716,718.65)
202304	\$ (5,716,718.65)	\$ 15,471.50	\$ (5,701,247.15)	- \$	(5,701,247.15)
202305	\$ (5,701,247.15)	\$ 15,471.50	\$ (5,685,775.65)	- \$	(5,685,775.65)
202306	\$ (5,685,775.65)	\$ 15,471.50	\$ (5,670,304.15)	- \$	(5,670,304.15)
202307	\$ (5,670,304.15)	\$ 15,471.50	\$ (5,654,832.65)	- \$	(5,654,832.65)
202308	\$ (5,654,832.65)	\$ 15,471.50	\$ (5,639,361.15)	- \$	(5,639,361.15)
202309	\$ (5,639,361.15)	\$ 15,471.50	\$ (5,623,889.65)	- \$	(5,623,889.65)
202310	\$ (5,623,889.65)	\$ 15,471.50	\$ (5,608,418.15)	- \$	(5,608,418.15)
202311	\$ (5,608,418.15)	\$ 15,471.50	\$ (5,592,946.65)	- \$	(5,592,946.65)
202312	\$ (5,592,946.65)	\$ 15,471.50	\$ (5,577,475.15)	- \$	(5,577,475.15)
			\$ 185,658.00		

FERC	182381
Calculated ADFIT	
Deferral	
Amort	
(5,763,133.27)	27,443,491.75 (73,673.80)
(5,747,661.77)	27,369,817.95 (73,673.80)
(5,732,190.27)	27,296,144.15 (73,673.80)
(5,716,718.77)	27,222,470.35 (73,673.80)
(5,701,247.28)	27,148,796.55 (73,673.80)
(5,685,775.78)	27,075,122.75 (73,673.80)
(5,670,304.28)	27,001,448.95 (73,673.80)
(5,654,832.78)	26,927,775.15 (73,673.80)
(5,639,361.28)	26,854,101.35 (73,673.80)
(5,623,889.79)	26,780,427.55 (73,673.80)
(5,608,418.29)	26,706,753.75 (73,673.80)
(5,592,946.79)	26,633,079.95 (73,673.80)
(5,577,475.29)	26,559,406.15 (73,673.80)

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
202212			276,721.25	- \$	276,721.25
202301	\$ 276,721.25	\$ 572.59	277,293.84	- \$	277,293.84
202302	\$ 277,293.84	\$ 572.59	277,866.43	- \$	277,866.43
202303	\$ 277,866.43	\$ 572.59	278,439.02	- \$	278,439.02
202304	\$ 278,439.02	\$ 572.59	279,011.61	- \$	279,011.61
202305	\$ 279,011.61	\$ 572.59	279,584.20	- \$	279,584.20
202306	\$ 279,584.20	\$ 572.59	280,156.79	- \$	280,156.79
202307	\$ 280,156.79	\$ 572.59	280,729.38	- \$	280,729.38
202308	\$ 280,729.38	\$ 572.59	281,301.97	- \$	281,301.97
202309	\$ 281,301.97	\$ (489,438.41)	(208,136.44)	- \$	(208,136.44)
202310	\$ (208,136.44)	\$ 572.59	(207,563.85)	- \$	(207,563.85)
202311	\$ (207,563.85)	\$ 572.59	(206,991.26)	- \$	(206,991.26)
202312	\$ (206,991.26)	\$ 572.59	(206,418.67)	- \$	(206,418.67)
		\$ (483,139.92)			

FERC 182333

Deferral	Amort
1,015,665.64	
1,012,939.02	(2,726.62)
1,010,212.40	(2,726.62)
1,007,485.78	(2,726.62)
1,004,759.16	(2,726.62)
1,002,032.54	(2,726.62)
999,305.92	(2,726.62)
996,579.30	(2,726.62)
993,852.68	(2,726.62)
991,126.06	(2,726.62)
988,399.44	(2,726.62)
985,672.82	(2,726.62)
982,946.20	(2,726.62)

Refer to amortization schedule for this deferral

(1) Prior Period Adjustment
 IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.
 (3) When finalizing the 2012 tax return in Sept 2013, it was determined that ADFIT in FERC account 283333 was misstated. The tax portion of the expense has been included in Power Tax and ADFIT(FERC 282900) since the legal fees were paid. Therefore, the book expense is recorded in FERC 283333.
 In September 2023 there was an adjustment of \$490,011 made to this balance related to the TFA in 202309 NSJ009

FERC Account Number	Description	ED	AN		
283200	ADFIT COLSTRIP PCB				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance
202212			-	- \$	-
202301	\$ -	\$ -	-	- \$	-
202302	\$ -	\$ -	-	- \$	-
202303	\$ -	\$ -	-	- \$	-
202304	\$ -	\$ -	-	- \$	-
202305	\$ -	\$ -	-	- \$	-
202306	\$ -	\$ -	-	- \$	-
202307	\$ -	\$ -	-	- \$	-
202308	\$ -	\$ -	-	- \$	-
202309	\$ -	\$ -	-	- \$	-
202310	\$ -	\$ -	-	- \$	-
202311	\$ -	\$ -	-	- \$	-
202312	\$ -	\$ -	-	- \$	-
		\$ -	-		

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance
202212			(1,338,270.23)	- \$	(1,338,270.23)
202301	\$ (1,338,270.23)	\$ 2,223.99	(1,336,046.24)	- \$	(1,336,046.24)
202302	\$ (1,336,046.24)	\$ 2,571.90	(1,333,474.34)	- \$	(1,333,474.34)
202303	\$ (1,333,474.34)	\$ 2,571.90	(1,330,902.44)	- \$	(1,330,902.44)
202304	\$ (1,330,902.44)	\$ 2,571.90	(1,328,330.54)	- \$	(1,328,330.54)
202305	\$ (1,328,330.54)	\$ 2,571.90	(1,325,758.64)	- \$	(1,325,758.64)
202306	\$ (1,325,758.64)	\$ 1,907.82	(1,323,850.82)	- \$	(1,323,850.82)
202307	\$ (1,323,850.82)	\$ 1,907.82	(1,321,943.00)	- \$	(1,321,943.00)
202308	\$ (1,321,943.00)	\$ 1,907.82	(1,320,035.18)	- \$	(1,320,035.18)
202309	\$ (1,320,035.18)	\$ 1,907.82	(1,318,127.36)	- \$	(1,318,127.36)
202310	\$ (1,318,127.36)	\$ 1,907.82	(1,316,219.54)	- \$	(1,316,219.54)
202311	\$ (1,316,219.54)	\$ 1,907.82	(1,314,311.72)	- \$	(1,314,311.72)
202312	\$ (1,314,311.72)	\$ 1,907.83	(1,312,403.89)	- \$	(1,312,403.89)
		\$ 25,866.34			

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
202212			(7,184.30)	-	\$ (7,184.30)
202301	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202302	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202303	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202304	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202305	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202306	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202307	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202308	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202309	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202310	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202311	\$ (7,184.30)	\$ -	(7,184.30)	-	\$ (7,184.30)
202312	\$ (7,184.30)	\$ 39,389.49	32,205.19	-	\$ 32,205.19
		\$ 39,389.49			

Adjustment for Finalizing Tax Return	Ending Balance
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ (7,184.30)
	\$ 32,205.19

FERC Account Number	Description	CD	AA				
282919	DFIT-AFUDC Equity						
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO		
202212			(5,923,743.00)	-	\$ (5,923,743.00)	\$ (5,923,743.00)	\$ -
202301	\$ (5,923,743.00)	\$ -	(5,923,743.00)	-	\$ (5,923,743.00)	\$ (5,923,743.00)	\$ -
202302	\$ (5,923,743.00)	\$ -	(5,923,743.00)	-	\$ (5,923,743.00)	\$ (6,217,464.00)	\$ (293,721.00)
202303	\$ (5,923,743.00)	\$ (293,721.00)	(6,217,464.00)	-	\$ (6,217,464.00)	\$ (6,217,464.00)	\$ -
202304	\$ (6,217,464.00)	\$ -	(6,217,464.00)	-	\$ (6,217,464.00)	\$ (6,217,464.00)	\$ -
202305	\$ (6,217,464.00)	\$ -	(6,217,464.00)	-	\$ (6,217,464.00)	\$ (6,511,185.00)	\$ (293,721.00)
202306	\$ (6,217,464.00)	\$ (293,721.00)	(6,511,185.00)	-	\$ (6,511,185.00)	\$ (6,511,185.00)	\$ -
202307	\$ (6,511,185.00)	\$ -	(6,511,185.00)	-	\$ (6,511,185.00)	\$ (6,511,185.00)	\$ -
202308	\$ (6,511,185.00)	\$ -	(6,511,185.00)	-	\$ (6,511,185.00)	\$ (6,814,609.00)	\$ (303,424.00)
202309	\$ (6,511,185.00)	\$ (303,424.00)	(6,814,609.00)	-	\$ (6,814,609.00)	\$ (6,814,609.00)	\$ -
202310	\$ (6,814,609.00)	\$ -	(6,814,609.00)	-	\$ (6,814,609.00)	\$ (6,814,609.00)	\$ -
202311	\$ (6,814,609.00)	\$ -	(6,814,609.00)	-	\$ (6,814,609.00)	\$ (6,799,966.00)	\$ 14,643.00
202312	\$ (6,814,609.00)	\$ 14,643.00	(6,799,966.00)	-	\$ (6,799,966.00)		
		\$ (876,223.00)					

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2023

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(7,625,741)	0	(7,625,741)	0	0	0
Production	P	(105,884,392)	0	(105,884,392)	0	0	0
Transmission	T	(68,624,083)	0	0	(68,624,083)	0	0
Distribution	D	(165,298,136)	0	0	0	(165,298,136)	0
General Utility	O	(9,455,472)	0	0	0	0	(9,455,472)
ADFIT-COMMON ALL	O	(34,696,563)	(10,749,475)	0	0	0	(23,947,088)
ADFIT-COMMON ALL WWP	O	0	0	0	0	0	0
Total Accelerated Tax Depr		<u>(391,584,386)</u>	<u>(10,749,475)</u>	<u>(113,510,133)</u>	<u>(68,624,083)</u>	<u>(165,298,136)</u>	<u>(33,402,560)</u>
CDA Lake CDR Fund	P	0	0	0	0	0	0
CDA Lake IPA Fund	P	0	0	0	0	0	0
CDA Settlement	P	(3,656,212)	0	(3,656,212)	0	0	0
CDA Settlement Costs	P	88,490	0	88,490	0	0	0
Total Plant DFIT		<u>(395,152,108)</u>	<u>(10,749,475)</u>	<u>(117,077,855)</u>	<u>(68,624,083)</u>	<u>(165,298,136)</u>	<u>(33,402,560)</u>
Colstrip PCB	P	0	0	0	0	0	0
ADFIT-Plant - AFUDC Equity*	O	0	0	0	0	0	0
AFUDC CWIP Intangibles	I	(2,670)	(2,670)	0	0	0	0
FMB/MTN Elec	Allocate by Plant	(620,192)	(13,578)	(170,577)	(108,032)	(252,167)	(75,837)
			0	0	0	0	0
Total Other Deferred FIT		<u>(622,861)</u>	<u>(16,248)</u>	<u>(170,577)</u>	<u>(108,032)</u>	<u>(252,167)</u>	<u>(75,837)</u>
Total Deferred FIT	L	<u>(395,774,969)</u>	<u>(10,765,722)</u>	<u>(117,248,432)</u>	<u>(68,732,115)</u>	<u>(165,550,303)</u>	<u>(33,478,397)</u>
Total Plant		3,798,300,330	83,159,473	1,044,682,806	661,631,046	1,544,368,221	464,458,784
			2.189%	27.504%	17.419%	40.659%	12.228%

AVISTA UTILITIES

Washington Gas Cost Study

Average - Twelve Months Ended December 31, 2023

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(401,013)	(401,013)	0	0	0
UG Storage	U	(3,223,465)	0	(3,223,465)	0	0
Distribution	D	(64,352,373)	0	0	(64,352,373)	0
General Utility	O	(4,371,451)	0	0	0	(4,371,451)
ADFIT-COMMON ALL	O	(10,402,071)	(2,896,586)	0	0	(7,505,485)
ADFIT-COMMON ALL WWP	O	0	0	0	0	0
Total Accelerated Tax Depr		<u>(82,750,372)</u>	<u>(3,297,599)</u>	<u>(3,223,465)</u>	<u>(64,352,373)</u>	<u>(11,876,935)</u>
FMB/MTN Elec	Allocate by Plant	(194,571)	(1,187)	(7,821)	(150,825)	(34,738)
ADFIT-Plant - AFUDC Equity*	O	0	0	0	0	0
AFUDC CWIP Intangibles	I	(800)	(800)	0	0	0
Total Other Deferred FIT		<u>(195,372)</u>	<u>(1,987)</u>	<u>(7,821)</u>	<u>(150,825)</u>	<u>(34,738)</u>
Total Deferred FIT		M <u>(82,945,744)</u>	<u>(3,299,587)</u>	<u>(3,231,286)</u>	<u>(64,503,198)</u>	<u>(11,911,673)</u>

Total Plant	868,857,365	5,302,257	34,922,974	673,509,777	155,122,357
		0.6102600%	4.0194100%	77.5167300%	17.8536000%

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	7,250,000	7,250,000	-	4,674,800	4,674,800	-	2,575,200	2,575,200
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,289,600	1,289,600	-	710,400	710,400
182333 CDA Settlement Costs	-	999,305	999,305	-	644,352	644,352	-	354,953	354,953
182381 CDA Settlement Past Storage	-	27,001,449	27,001,449	-	17,410,534	17,410,534	-	9,590,915	9,590,915
302000 Franchises & Consents	2,746,330	44,049,218	46,795,548	2,746,330	28,402,936	31,149,266	-	15,646,282	15,646,282
303000 Misc Intangible Plant- (C-IPL)	319,716	16,323,123	16,642,839	319,716	10,709,387	11,029,103	-	5,613,736	5,613,736
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	-	33,847,764	33,847,764
30310X Misc Intangible Plant-Term On-Premise Software (C-II)	-	23,214,650	23,214,650	-	15,949,161	15,949,161	-	7,265,489	7,265,489
303110 Misc Intangible Plant-PC Software (C-IPL)	-	7,813,329	7,813,329	-	5,367,991	5,367,991	-	2,445,338	2,445,338
303115 Misc Intangible Plant-PC Software (C-IPL)	-	68,822,259	68,822,259	-	47,282,957	47,282,957	-	21,539,302	21,539,302
303120 Misc Intangible Plant-Software 12.5 YR (C-IPL)	-	20,467,720	20,467,720	-	14,061,938	14,061,938	-	6,405,782	6,405,782
303121 Misc Intangible Plant-AMI Software	14,684,945	58,366	14,743,311	14,684,945	40,099	14,725,044	-	18,267	18,267
30313X Misc Intangible Plant-Term SAAS Software (C-IPL)	-	12,261,652	12,261,652	-	8,424,123	8,424,123	-	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	-	109,850,957	109,850,957
Production	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
Transmission	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	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	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	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	#####	1,956,097,272

(From IPL - Electric Data)									
303000 CD AA	-	4,362,714	4,362,714	-	2,813,078	2,813,078	-	1,549,636	1,549,636
CD AN	-	149,702	149,702	-	102,850	102,850	-	46,852	46,852
303100 CD AA	-	84,450,132	84,450,132	-	58,019,774	58,019,774	-	26,430,358	26,430,358
CD AN	-	462,697	462,697	-	317,887	317,887	-	144,810	144,810
30310X CD AA	-	19,040,923	19,040,923	-	13,081,685	13,081,685	-	5,959,238	5,959,238
CD AN	-	-	-	-	-	-	-	-	-
303110 CD AA	-	-	-	-	-	-	-	-	-
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	68,822,259	68,822,259	-	47,282,957	47,282,957	-	21,539,302	21,539,302
CD AN	-	-	-	-	-	-	-	-	-
303120 CD AA	-	20,467,720	20,467,720	-	14,061,938	14,061,938	-	6,405,782	6,405,782
CD AN	-	-	-	-	-	-	-	-	-
303121 CD AA	-	58,365	58,365	-	40,099	40,099	-	18,266	18,266
CD AN	-	-	-	-	-	-	-	-	-
30313X CD AA	-	11,899,747	11,899,747	-	8,175,483	8,175,483	-	3,724,264	3,724,264
CD AN	-	-	-	-	-	-	-	-	-
	-	209,714,259	209,714,259	-	143,895,750	143,895,750	-	65,818,509	65,818,509

Allocation Factors									
1	303000				64.480%			35.520%	
4	303100-30313X				68.703%			31.297%	

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,794,111	1,332,909	3,127,020	1,022,594	929,531	1,952,125	771,517	403,378	1,174,895
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	3,925,470	61,115,927	65,041,397	3,925,470	42,620,415	46,545,885	-	18,495,512	18,495,512
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	5,719,581	62,448,836	68,168,417	4,948,064	43,549,946	48,498,010	771,517	18,898,890	19,670,407
UG Storage	-	51,306,853	51,306,853	-	34,922,974	34,922,974	-	16,383,879	16,383,879
Distribution	979,912,636	2,518,937	982,431,573	671,818,613	1,691,164	673,509,777	308,094,023	827,773	308,921,796
General Plant	60,609,572	85,628,020	146,237,592	52,212,193	59,714,411	111,926,604	8,397,379	25,913,609	34,310,988
									-
TOTAL Plant	1,046,241,789	201,902,646	1,248,144,435	728,978,870	139,878,495	868,857,365	317,262,919	62,024,151	379,287,070

(From IPL - Gas North Data)

303000 CD AA	-	1,288,554	1,288,554	-	898,599	898,599	-	389,955	389,955
CD AN	-	44,356	44,356	-	30,933	30,933	-	13,423	13,423
303100 CD AA	-	24,942,853	24,942,853	-	17,394,397	17,394,397	-	7,548,456	7,548,456
CD AN	-	137,094	137,094	-	95,605	-	-	41,489	41,489
30310X CD AA	-	5,623,851	5,623,851	-	3,921,905	3,921,905	-	1,701,946	1,701,946
CD AN	-	-	-	-	-	-	-	-	-
303110 CD AA	-	-	-	-	-	-	-	-	-
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	20,327,067	20,327,067	-	14,175,487	14,175,487	-	6,151,580	6,151,580
CD AN	-	-	-	-	-	-	-	-	-
303120 CD AA	-	6,045,264	6,045,264	-	4,215,786	4,215,786	-	1,829,478	1,829,478
CD AN	-	-	-	-	-	-	-	-	-
303121 CD AA	-	17,239	17,239	-	12,022	12,022	-	5,217	5,217
CD AN	-	-	-	-	-	-	-	-	-
30313X CD AA	-	3,514,662	3,514,662	-	2,451,020	2,451,020	-	1,063,642	1,063,642
CD AN	-	-	-	-	-	-	-	-	-
	-	61,940,940	61,940,940	-	43,195,753	43,100,148	-	18,745,187	18,745,187

Allocation Factors

4 Four Factor 303000-30313X

6 Distribution

69.737%

67.138%

30.263%

32.862%

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	67
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	67
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	67
27	OPERATING INCOME BEFORE FIT	(67)
	FEDERAL INCOME TAX	
28	Current Accrual	(14)
29	Debt Interest	(1)
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$52)
	RATE BASE	
	PLANT IN SERVICE	
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	161
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$161

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2023

Description	APL Reference	Rate Base			UE-110876 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Montana Riverbed Settlement	7	-	-	-	N/A	3,874,134	3,807,328	66,806		E-DDC- 1 - 2
Customer Advances	8	(1,145,979)	(1,306,687)	160,708	Test Year	-	-	-		E-DDC- 3 - 4
Customer Deposits	9	(6,179)	(6,179)	(0)	Test Year	289	-	289	905000 Cust Acctg	E-DDC- 5
Sub-Total Deferred Debits and Credits		(1,152,158)	(1,312,866)	160,708		3,874,423	3,807,328	67,095		
Working Capital			102,359,005			P/T O&M Adjustment		66,806		
AFUDC			30,189,050			Customer Accounting		289		
Colstrip ARO			757,219			Gen O&M Adjustment		-		
Customer Tax Credit			(19,893,815)			Total Expense Adjustment		67,095		
AMI Deferral			30,416,967			FIT Expense	21%	(14,090)		
E-APL-12A Check total			142,515,560			Adjust FIT	21%	-		

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2

P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

Total Tax Expense Adjustment	(14,090)
------------------------------	----------

Automatically Calculated on Total Expense Adj
Eliminates FIT on Colstrip AFUDC Reallocation

Avista Utilites
 Montana Settlement Lease Payment
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance 186360	Deferred Tax Bal 283365
Dec	2021	0	0
Dec	2022	0	0
TOTAL		0	0
Divide by 2		÷2	÷2
Beg/End Mo Avg		0	0
Jan	2022	0	0
Feb	2022	0	0
Mar	2022	0	0
Apr	2022	0	0
May	2022	0	0
Jun	2022	0	0
Jul	2022	0	0
Aug	2022	0	0
Sep	2022	0	0
Oct	2022	0	0
Nov	2022	0	0
TOTAL		0	0
Divide by 12		÷12	÷12
Ave Monthly Average		0	0

Total AMA Rate Base \$0

Annual Expense

	TOTAL	WA	ID
Test Year:			
Annual Payment	\$ 5,912,000	\$ 3,807,328	\$ 2,104,672
Total Annual Expense	\$ 5,912,000	\$ 3,807,328	\$ 2,104,672

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: _____ 1st Review: _____

Avista Utilites
 Montana Settlement Lease Payment
Annual Expense

Rent Year	Payment Date	Base Rent	CPI Annual		WA Allocation	ID Allocation	WA Rent	ID Rent
			Average Index	Annual Rent				
2007	February 2008	\$ 4,000,000	1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428	\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431	\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705	\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880	\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198	\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.138	\$ 4,552,000	65.01%	34.99%	\$ 2,959,255	\$ 1,592,745
2014	February 2015	\$ 4,000,000	1.1552	\$ 4,620,800	65.19%	34.81%	\$ 3,012,300	\$ 1,608,500
2015	February 2016	\$ 4,000,000	1.1743	\$ 4,697,200	64.71%	35.29%	\$ 3,039,558	\$ 1,657,642
2016	February 2017	\$ 4,000,000	1.1349	\$ 4,539,600	65.73%	34.27%	\$ 2,983,879	\$ 1,555,721
2017	February 2018	\$ 4,000,000	1.2155	\$ 4,861,800	65.73%	34.27%	\$ 3,195,598	\$ 1,666,202
2018	February 2019	\$ 4,000,000	1.2245	\$ 4,898,000	65.39%	34.61%	\$ 3,202,802	\$ 1,695,198
2019	February 2020	\$ 4,000,000	1.2459	\$ 4,983,557	65.64%	34.36%	\$ 3,271,207	\$ 1,712,350
2020	February 2021	\$ 4,000,000	1.2721	\$ 5,088,443	65.64%	34.36%	\$ 3,340,054	\$ 1,748,389
2021	February 2022	\$ 4,000,000	1.2923	\$ 5,169,000	65.54%	34.46%	\$ 3,387,763	\$ 1,781,237
2022	February 2023	\$ 4,000,000	1.3890	\$ 5,556,000	65.53%	34.47%	\$ 3,640,847	\$ 1,915,153
2023	February 2024	\$ 4,000,000	1.4780	\$ 5,912,000	64.40%	35.60%	\$ 3,807,328	\$ 2,104,672
							\$ 52,391,555	\$ 27,943,645

Note: The existing 10-Year term of the lease payments agreed to expired at the end of 2016; however, the Mt Trust Fund Settlement payments will continue as the lease payment obligation is negotiated through future settlement discussions.

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2023

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL			GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho	
		252000	252000	252000	WA	ID	252000	252000	252000	252000	252000	252000	
Dec	2022	(3,624,489)	(1,167,077)	(2,457,412)				0	0	0	0	0	
Dec	2023	(3,849,495)	(1,162,823)	(2,686,672)				0	0	0	0	0	
TOTAL		(7,473,984)	(2,329,900)	(5,144,084)				0	0	0	0	0	
Divide by 2		÷2	÷2	÷2				÷2	÷2	÷2			
Beg/End Mo Avg		(3,736,992)	(1,164,950)	(2,572,042)				0	0	0	0	0	
Jan	2023	(3,727,255)	(1,144,257)	(2,582,998)				0	0	0	0	0	
Feb	2023	(3,655,614)	(1,127,630)	(2,527,984)				0	0	0	0	0	
Mar	2023	(3,595,498)	(1,113,150)	(2,482,348)				0	0	0	0	0	
Apr	2023	(3,526,969)	(1,089,665)	(2,437,304)				0	0	0	0	0	
May	2023	(3,667,386)	(1,076,509)	(2,590,877)				0	0	0	0	0	
Jun	2023	(3,770,217)	(1,095,866)	(2,674,351)				0	0	0	0	0	
Jul	2023	(3,925,628)	(1,254,501)	(2,671,127)				0	0	0	0	0	
Aug	2023	(3,859,238)	(1,150,473)	(2,708,765)				0	0	0	0	0	
Sep	2023	(3,919,210)	(1,239,287)	(2,679,923)				0	0	0	0	0	
Oct	2023	(3,776,980)	(1,132,637)	(2,644,343)				0	0	0	0	0	
Nov	2023	(3,888,112)	(1,162,823)	(2,725,289)				0	0	0	0	0	
TOTAL		(45,049,099)	(13,751,748)	(31,297,351)				0	0	0	0	0	
Divide by 12		÷12	÷12	÷12				÷12	÷12	÷12			
Ave Monthly Average		(3,754,092)	(1,145,979)	(2,608,113)				0	0	0	0	0	

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	252000	Wash	Idaho	Wash	Idaho
		252000	252000	252000	252000	252000	252000
Dec	2022	0					
Dec	2023	0					
TOTAL		0					
Divide by 2		÷2					
Beg/End Mo Avg		0					
Jan	2023	0					
Feb	2023	0					
Mar	2023	0					
Apr	2023	0					
May	2023	0					
Jun	2023	0					
Jul	2023	0					
Aug	2023	0					
Sep	2023	0					
Oct	2023	0					
Nov	2023	0					
TOTAL		0					
Divide by 12		÷12					
Ave Monthly Average		0					
				See allocation of unassigned customer advances worksheet.			
		0	0	0	0	0	0

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances	
			Account	252000
	WA	1,544,368,221	40.48%	0
	ID	773,429,753	20.27%	0
WWP Gas	WA	673,509,777	17.65%	0
	ID	308,921,796	8.10%	0
WPNG Gas	OR	514,897,395	13.50%	0
TOTAL		3,815,126,942	100.0%	0

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	0	0	0	0	0
252000 ED	(3,754,092)	(1,145,979)	(2,608,113)		
252000 GD	0			0	0
TOTALS	(\$3,754,092)	(\$1,145,979)	(\$2,608,113)	\$0	\$0

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	(2,457,412)	(125,586)	(2,582,998)
202302	(2,582,998)	55,014	(2,527,984)
202303	(2,527,984)	45,636	(2,482,348)
202304	(2,482,348)	45,044	(2,437,304)
202305	(2,437,304)	(153,573)	(2,590,877)
202306	(2,590,877)	(83,474)	(2,674,351)
202307	(2,674,351)	3,224	(2,671,127)
202308	(2,671,127)	(37,638)	(2,708,765)
202309	(2,708,765)	28,842	(2,679,923)
202310	(2,679,923)	35,580	(2,644,343)
202311	(2,644,343)	(80,946)	(2,725,289)
202312	(2,725,289)	38,617	(2,686,672)
		(229,260.00)	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	(1,167,077)	22,820	(1,144,257)
202302	(1,144,257)	16,627	(1,127,630)
202303	(1,127,630)	14,480	(1,113,150)
202304	(1,113,150)	23,485	(1,089,665)
202305	(1,089,665)	13,156	(1,076,509)
202306	(1,076,509)	(19,357)	(1,095,866)
202307	(1,095,866)	(158,635)	(1,254,501)
202308	(1,254,501)	104,028	(1,150,473)
202309	(1,150,473)	(88,814)	(1,239,287)
202310	(1,239,287)	106,650	(1,132,637)
202311	(1,132,637)	(30,186)	(1,162,823)
202312	(1,162,823)		(1,162,823)
		4,254.00	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	0.00		0.00
202302	0.00		0.00
202303	0.00		0.00
202304	0.00		0.00
202305	0.00		0.00
202306	0.00		0.00
202307	0.00		0.00
202308	0.00		0.00
202309	0.00		0.00
202310	0.00		0.00
202311	0.00		0.00
202312	0.00		0.00
		0.00	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	0.00		0.00
202302	0.00		0.00
202303	0.00		0.00
202304	0.00		0.00
202305	0.00		0.00
202306	0.00		0.00
202307	0.00		0.00
202308	0.00		0.00
202309	0.00		0.00
202310	0.00		0.00
202311	0.00		0.00
202312	0.00		0.00
		0.00	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202301	0.00	0.00	0.00
202302	0.00	0.00	0.00
202303	0.00	0.00	0.00
202304	0.00	0.00	0.00
202305	0.00	0.00	0.00
202306	0.00	0.00	0.00
202307	0.00	0.00	0.00
202308	0.00	0.00	0.00
202309	0.00	0.00	0.00
202310	0.00	0.00	0.00
202311	0.00	0.00	0.00
202312	0.00	0.00	0.00
		0.00	

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2022	22	9,046.56
1/31/2023	1	-
2/28/2023	4	2,838.76
3/31/2023	6	4,766.93
4/30/2023	10	7,430.39
5/31/2023	10	9,262.79
6/30/2023	10	9,781.20
7/31/2023	8	9,820.35
8/31/2023	9	9,909.69
9/30/2023	10	9,940.99
10/31/2023	10	10,907.11
11/30/2023	10	10,952.31
12/31/2023	12	11,966.50

(Dec 2022 + Dec 2023) / 2 \$10,506.53

AMA Deposits \$8,009.75

Allocate WA Deposits to Service (1):

WA Electric	77.144%	<u>\$6,179.04</u>
WA Gas	22.856%	<u>\$1,830.71</u>
TOTAL		<u>\$8,009.75</u>

Per:
<http://www.utc.wa.gov/regulatedindustries/utilities/energy/pages/customerdepositinterestrates.aspx>
Gas, Electric and Solid Waste Companies

As of Jan. 16, 2024, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their customers is 4.7%.

Gas, electric, and solid waste company rules use the rate as of Jan. 15. The rates were determined as of Jan. 16, 2024, because Jan. 15 was a holiday, the interest rate for 2024 is the rate as released on Jan. 16, 2024.

For Commission Basis Historical 2023 Rate

Int. Rate Per WAC for 2023	Allocate to Service:
WA Electric 4.67%	<u>\$288.56</u>
WA Gas 4.67%	<u>\$85.49</u>
	<u>\$374.06</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	-
27	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
28	Current Accrual	-
29	Debt Interest	2
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$2)
	RATE BASE	
	PLANT IN SERVICE	
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	(391)
50	TOTAL RATE BASE	(\$391)

Avista Corp
Working Capital - Proposed Allocation
For the Twelve Month Period Ending December 31, 2023
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 34,342,583

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	29,775,441	(4,412,720)	25,362,721	64.48%	35.52%	0.00%	0.00%	0.00%	16,353,882	9,008,838	0	0	0
	ED.ID	134,215	(19,891)	114,324	0.00%	100.00%	0.00%	0.00%	0.00%	0	114,324	0	0	0
	ED.WA	5,308,933	(786,784)	4,522,149	100.00%	0.00%	0.00%	0.00%	0.00%	4,522,149	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	68.04%	31.96%	0.00%	0	0	0	0	0
	GD.ID	84,814	(12,569)	72,244	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	72,244	0
	GD.OR	3,516,652	(521,168)	2,995,484	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	2,995,484
	GD.WA	1,328,370	(196,865)	1,131,506	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,131,506	0	0
1 Total		40,148,425	(5,949,997)	34,198,429						20,876,032	9,123,163	1,131,506	72,244	2,995,484
2	CD.AA	(35,544,999)	5,267,769	(30,277,230)	33.84%	18.27%	22.32%	11.94%	13.63%	(10,244,320)	(5,532,394)	(6,758,886)	(3,615,468)	(4,126,161)
	CD.ID	(107,454)	15,925	(91,529)	0.00%	60.33%	0.00%	39.67%	0.00%	0	(55,219)	0	(36,310)	0
	CD.WA	(28,515)	4,226	(24,289)	60.33%	0.00%	39.67%	0.00%	0.00%	(14,653)	0	(9,636)	0	0
	ED.AN	0	0	0	64.93%	35.07%	0.00%	0.00%	0.00%	0	0	0	0	0
	ED.ID	2,590,043	(383,844)	2,206,198	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,206,198	0	0	0
	ED.WA	11,927,356	(1,767,634)	10,159,722	100.00%	0.00%	0.00%	0.00%	0.00%	10,159,722	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.61%	24.93%	28.46%	0	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	65.15%	34.85%	0.00%	0	0	0	0	0
	GD.ID	511,728	(75,838)	435,890	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	435,890	0
	GD.WA	3,130,057	(463,874)	2,666,182	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,666,182	0	0
2 Total		(17,521,784)	2,596,728	(14,925,056)						(99,252)	(3,381,415)	(4,102,339)	(3,215,889)	(4,126,161)
4	CD.AA	244,303,915	(36,205,840)	208,098,075	48.17%	21.94%	14.44%	6.27%	9.18%	100,238,860	45,662,862	30,051,730	13,041,219	19,103,403
	CD.AN	(65,700)	9,737	(55,964)	53.00%	24.14%	15.94%	6.92%	0.00%	(29,660)	(13,512)	(8,920)	(3,871)	0
	CD.ID	1,834	(272)	1,562	0.00%	77.14%	0.00%	22.86%	0.00%	0	1,205	0	357	0
	CD.WA	(154,900)	22,956	(131,944)	77.14%	0.00%	22.86%	0.00%	0.00%	(101,786)	0	(30,158)	0	0
	ED.AN	(13,822,989)	2,048,567	(11,774,422)	68.70%	31.30%	0.00%	0.00%	0.00%	(8,089,381)	(3,685,041)	0	0	0
	ED.ID	2,781,820	(412,266)	2,369,555	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,369,555	0	0	0
	ED.MT	4,050	(600)	3,449	68.70%	31.30%	0.00%	0.00%	0.00%	2,370	1,080	0	0	0
	ED.WA	8,962,439	(1,328,233)	7,634,205	100.00%	0.00%	0.00%	0.00%	0.00%	7,634,205	0	0	0	0
	GD.AA	1,622,034	(240,385)	1,381,648	0.00%	0.00%	48.14%	20.89%	30.97%	0	0	665,166	288,655	427,827
	GD.AN	(4,062,190)	602,017	(3,460,174)	0.00%	0.00%	69.74%	30.26%	0.00%	0	0	(2,413,021)	(1,047,152)	0
	GD.ID	1,501,305	(222,493)	1,278,812	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,278,812	0
	GD.WA	(1,671,766)	247,756	(1,424,010)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(1,424,010)	0	0
4 Total		239,399,850	(35,479,058)	203,920,793						99,654,608	44,336,149	26,840,786	13,558,019	19,531,231
20	ED.ID	(3,483,737)	516,290	(2,967,447)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(2,967,447)	0	0	0
	ED.MT	(5,402,631)	800,670	(4,601,961)	64.48%	35.52%	0.00%	0.00%	0.00%	(2,967,344)	(1,634,616)	0	0	0
	ED.OR	426,437	(63,198)	363,239	64.48%	35.52%	0.00%	0.00%	0.00%	234,217	129,023	0	0	0
	ED.WA	(15,350,051)	2,274,878	(13,075,173)	100.00%	0.00%	0.00%	0.00%	0.00%	(13,075,173)	0	0	0	0
	GD.ID	(1,176,767)	174,397	(1,002,370)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,002,370)	0
	GD.OR	(336,085)	49,808	(286,277)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(286,277)
	GD.WA	(4,972,328)	736,899	(4,235,429)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,235,429)	0	0
20 Total		(30,295,161)	4,489,743	(25,805,418)						(15,808,301)	(4,473,041)	(4,235,429)	(1,002,370)	(286,277)
Grand Total		231,731,331	(34,342,583)	197,388,748					Per ROO	104,623,087	45,604,856	19,634,524	9,412,005	18,114,277
										(2,655,082)		(796,066)		
										Working Capital - Revised		18,838,458		
										Working Capital - Per ROO		20,341,670		
										GRC Adjustment	(391,000)	(1,503,212)		

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2023
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 34,342,583

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	29,775,441	(4,412,720)	25,362,721	100.00%			64.48%	35.52%			
	ED.ID	134,215	(19,891)	114,324	100.00%				100.00%			
	ED.WA	5,308,933	(786,784)	4,522,149	100.00%			100.00%				
	GD.AN	0	0	0		100.00%				68.04%	31.96%	
	GD.ID	84,814	(12,569)	72,244		100.00%					100.00%	
	GD.OR	3,516,652	(521,168)	2,995,484			100.00%					100.00%
	GD.WA	1,328,370	(196,865)	1,131,506		100.00%				100.00%		
1 Total		40,148,425	(5,949,997)	34,198,429								
2	CD.AA	(35,544,999)	5,267,769	(30,277,230)	52.11%	34.26%	13.63%	64.93%	35.07%	65.15%	34.85%	100.00%
	CD.ID	(107,454)	15,925	(91,529)	60.33%	39.67%		60.33%	39.67%	100.00%	100.00%	
	CD.WA	(28,515)	4,226	(24,289)	60.33%	39.67%		100.00%		100.00%		
	ED.AN	0	0	0	100.00%			64.93%	35.07%			
	ED.ID	2,590,043	(383,844)	2,206,198	100.00%			100.00%	100.00%			
	ED.WA	11,927,356	(1,767,634)	10,159,722	100.00%			100.00%				
	GD.AA	0	0	0		71.54%	28.46%			65.15%	34.85%	100.00%
	GD.AN	0	0	0		100.00%				65.15%	34.85%	
	GD.ID	511,728	(75,838)	435,890		100.00%					100.00%	
	GD.WA	3,130,057	(463,874)	2,666,182		100.00%				100.00%		
2 Total		(17,521,784)	2,596,728	(14,925,056)								
4	CD.AA	244,303,915	(36,205,840)	208,098,075	70.11%	20.71%	9.18%	68.70%	31.30%	69.74%	30.26%	100.00%
	CD.AN	(65,700)	9,737	(55,964)	77.14%	22.86%		68.70%	31.30%	69.74%	30.26%	
	CD.ID	1,834	(272)	1,562	77.14%	22.86%		100.00%		100.00%		
	CD.WA	(154,900)	22,956	(131,944)	77.14%	22.86%		100.00%		100.00%		
	ED.AN	(13,822,989)	2,048,567	(11,774,422)	100.00%			68.70%	31.30%			
	ED.ID	2,781,820	(412,266)	2,369,555	100.00%			100.00%	100.00%			
	ED.MT	4,050	(600)	3,449	100.00%			68.70%	31.30%			
	ED.WA	8,962,439	(1,328,233)	7,634,205	100.00%			100.00%				
	GD.AA	1,622,034	(240,385)	1,381,648		69.04%	30.97%			69.74%	30.26%	100.00%
	GD.AN	(4,062,190)	602,017	(3,460,174)		100.00%				69.74%	30.26%	
	GD.ID	1,501,305	(222,493)	1,278,812		100.00%					100.00%	
	GD.WA	(1,671,766)	247,756	(1,424,010)		100.00%				100.00%		
	4 Total		239,399,850	(35,479,058)	203,920,793							
20	ED.ID	(3,483,737)	516,290	(2,967,447)	0.00%	100.00%		64.48%	35.52%			
	ED.MT	(5,402,631)	800,670	(4,601,961)	100.00%			64.48%	35.52%			
	ED.OR	426,437	(63,198)	363,239	100.00%			64.48%	35.52%			
	ED.WA	(15,350,051)	2,274,878	(13,075,173)	0.00%		100.00%	64.48%	35.52%			
	GD.ID	(1,176,767)	174,397	(1,002,370)		100.00%					100.00%	
	GD.OR	(336,085)	49,808	(286,277)			100.00%					100.00%
	GD.WA	(4,972,328)	736,899	(4,235,429)		100.00%				100.00%		
20 Total		(30,295,161)	4,489,743	(25,805,418)								
Grand Total		231,731,331	(34,342,583)	197,388,748								

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2023 - Average of Monthly Averages Basis

Line No.	Description	
1	<u>AVERAGE INVESTED CAPITAL</u>	
2	Common Equity	2,410,717,260
3	Trust Originated Preferred Securities	51,547,000
4	Long-Term Debt	2,407,209,277
5	Unamortized Debt Expense & Reacq. Gain/Loss	(26,540,894)
6	Current Portion Long Term Debt	6,812,500
7	Notes Payable - Current	273,500,000
8		
9	Total Average Invested Capital	<u>5,123,245,143</u>
10		
11	<u>AVERAGE OPERATING INVESTMENTS</u>	
12		
13	Electric Utility Plant	5,276,363,750
14	Electric Accumulated Depreciation	(1,906,612,493)
15	Gas Utility Plant	1,634,107,143
16	Gas Accumulated Depreciation	(497,137,571)
17	WPNG Acquisition Adjustment	(310,430,963)
18	WPNG Acquisition Adju. Accum. Amort.	310,432,537
19	Common Plant	743,882,844
20	Common Accumulated Depreciation	(316,790,621)
21	Customer Deposits and Advances	(4,834,393)
22	Accumulated Deferred Taxes	(748,908,596)
23	Other Regulatory Assets/Liabilities	59,016,508
24	Unrecovered Purchased Gas Costs - PGA	64,264,118
25	Conservation Programs	(6,083,927)
26	Provision for Pensions	(17,958,017)
27	Investment in Exchange Power	0
28	Total Average Operating Investment	<u>4,279,310,319</u>
29		
30		
31	<u>Construction Work in Progress</u>	
32		
33	Electric and Gas Construction Work in Process	164,944,838
34	Preliminary Surveys	0
35	Total Construction Work in Progress	<u>164,944,838</u>
36		
37	<u>Non-Utility / Nonoperating Investments</u>	
38		
39	Non-Utility Property	24,038,197
40	Investment in Subsidiaries	263,870,949
41	Other Investments & FAS 133	11,598,191
42	Other Special Funds	6,355
43	Special Deposits and Temporary Investments	4,777,952
44	Misc. Deferred Charges / Other Deferred Credits Net	(14,248,436)
45	Receivable/Payable Associated Co.-Net	16,595,453
46	Derivative Assets/Liabilities Net	129,427,326
47	Accumulated Deferred Federal Income Tax	11,912,601
48	FAS 109 Regulatory Asset/Liability Net	2,174,056
49	Other Accounts and Notes Receivable	0
50	Other Current and Accrued Liabilities	(2,893,987)
51	Total Non Operating Investment	<u>447,258,656</u>
52		
53	Total Average Investments	<u>4,891,513,812</u>
54		
55	Total Investor Supplied Capital	<u>231,731,331</u>
56		

II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486)

Rate Base	4,166,645,343
Non-Utility Investments	724,868,469
Total Investment	<u>4,891,513,812</u>
Ratio:	
Rate Base	85.18%
Non-Utility Investments	14.82%
Total Investment	<u>100.0%</u>
Working Capital Allocation:	
Operating (Rate Base Portion)	197,388,748
Non-Operating (Non-Utility Investment Portion)	34,342,583
Total Working Capital	<u>231,731,331</u>

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	0.00
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	5,368,899.51
1	ED.AN	128300	SPECIAL FUNDS-TRANSMN SRVC RE	ZZ	ZZ	101,483.16
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	735,592.78
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	2,576,193.61
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	30,770,217.21
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	17,888,919.91
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	3,023,516.19
1	ED.AN	143230	OTHER ACCT REC-NUCLEUS AR	ZZ	ZZ	94,694.21
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	44,628.17
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	0.00
1	ED.AN	143502	OTHER ACCT REC-APP LNMN SCHOOL	ZZ	ZZ	(6,565.99)
1	ED.AN	143740	OTHER ACCT REC-EIM	ZZ	ZZ	1,429,621.62
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	1,882,319.16
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	2,619,590.44
1	ED.AN	154150	PLANT MAT & OPER NON_STD	ZZ	ZZ	12,354.00
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,476,269.99
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	4,245,757.95
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMT	ZZ	ZZ	0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	76,650.00
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	212,269.01
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	564,975.60
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	5,703.76
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	14,030.90
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	(32,285.16)
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(983.88)
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	9,785.91
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	(11,865.22)
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	(2,374.21)
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	4,238,683.89
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(12,912,574.18)
1	ED.AN	232115	ACCTS PAY-NUCLEUS AP	ZZ	AA/ZZ	(402.27)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(1,958,617.29)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(621,972.71)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,747,825.52)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(11,919,814.97)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(1,649,439.18)
1	ED.AN	232635	ACCTS PAY-COLSTRIP TRANSMISSION	ZZ	ZZ	(24,393.94)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(507,524.84)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,386,664.26)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	0.00
1	ED.AN	232725	ACCTS PAY LAKE PSCCU	ZZ	ZZ	(644.20)
1	ED.AN	232740	ACCTS PAY LAKE EIM	ZZ	ZZ	(710,502.26)
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(8,280,577.03)
1	ED.AN	237152	INTEREST ACCRUED - MT RIVERBED	ED	AN	(896,027.71)
1	ED.AN	241200	MISC LIAB-FOREST USE PERMITS	ED	AN	0.00
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(2,214,908.91)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(1,351,868.09)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(129,444.01)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	0.00
1	ED.AN	253127	MISC LIABILITY-TIMBER HARVEST	ZZ	ZZ	(249,439.90)
1	ED.AN Total					29,775,441.25
1	ED.ID	182377	REG ASSET - MT RIVERBED ESCROW	ED	ID	164,110.45
1	ED.ID	190227	DFIT - DEPRECIATION REG LIABIL	ED	ID	(14,851.76)
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00
1	ED.ID	283378	DFIT - MT RIVERBED ESCROW INT	ED	ID	(15,043.70)
1	ED.ID Total					134,214.99
1	ED.WA	182377	REG ASSET - MT RIVERBED ESCROW	ED	WA	129,762.73
1	ED.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	ED	WA	5,206,420.48
1	ED.WA	283378	DFIT - MT RIVERBED ESCROW INT	ED	WA	(27,250.17)
1	ED.WA Total					5,308,933.04
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
1	GD.AN Total					0.00
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	87,874.85
1	GD.ID	190227	DFIT - DEPRECIATION REG LIABIL	GD	ID	(3,061.24)
1	GD.ID Total					84,813.61
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(8,598.91)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	2,873,892.54

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	GD.OR	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	OR	889,872.83
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(240,983.58)
1	GD.OR	165320	REG ASSET - CPP RNG	GD	OR	3,125.00
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	3,149.89
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(802,657.95)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	787,657.95
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	0.00
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	0.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	174,650.14
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(163,455.84)
1	GD.OR Total					3,516,652.07
1	GD.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	WA	1,149,860.31
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	178,510.16
1	GD.WA Total					1,328,370.47
1 Total						40,148,425.43
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(36,591,564.25)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	1,046,565.37
2	CD.AA Total					(35,544,998.88)
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(107,454.04)
2	CD.ID Total					(107,454.04)
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	680,049.44
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(708,564.10)
2	CD.WA Total					(28,514.66)
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	0.00

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00
2	ED.AN Total					0.00
2	ED.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	ID	(19,980.26)
2	ED.ID	144040	ACC PRV UNCOLL - JU BACKBILL	ED	ID	(31,980.23)
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	2,642,003.00
2	ED.ID Total					2,590,042.51
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	(61,165.29)
2	ED.WA	144040	ACC PRV UNCOLL - JU BACKBILL	ED	WA	(35,838.52)
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	15,392,961.85
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	0.00
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(3,368,601.69)
2	ED.WA Total					11,927,356.35
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
2	GD.AA Total					0.00
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	0.00
2	GD.AN Total					0.00
2	GD.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	ID	(4,513.13)
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	516,241.12
2	GD.ID Total					511,727.99
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	(7,892.12)
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	3,137,948.71
2	GD.WA Total					3,130,056.59
2 Total						(17,521,784.14)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	0.00
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	0.00
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	28,151,220.29
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	33,343,801.68
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	0.00
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	15,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	10,000.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	91,769,606.09
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	0.00
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(2,825,201.49)
4	CD.AA	143020	GST	ZZ	ZZ	1,920,651.87
4	CD.AA	143025	HST	ZZ	ZZ	0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(102,218.11)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	1,346,181.91
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	2,312,908.32
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	683,307.14
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	318.00
4	CD.AA	144140	ACCUMULATED PROVISION-MISC UNCOLL	ZZ	ZZ	(31,313.95)
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	71,576,666.86
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	7,989.58
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(1,070.46)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	924.26
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	0.00
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	32,311.74
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	7,185,856.31
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	607,835.75
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	12,625,324.95
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	4,090,975.33
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	73,699.54
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	6,404,407.23
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	10,941,751.69
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	1,830.26
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	1,815,792.69
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	2,558,590.22
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,356,010.18
4	CD.AA	182358	REGULATORY ASSET PENSION SETTLEMENT	CD	AA	11,341,616.50
4	CD.AA	182383	REGULATORY ASSET WORKERS COMP	CD	AA	1,500,797.27
4	CD.AA	184100	TRANSPORTAION CLEARING	ZZ	ZZ	0.00
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	64.20

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	184265	PAYROLL BENEFITS CLEARING - NON SERVICE	ZZ	ZZ	0.00
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	0.00
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	0.00
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNALS	ZZ	ZZ	4,123,754.81
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	4,913.53
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	5,321,793.36
4	CD.AA	190152	ADFIT HRA-RETIREE	CD/ZZ	AA/AN/ZZ	(111,011.36)
4	CD.AA	190153	ADFIT HAR-ACTIVE EMPLOYEES	CD/ZZ	AA/AN/ZZ	1,190,652.08
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	3,293,381.12
4	CD.AA	190860	ADFIT INCENTIVES	CD	AA	19,456.54
4	CD.AA	190880	ADFIT - FIN 48 NON-PLANT	CD	AA	(60,383.63)
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(40,457,857.86)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	124,389,939.49
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(4,845,237.89)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(8,574,423.84)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(2,423,793.49)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(9,618,698.02)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(51,923.44)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	(12.59)
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(30,204,535.06)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(161,974.88)
4	CD.AA	232301	ACCTS PAY-PAYROLL ACCRUAL	ZZ	ZZ	(6,193,806.93)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	2,825,201.49
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(2,753,422.20)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(1,701,781.70)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(7,853,521.80)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(69,735.14)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(29,022.86)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(82,521.43)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	27,162,639.61
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(78,949.06)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	47,636.86
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(168,604.34)
4	CD.AA	236615	TAXES ACCRUED-PAYROLL TAX	ZZ	ZZ	(472,245.83)
4	CD.AA	236616	TAXES ACCRUED-PAYROLL INCENTIVES	ZZ	ZZ	(373,566.52)
4	CD.AA	236617	TAXES ACCRUED-CARES ACT SSIE	ZZ	ZZ	29.45
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(30,238,171.93)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(947,661.94)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	45,141.14
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(28,355.22)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(1,666,268.83)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	0.00
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00
4	CD.AA	242115	MISC LIAB-SUA JPMORGAN CHASE	ZZ	ZZ	(543,033.20)
4	CD.AA	242125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(2,674,257.91)
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	97,338.99
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(30,950,687.99)
4	CD.AA	242701	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(11,129.67)
4	CD.AA	242720	EMPLOYEE RELIEF FUND	ZZ	ZZ	0.00
4	CD.AA	242830	MISC LIAB-OL DONATION POOL	ZZ	ZZ	(1,500,797.27)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(1,077,333.31)
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(3,329,399.90)
4	CD.AA	253125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(1,234,319.58)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	(19,665,935.87)
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	0.00
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	0.00
4	CD.AA	283165	ADFIT-PREPAID EXPENSES (165100/165150)	CD	AA	(1,051,343.59)
4	CD.AA	283358	ADFIT-PENSION SETTLEMENT	CD	AA	(1,575,662.00)
4	CD.AA	283755	DFIT - SEC 174 COSTS CWIP	CD	AA	(152,210.92)
4	CD.AA Total					244,303,915.32
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(20,061.83)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(45,638.54)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AN Total					(65,700.37)
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	1,501.90
4	CD.ID	236200	PROPERTY TAXES	CD	ID	439.75
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(108.13)
4	CD.ID Total					1,833.52
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(20,666.44)
4	CD.WA	236200	PROPERTY TAXES	CD	WA	(129,905.76)
4	CD.WA	236500	USE TAX ACCRUAL	CD	WA	0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(4,327.98)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	0.00
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	0.00
4	CD.WA Total					(154,900.18)
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	200,331.77
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(12,848,307.73)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(1,028,365.32)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(146,647.83)
4	ED.AN Total					(13,822,989.11)
4	ED.ID	190449	ADFIT RATE REFUND	ED	ID	0.00
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,781,820.43
4	ED.ID	229000	RATE REFUND LIABILITY	ED	ID	0.00
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00
4	ED.ID Total					2,781,820.43
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	4,049.54
4	ED.MT Total					4,049.54
4	ED.WA	190449	ADFIT RATE REFUND	ED	WA	45,896.67
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	9,108,473.00
4	ED.WA	229000	RATE REFUND LIABILITY	ED	WA	0.00
4	ED.WA	229020	RATE REFUND LIABILITY-REMAND	ED	WA	(191,931.03)
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00
4	ED.WA	254240	COLSTRIP COMMUNITY SOLAR FUND	ED	WA	0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00
4	ED.WA Total					8,962,438.64
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	18,843,420.09

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	10,453,019.05
4	GD.AA	143503	ACCUM PROV FOR INJURY & DAMAGE	ZZ	ZZ	0.00
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	0.00
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(27,100,331.34)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	296.20
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	(37,675.35)
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(520,030.71)
4	GD.AA	235500	RNG SERVICE DEPOSITS	ZZ	ZZ	(16,664.37)
4	GD.AA Total					1,622,033.57
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	10,500.00
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(4,072,690.41)
4	GD.AN Total					(4,062,190.41)
4	GD.ID	190305	ADFIT DEPRECIATION STUDY DEFERRAL	GD	ID	0.00
4	GD.ID	190449	ADFIT RATE REFUND	GD	ID	0.00
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,501,305.04
4	GD.ID	229000	RATE REFUND LIABILITY	GD	ID	0.00
4	GD.ID	254305	DEPRECIATION STUDY DEFERRAL	GD	ID	0.00
4	GD.ID Total					1,501,305.04
4	GD.WA	190449	ADFIT RATE REFUND	GD	WA	21,733.95
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,521,385.36
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	0.00
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(102,311.63)
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(4,112,573.22)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00
4	GD.WA Total					(1,671,765.54)
4 Total						239,399,850.45
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(693,508.64)
20	ED.ID	236200	PROPERTY TAXES	ED	ID	(2,790,228.00)
20	ED.ID Total					(3,483,736.64)
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(367,910.94)
20	ED.MT	236200	PROPERTY TAXES	ED	MT	(5,034,719.68)
20	ED.MT Total					(5,402,630.62)
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	77,775.73
20	ED.OR	236200	PROPERTY TAXES	ED	OR	348,661.31
20	ED.OR Total					426,437.04

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2023 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(4,676,592.29)
20	ED.WA	236200	PROPERTY TAXES	ED	WA	(10,673,458.74)
20	ED.WA Total					(15,350,051.03)
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(321,246.66)
20	GD.ID	236200	PROPERTY TAXES	GD	ID	(855,520.15)
20	GD.ID Total					(1,176,766.81)
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(871,890.71)
20	GD.OR	236200	PROPERTY TAXES	GD	OR	535,806.19
20	GD.OR Total					(336,084.52)
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(1,936,451.00)
20	GD.WA	236200	PROPERTY TAXES	GD	WA	(3,035,877.21)
20	GD.WA Total					(4,972,328.21)
20 Total						(30,295,160.79)
Grand Total						\$231,731,330.95

MIZUHO-134122

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
202212	83,306,097		2,718	0.0032	844,865	
202301	34,872,619	59,089,358	33,500	0.0033	10,100,493	5,472,679
202302	49,273,560	42,073,089	27,123	0.0036	7,499,314	8,799,904
202303	53,326,320	51,299,940	26,215	0.0037	7,149,436	7,324,375
202304	40,549,346	46,937,833	31,270	0.0038	8,229,058	7,689,247
202305	25,884,994	33,217,170	29,714	0.0040	7,413,051	7,821,055
202306	22,875,310	24,380,152	20,089	0.0041	4,960,148	6,186,600
202307	9,303,978	16,089,644	16,889	0.0041	4,137,888	4,549,018
202308	3,537,810	6,420,894	13,425	0.0043	3,153,933	3,645,910
202309	10,275,759	6,906,784	(1,909)	0.0043	447,266	1,800,599
202310	19,016,412	14,646,085	9,072	0.0043	2,130,880	1,289,073
202311	17,622,668	18,319,540	4,371	0.0043	1,022,339	1,576,609
202312	19,245,639	18,434,153	9,281	0.0043	2,166,656	1,594,498
		<u>28,151,220</u>				<u>4,812,464</u>

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	4,812,464
Wells	699,784
Total ADJ	<u>5,512,248</u>

WA Electric Share **2,655,082**

WA Gas Share **796,066**

CD.AA from 12A Working Capital

Electric	70.11%
Gas North	20.71%
Gas South	9.18%
ED WA	68.70%
ED ID	31.30%
GD WA	69.74%
GD ID	30.26%
GD OR	100.00%

WELLS FARGO-134123

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
202212	88,274,508		(26,132)	0.0039	6,653,675	
202301	43,059,022	65,666,765	4,414	0.0036	1,211,256	3,932,466
202302	51,273,190	47,166,106	(3,268)	0.0042	770,923	991,090
202303	51,883,373	51,578,281	(1,174)	0.0041	287,956	529,439
202304	47,469,856	49,676,615	2,429	0.0041	599,842	443,899
202305	31,400,311	39,435,084	(34)	0.0044	7,856	303,849
202306	32,102,935	31,751,623	1,215	0.0043	281,990	144,923
202307	15,784,245	23,943,590	2,676	0.0042	640,432	461,211
202308	11,783,423	13,783,834	909	0.0045	200,702	420,567
202309	17,142,265	14,462,844	(2,257)	0.0049	463,608	332,155
202310	21,512,983	19,327,624	(45)	0.0046	9,741	236,674
202311	21,022,274	21,267,629	(2,005)	0.0047	425,047	217,394
202312	23,108,979	22,065,627	(1,648)	0.0048	342,442	383,744
		<u>33,343,802</u>				<u>699,784</u>

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Remove Colstrip
	Adjustment Number	1.04
	Workpaper Reference	E-Col
REVENUES		
1	Total General Business	(\$23,587)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(23,587)
5	Other Revenue	-
6	Total Electric Revenue	(23,587)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(11,233)
8	Purchased Power	-
9	Depreciation/Amortization	(11,245)
10	Regulatory Amortization	2,062
11	Taxes	-
12	Total Production & Transmission	(20,416)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
16	Taxes	(907)
17	Total Distribution	(907)
18	Customer Accounting	(180)
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	(94)
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	(94)
26	Total Electric Expenses	(21,597)
27	OPERATING INCOME BEFORE FIT	(1,990)
FEDERAL INCOME TAX		
28	Current Accrual	(418)
29	Debt Interest	123
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$1,695)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	(213,739)
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	(213,739)
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	191,648
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	191,648
45	NET PLANT	(22,091)
46	DEFERRED TAXES	1,746
47	Net Plant After DFIT	(20,345)
48	DEFERRED DEBITS AND CREDITS & OTHER	(984)
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	(\$21,329)

Adjustment 1.04 - Colstrip Reversal

Note: Balances below are removed, or reversed, in Adjustment 1.04 to exclude Colstrip from normalized base rates. Colstrip capital investment, depreciation and O&M expense, and return on investment are included for recovery in Tariff Schedule 99. See tab "Line Explanations" for Line # descriptions.

Line #	Colstrip Actual Balance @ 12/31/2023 (12ME 12.31.2023)	
1	\$ 213,739,073	a
2	(191,647,962)	b
3	(1,746,085)	d
5	20,345,026	
6	983,620	c
7	\$ 21,328,646	
8	\$ 11,232,762	e
9	-	
10	11,244,569	f
11	-	
12	(2,436,662)	g
13	375,000	See Line Explanations
14	\$ 20,415,669	
Net Income:		
15	\$ (4,287,290)	
16	(122,725)	
17	\$ (16,005,653)	
18	\$ 23,328,767	
19	7.04%	Per CBR
20	2.74%	Per CBR
21	0.750455	Per CBR
	\$ 23,587,143	h
	Per Schedule 99	

Revenue **\$ 23,587,143**

CF Components (See Rev. Req. model)

Revenues	1.0000000	\$ 23,587,143
Expense:		
Uncollectibles	0.007618	\$ 179,681
Commission Fees	0.004000	\$ 94,349
Washington Excise Tax	0.038439	\$ 906,665
Total Expense	0.050057	\$ 1,180,695
Net Operating Income Before FIT	0.949943	\$ 22,406,448
Federal Income Tax @ 21%	0.199488	\$ 4,705,354
REVENUE CONVERSION FACTOR	0.750455	\$ 17,701,094

\$ 23,587,149 CK Rev. Req.

Net Revenue Requirement **\$ 258,375**

Line #	Line Name	Explanation 12ME 12.2023 Balances
1	Plant Cost	Plant in service at 12.30.2023 AMA.
2	Accumulated Depreciation	Accumulated depreciation on plant in service 12.31.2023 AMA
3	ADFIT (Plant at 06/30/2023)	ADFIT on Colstrip property was restated to AMA 12.31.2023. See tab "ADFIT AMA 12.2023".
5	Net Plant after ADFIT	Subtotal
6	Colstrip Regulatory Asset	The Colstrip regulatory assets are detailed on tab "Detail ADJ 12.2023".
7	Net Rate Base	Total
8	O&M Expense	Reflects actual total Colstrip O&M expenses incurred per the test period 12ME 12.31.2023.
9	O&M Major Maintenance Amortization	Actual major maintenance included in total O&M expense above. Normalization of Major Maintenance only occurs as a regulatory adjustment, not recorded per books.
10	Depreciation Expense - At Authorized Depreciation Rates	Depreciation expense on plant in service at 12.31.2023.
11	Depreciation Expense - Accelerated on Additions	N/A
12	Regulatory Amortization	The Colstrip regulatory amortizations are detailed on tab "Detail ADJ 12.2023".
13	Colstrip Community Fund Deferral Amortization	Colstrip Community Fund Deferral Amortization represents the annual amount of the Community Fund \$1.5 million, amortized over a 2-year period (\$750,000 annually) per 2022 WA GRC Docket UE-220053.
14	Total Expenses	Total
	Net Income:	
15	Current Tax Exp	Calculated
16	Debt Interest	Calculated
17	Net income	Calculated
18	Revenue Requirement	Calculated
The following is per 2022 WA GRC Docket UE-220053:		
19	Rate of Return	As filed, proposed ROR
20	Weighted Debt Cost for Debt Interest	Component of ROR, derived from amount agreed to in settlement.
21	Conversion Factor	As filed

		7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023
101000	PIS - Generating Units	213,430,812	213,456,534	213,474,700	213,493,959	213,505,468	213,543,414	213,585,137	213,626,811
101000	PIS - ARO	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349
108000	A/D - Generating Units	(181,237,309)	(182,213,901)	(183,190,621)	(184,152,949)	(185,112,011)	(186,071,316)	(187,037,165)	(188,003,364)
108000	A/D - ARO	(2,951,287)	(3,121,776)	(3,292,265)	(3,462,755)	(3,633,244)	(3,803,733)	(3,974,223)	(4,144,712)
108027	COLSTRIP PLANT ADJ - ACC AMT	(6,966,495)	(6,796,581)	(6,626,666)	(6,456,752)	(6,286,837)	(6,116,923)	(5,947,008)	(5,777,094)
182327	REG ASSET - COLSTRIP	7,043,493	7,280,939	7,518,206	7,754,902	7,991,491	8,227,808	8,477,470	8,727,148
182356	EXCESS INCREMENTAL COL DEPR DEFRL	490,968	492,440	493,918	495,939	497,968	500,005	481,225	462,233
190027	DFIT - COLSTRIP PLANT ADJ	1,117,387	1,072,735	1,028,083	983,317	938,549	893,779	850,586	807,436
190315	DFIT COLSTRIP RECOVERY OFFSET	-	-	-	-	-	-	-	-
190376	DFIT- ASSET RETIREMENT OBLIGAT	1,867,817	1,858,389	1,826,146	1,820,879	1,806,053	1,808,934	1,810,934	1,813,312
190410	DFIT PROV RATE REFUND - TAX RE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
190930	NONPLANT EXCESS DEFERRED GROSS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
229010	ACCUM PROV RATE REFUND - TAX R	-	-	-	-	-	-	-	-
230027	ASSET RETIREMENT OBL - COLSTRI	(8,894,365)	(8,849,473)	(8,695,932)	(8,670,854)	(8,600,250)	(8,613,970)	(8,623,497)	(8,634,818)
254230	REG LIABILITY - TAX REFORM AMORT	-	-	-	-	-	-	-	-
254315	REG LIAB - COLSTRIP RECOVERY O	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
254910	REG LIAB - NONPLANT EXCESS DEF	-	-	-	-	-	-	-	-
283376	DFIT- REG ASSET ARO	(1,236,659)	(1,277,863)	(1,319,029)	(1,360,076)	(1,401,100)	(1,442,066)	(1,483,040)	(1,524,017)
283377	DFIT- RETIREMENT ASSET	(1,252,531)	(1,216,729)	(1,180,926)	(1,145,123)	(1,109,320)	(1,073,518)	(1,037,715)	(1,001,912)
403027	COLSTRIP PLANT ADJ DEPR	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)
403000	DEPR EXPENSE - Generating Units	976,088	976,592	976,720	962,328	959,062	959,305	965,849	966,199
403100	DEPR EXPENSE ASSET RETIREMENT COSTS	-	-	-	-	-	-	-	-
407327	COLSTRIP RECOVERY REG DEBIT	81,597	81,597	81,597	81,597	81,597	81,597	89,694	89,694
407415	REG CREDIT - COLSTRIP RECOVERY	-	-	-	-	-	-	-	-
407427	REG CREDIT - COLSTRIP DEFRL	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)

AVISTA

1) 12ME Dec 2023 AMA - Colstrip

Detail ADJ 12.2023

3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	WA GRC 12.2023 AMA TP Removal 12/31/2023	
213,503,893	213,565,375	213,579,751	213,627,349	213,735,052	213,781,412	213,822,887	213,993,151	214,112,206	214,328,281	213,739,073	a
9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	9,941,349	11,200,804	9,993,826	12/31/2023 ARO 983,620 c
(188,828,212)	(189,763,246)	(190,698,402)	(191,633,938)	(192,570,024)	(193,506,086)	(194,442,341)	(195,369,027)	(196,295,360)	(197,185,440)	(191,647,962)	b
(4,315,201)	(4,485,691)	(4,656,180)	(4,826,669)	(4,997,158)	(5,167,648)	(5,338,137)	(5,508,626)	(5,679,116)	(5,874,794)	(4,827,719)	
(5,607,179)	(5,437,265)	(5,267,350)	(5,097,436)	(4,927,521)	(4,757,607)	(4,587,692)	(4,417,778)	(4,247,863)	(4,077,949)	(5,097,949)	
8,976,850	9,226,615	9,476,408	9,726,217	9,976,010	10,225,829	10,475,652	10,725,502	10,975,374	11,250,467	9,727,351	
443,198	424,491	405,668	386,727	367,831	348,808	329,658	310,468	291,144	271,686	386,441	
764,296	721,087	677,902	634,742	591,573	548,430	505,314	462,206	419,127	376,075	634,802	
-	-	-	-	-	-	-	-	-	-	-	
1,818,016	1,820,644	1,822,669	1,822,738	1,825,277	1,826,577	1,829,175	1,831,491	1,834,379	2,103,999	1,834,307	
(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
-	-	-	-	-	-	-	-	-	-	-	
(8,657,221)	(8,669,735)	(8,679,374)	(8,679,703)	(8,691,795)	(8,697,987)	(8,710,357)	(8,721,386)	(8,735,140)	(10,019,044)	(8,734,793)	
-	-	-	-	-	-	-	-	-	-	-	
(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
-	-	-	-	-	-	-	-	-	-	-	
(1,564,999)	(1,605,994)	(1,646,995)	(1,687,999)	(1,729,000)	(1,770,006)	(1,811,014)	(1,852,027)	(1,893,044)	(1,939,358)	(1,688,237)	
(966,109)	(930,307)	(894,504)	(858,701)	(822,898)	(787,096)	(751,293)	(715,490)	(679,687)	(638,595)	(858,481)	
(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(169,915)	(2,038,974)	(2,436,662) g
955,292	935,034	935,157	935,536	936,086	936,062	936,255	926,687	926,332	890,081	11,244,569	f
-	-	-	-	-	-	-	-	-	-	-	
89,694	89,694	89,694	89,694	89,694	89,694	89,694	89,694	89,694	89,694	1,076,325	
-	-	-	-	-	-	-	-	-	-	-	
(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(122,834)	(1,474,013)	

AVISTA

1) 12ME Dec 2023 AMA - Colstrip

Detail ADJ 12.2023

**Forecasted ADFIT
Colstrip Production
Additions through 2023**

Idaho	12/31/2020	2021 Activity	12/31/2021	2022 Activity	12/31/2022	2023 Activity	12/31/2023
Colstrip ADFIT - Idaho	(5,042,758.60)	965,795.68	(4,076,962.92)	777,908.88	(3,299,054.04)	934,961.05	(2,364,092.99)
Washington	12/31/2020	2021 Activity	12/31/2021	2022 Activity	12/31/2022	2023 Activity	12/31/2023
Colstrip ADFIT - Washington	(9,729,838.32)	3,553,868.69	(6,175,969.63)	3,171,019.15	(3,004,950.48)	2,517,731.06	(487,219.42)

The tax software is only able to provide year-end data.

12/31/2022	(3,004,950.48)
1/31/2023	(2,795,139.56)
2/28/2023	(2,585,328.64)
3/31/2023	(2,375,517.72)
4/30/2023	(2,165,706.79)
5/31/2023	(1,955,895.87)
6/30/2023	(1,746,084.95)
7/31/2023	(1,536,274.03)
8/31/2023	(1,326,463.11)
9/30/2023	(1,116,652.19)
10/31/2023	(906,841.26)
11/30/2023	(697,030.34)
12/31/2023	(487,219.42)
	(1,746,085)

d

ORGANIZATION N06
 Accounting Year 2023

[01/01/2023 - 12/31/2023]

Sum of Transaction Amount					
Project Number	Project Name	Task Number	Service	Jurisdic Total	
41002100	Elect Joint Projects -410	500000	ED	AN	61,225
		501200	ED	AN	344,915
		502000	ED	AN	1,393,407
		502050	ED	AN	2,190,669
		505000	ED	AN	(144,667)
		506000	ED	AN	5,824,536
		506001	ED	AN	63,120
41002101	Elect Joint Projects Mt -410	510000	ED	AN	274,399
		511010	ED	AN	744,875
		512020	ED	AN	4,866,702
		513010	ED	AN	358,947
		514000	ED	AN	814,624
		514001	ED	AN	73,622
41005013	Colstrip MajorOverhl Boilr Exp	502022	ED	AN	8,021
41005014	Colstrip Major Overhaul Exp	512020	ED	AN	258,977
		513010	ED	AN	273,570
		514000	ED	AN	13,593
Grand Total					17,420,536

P/T 64.48% \$ 11,232,762

WA Share

e

Schedule 99

	Unbill kWh @ June 30, 2023	Tariff Rate	Unbilled Revenue
WA001/002	(45,960,773)	\$ 0.00654	\$ (300,583.46)
WA011/012/013	(8,676,204)	\$ 0.00323	\$ (28,024.14)
WA021/22/23	(14,817,201)	\$ 0.00253	\$ (37,487.52)
WA025	(226,113)	\$ 0.00092	\$ (208.02)
WA25I	(4,490,904)	\$ 0.00059	\$ (2,649.63)
WA030/31/32	(1,099,634)	\$ 0.00575	\$ (6,322.90)
Total			\$ (375,275.67)
		Billed during 12ME 202312	\$ 23,962,418.18
		Total Calendar Schedule 99	\$ 23,587,142.51 [1/1/2023 - 12/31/2023]

h

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$20,881)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(20,881)
5	Other Revenue	(23)
6	Total Electric Revenue	(20,904)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	(20,853)
17	Total Distribution	(20,853)
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	(20,853)
27	OPERATING INCOME BEFORE FIT	(51)
FEDERAL INCOME TAX		
28	Current Accrual	(11)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$40)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2023
ELECTRIC**

	Washington	
General Business Revenue		
B&O Taxes Collected through Schedule 58	20,963,034	
B&O Taxes Collected through Schedule 58A	(81,786)	
Net B&O Taxes Collected through Schedule 58 and 58A	E-EBO-2 20,881,249	
Other Revenue		
B&O Taxes Collected through Schedule 58	22,603	
B&O Taxes Collected through Schedule 58A	0	
Net B&O Taxes Collected through Schedule 58 and 58A	22,603	
Total B&O Taxes Collected		20,903,851
Expense per Account 408.12		
Adjustments to 408120	E-EBO-5 20,934,235	
Expense per Account 408.12	0	
	20,934,235	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2 (81,786)	
Net B&O Taxes Expensed		20,852,450
Net Impact on NOI Before FIT		(51,402)
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by: _____

**AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2023
ELECTRIC**

DESCRIPTION	CLASS	Schedule 58	Schedule 58A	Total
<i>(1)</i>				
WASHINGTON-E6				
GENERAL BUSINESS				
Residential	1	9,577,700	(33,378)	9,544,322
Commercial	21	10,387,535	(45,798)	10,341,737
Industrial-Firm-Misc	31	764,045	0	764,045
-Firm-Pumping	39	8,044	(1,852)	6,193
Street Lighting	51	225,710	(758)	224,952
Total General Business		20,963,034	(81,786)	20,881,249
OTHER REVENUES				
-Theft of Service	18	0	0	0
-Energy Exchanger	61-63	0	0	0
-Service Revenue	83	0	0	0
-Rent Electric Prop.	85	22,603	0	22,603
Total Other Revenues		22,603	0	22,603
TOTAL		20,985,637	(81,786)	20,903,851
<i>(2) Reverse Interdepartmental</i>	80	754	E-EBO-3	754

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:058

			Revenue Amt												
			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	12 Month Total
Jur	Ferc Acct	Revenue Class													
WA	440000	01 RESIDENTIAL	1,141,649.03	873,611.30	1,028,313.22	714,930.76	676,498.61	629,191.04	726,621.87	812,471.67	682,386.69	577,969.44	752,247.11	961,809.34	9,577,700.08 E-EBO-2
	442200	21 FIRM COMMERCIAL	1,004,346.65	619,368.35	961,903.89	742,037.56	859,180.84	854,919.61	916,372.88	980,562.77	913,047.57	823,417.51	846,676.84	865,700.94	10,387,535.41 E-EBO-2
	442300	31 FIRM- INDUSTRIAL	82,219.87	33,351.62	69,866.94	56,952.92	63,041.34	58,710.08	62,499.19	71,477.48	72,730.56	67,828.04	64,356.26	61,010.30	764,044.60 E-EBO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	300.50	294.20	286.20	295.12	594.99	1,076.62	1,420.72	1,520.85	1,087.28	589.05	306.20	272.50	8,044.23 E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	18,211.99	16,413.90	20,959.41	17,906.70	19,458.39	18,693.71	18,726.94	18,865.97	18,893.03	19,042.89	19,349.61	19,187.35	225,709.89 E-EBO-2
	448000	80 INTERDEPARTMENT REVENUE	134.36	106.13	103.10	80.33	61.58	-0.28	74.42	44.02	41.15	41.23	63.69	4.39	754.12 E-EBO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	3,565.24	201.88	1,883.56	1,883.56	1,883.56	1,883.56	1,883.56	1,883.56	1,883.56	1,883.56	1,883.56	1,883.56	22,602.72 E-EBO-2
			2,250,427.64	1,543,347.38	2,083,316.32	1,534,086.95	1,620,719.31	1,564,474.34	1,727,599.58	1,886,826.32	1,690,069.84	1,490,771.72	1,684,883.27	1,909,868.38	20,986,391.05
Total			2,250,427.64	1,543,347.38	2,083,316.32	1,534,086.95	1,620,719.31	1,564,474.34	1,727,599.58	1,886,826.32	1,690,069.84	1,490,771.72	1,684,883.27	1,909,868.38	20,986,391.05

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:058A

Jur	Ferc Acct	Revenue Class	Period	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	12 Month Total
WA	440000	01 RESIDENTIAL		-4,359.75	-3,984.25	-3,720.21	-2,915.33	-2,104.87	-1,817.74	-1,980.80	-1,982.91	-1,776.09	-1,820.92	-2,990.45	-3,924.29	(33,377.61) E-EBO-2
	442200	21 FIRM COMMERCIAL		-5,882.67	-5,003.97	-5,202.29	-3,889.19	-2,930.93	-2,463.22	-2,857.59	-2,900.91	-2,712.71	-2,618.93	-4,073.61	-5,262.13	(45,798.15) E-EBO-2
	442300	39 FIRM-PUMPING-IRRIGATION ONLY		-134.30	-117.62	-104.11	-136.23	-112.88	-171.33	-200.11	-229.95	-145.35	-139.21	-170.91	-189.62	(1,851.62) E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		-62.16	-16.46	-108.24	-62.35	-62.35	-62.35	-62.69	-62.82	-62.84	-64.42	-65.47	-66.03	(758.18) E-EBO-2
Total				(10,438.88)	(9,122.30)	(9,134.85)	(7,003.10)	(5,211.03)	(4,514.64)	(5,101.19)	(5,176.59)	(4,696.99)	(4,643.48)	(7,300.44)	(9,442.07)	(81,785.56)

Adjustment No. _____

Workpaper Ref. E-EBO-5

Ferc Acct Service		Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,801,610	3,801,610	0	0
		WA	20,934,235 E-EBO-1	20,934,235	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
			24,735,845	24,735,845	0	0
	GD	ID	1,820,401	0	1,820,401	0
		OR	5,733,709	0	0	5,733,709
		WA	8,843,403	0	8,843,403	0
			<hr/>	<hr/>	<hr/>	<hr/>
			16,397,514	0	10,663,804	5,733,709
			<hr/>	<hr/>	<hr/>	<hr/>
Total			41,133,359	24,735,845	10,663,804	5,733,709

Expense per Account 408.12 in General Ledger

Prep by: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	1,623
12	Total Production & Transmission	1,623
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	1,623
27	OPERATING INCOME BEFORE FIT	(1,623)
FEDERAL INCOME TAX		
28	Current Accrual	(341)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$1,282)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC					ALLOCATION		
	Washington	Idaho	Montana	Oregon	Total	64.48% Washington	35.52% Idaho	Total
Actual Per Results								
P/T:								
408150	2,015,741	657,857	6,204,542	3,544,701	12,422,840	8,010,248	4,412,593	12,422,841
408180	1,945,588	813,422	1,139,416	12,018	3,910,444	2,521,454	1,388,990	3,910,444
P/T Total	3,961,329	1,471,279	7,343,957	3,556,719	16,333,284	10,531,702	5,801,583	16,333,285
Dist:								
408170	4,841,789	1,672,107	7,352	-	6,521,248	4,841,789	1,672,107	6,513,896
Actual Per Results	8,803,118	3,143,386	7,351,309	3,556,719	22,854,532	15,373,491	7,473,690	22,847,181

Current Period								
Expense	Washington	Idaho	Montana	Oregon	Total	Washington	Idaho	Total
	10,918,843	3,142,101	7,351,309	3,318,081	24,730,334			
P/T:								
408150	2,500,398	657,588	6,204,542	3,305,804	12,668,331	8,168,540	4,499,791	12,668,331
408180	2,413,119	813,089	1,139,416	12,277	4,377,901	2,822,870	1,555,030	4,377,901
P/T	4,913,516	1,470,677	7,343,957	3,318,081	17,046,232	10,991,410	6,054,821	17,046,231
Dist:								
408170	6,005,327	1,671,424	7,352	-	7,684,103	6,005,327	1,671,424	7,676,750
	10,918,843	3,142,101	7,351,309	3,318,081	24,730,334	16,996,737	7,726,245	24,722,981

Restating Adjustment								
P/T:								
408150	484,656	(269)	-	(238,897)	245,491	158,292	87,198	245,490
408180	467,531	(333)	-	259	467,457	301,416	166,040	467,456
P/T	952,187	(601)	-	(238,638)	712,948	459,708	253,238	712,946
Dist:								
408170	1,163,538	(683)	-	-	1,162,854	1,163,538	(683)	1,162,854
	2,115,725	(1,285)	-	(238,638)	1,875,802	1,623,246	252,555	1,875,800

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS

ALLOCATION

	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
Actual Per Results										
U/G Storage (1):										
408190	208,557					208,557	128,259	60,172	20,126	208,557
Dist:										
408170	2,349,392	957,043		5,194,932		8,501,368	2,349,392	957,043	5,194,932	8,501,368
Actual Per Results	2,557,949	957,043	-	5,194,932	-	8,709,924	2,477,651	1,017,215	5,215,058	8,709,925

U/G Storage Allocation

<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>
68.067%	31.93%	9.65%

<u>Current Period</u>										
Expense	3,176,952	957,043	-	5,135,176	-	9,269,172				
U/G Storage:										
408190	311,172					311,172	191,366	89,778	30,028	311,172
Dist:										
408170	2,865,781	957,043		5,135,176		8,958,000	2,865,781	957,043	5,135,176	8,958,000
	3,176,952	957,043	-	5,135,176	-	9,269,172	3,057,147	1,046,821	5,165,204	9,269,172

<u>Restating Adjustment</u>										
U/G Storage:										
408190	102,615	-	-	-	-	102,615	63,107	29,606	9,902	102,615
Dist:										
408170	516,388	-	-	(59,755)	-	456,633	516,388	-	(59,755)	456,633
	619,003	-	-	(59,755)	-	559,247	579,495	29,606	(49,853)	559,248

Sum of Transaction Amount - 2023 Actual											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	657,857	6,204,542	3,544,701	2,015,741	12,422,840	-	-	-	-	12,422,840
408170	TAXES OTHER THAN INC-DIST PROP	1,672,107	7,352	-	4,841,789	6,521,248	957,043	5,194,932	2,349,392	8,501,368	15,022,616
408180	TAXES OTHER THAN INC-TRANS PRO	813,422	1,139,416	12,018	1,945,588	3,910,444	-	-	-	-	3,910,444
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	208,557	208,557	208,557
Grand Total		3,143,386	7,351,309	3,556,719	8,803,118	22,854,532	957,043	5,194,932	2,557,949	8,709,924	31,564,457
Sum of Transaction Amount - 2023 Less Previous Period True-Up Costs											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	657,588	6,204,542	3,305,804	2,500,398	12,668,331	-	-	-	-	12,668,331
408170	TAXES OTHER THAN INC-DIST PROP	1,671,424	7,352	-	6,005,327	7,684,103	957,043	5,135,176	2,865,781	8,958,000	16,642,103
408180	TAXES OTHER THAN INC-TRANS PRO	813,089	1,139,416	12,277	2,413,119	4,377,901	-	-	-	-	4,377,901
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	311,172	311,172	311,172
Grand Total		3,142,101	7,351,309	3,318,081	10,918,843	24,730,334	957,043	5,135,176	3,176,952	9,269,172	33,999,506
Difference (represents prior-period costs recorded in 2023)											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	269	-	238,897	(484,656)	(245,491)	-	-	-	-	(245,491)
408170	TAXES OTHER THAN INC-DIST PROP	683	-	-	(1,163,538)	(1,162,854)	-	59,755	(516,388)	(456,633)	(1,619,487)
408180	TAXES OTHER THAN INC-TRANS PRO	333	-	(259)	(467,531)	(467,457)	-	-	-	-	(467,457)
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	(102,615)	(102,615)	(102,615)
Grand Total		1,285	-	238,638	(2,115,725)	(1,875,802)	-	59,755	(619,003)	(559,247)	(2,435,050)
This is a summary. See file with detail from GL and pivot table.											

Sum of Transaction Amount

Row Labels	ED ID	OR	WA	ED Total	GD OR	WA	GD Total	Grand Total
408150	268.51	238,897.10	(484,656.37)	(245,490.76)				(245,490.76)
ID 2023 Hydro Property Tax (add'l new 2022 parcels)	201.70			201.70				201.70
ID 2023 Other Property Tax (add'l new 2022 parcels)	66.81			66.81				66.81
OR 2023 Property Tax (Rounding Clean-Up)		0.10		0.10				0.10
OR CS2 Generation Property Tax True Up - 2022		238,897.00		238,897.00				238,897.00
WA 2022 Hydro Property Tax (True-Up)			(349,020.52)	(349,020.52)				(349,020.52)
WA 2022 Other Property Tax (True-Up)			(46,536.07)	(46,536.07)				(46,536.07)
WA 2022 Thermal Property Tax (True-Up)			(88,841.59)	(88,841.59)				(88,841.59)
WA 2023 Property Tax (Adams County Refund)			(56.71)	(56.71)				(56.71)
WA 2023 Property Tax (True-Up)			(201.48)	(201.48)				(201.48)
408170	683.48		(1,163,537.91)	(1,162,854.43)	59,755.46	(516,388.14)	(456,632.68)	(1,619,487.11)
ID 2023 Distribution Property Tax (add'l new 2022 parcels)	683.48			683.48				683.48
OR 2023 Property Tax (Rounding Clean-Up)					0.46		0.46	0.46
OR Property Tax True-Up - 2022					59,755.00		59,755.00	59,755.00
WA 2022 Distribution Property Tax (True-Up)			(1,163,401.71)	(1,163,401.71)				(1,163,401.71)
WA 2022 Property Tax (True-Up)						(514,453.09)	(514,453.09)	(514,453.09)
WA 2023 Property Tax (Adams County Refund)			(136.20)	(136.20)				(136.20)
WA 2023 Property Tax (Klickitat County Refund)						(980.26)	(980.26)	(980.26)
WA 2023 Property Tax (True-Up)						(954.79)	(954.79)	(954.79)
408180	332.75	(258.99)	(467,530.70)	(467,456.94)				(467,456.94)
ID 2023 Transmission Property Tax (add'l new 2022 parcels)	332.75			332.75				332.75
OR 2023 Property Tax (Rounding Clean-Up)		0.01		0.01				0.01
OR Imnaha Line Property Tax True Up - 2022		(259.00)		(259.00)				(259.00)
WA 2022 Transmission Property Tax (True-Up)			(467,475.97)	(467,475.97)				(467,475.97)
WA 2023 Property Tax (Adams County Refund)			(54.73)	(54.73)				(54.73)
408190						(102,614.74)	(102,614.74)	(102,614.74)
WA 2022 Property Tax - Storage (True-Up)						(102,614.74)	(102,614.74)	(102,614.74)
Grand Total	1,284.74	238,638.11	(2,115,724.98)	(1,875,802.13)	59,755.46	(619,002.88)	(559,247.42)	(2,435,049.55)

These amounts were recorded in the current year but relate to prior years.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	2,527
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	2,527
27	OPERATING INCOME BEFORE FIT	(2,527)
FEDERAL INCOME TAX		
28	Current Accrual	(531)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$1,996)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2023**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	5,229,574	4,648,018	581,556
Less:			
Accrual for Write-offs (2)	5,102,188 C-UE-2	4,466,337	635,851
(Less) Covid Deferral	<u>(2,344,990) C-UE-5</u>	<u>(2,344,990)</u>	<u>-</u>
Adjusted Write-off Accrual	2,757,198	2,121,347	635,851
Net Under (Over) Accrued	<u><u>2,472,376</u></u>	<u><u>2,526,671</u></u>	<u><u>(54,295)</u></u>
Allocation Note 2: Customers	100.000%	64.866%	35.134%
GAS			
Actual Net Write-offs (1)	2,189,149	1,971,205	217,944
Less:			
Accrual for Write-offs (2)	907,419 C-UE-2	943,963	156,929
(Less) Covid Deferral	<u>(587,998) C-UE-5</u>	<u>(587,998)</u>	<u>-</u>
Adjusted Write-off Accrual	319,421	355,965	156,929
Net Under (Over) Accrued	<u><u>1,869,728</u></u>	<u><u>1,615,240</u></u>	<u><u>61,015</u></u>
Allocation Note 2: Customers	100.000%	65.150%	34.850%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2023**

ALLOCATION OF WRITE-OFFS TO SERVICES:

	Sales to Ultimate Customers (3)		Percent	Allocated Net Write-offs (4)
	(a)		(b)	(c)
WASHINGTON TOTALS				
Electric	610,154,617	C-UE-3	70.220%	4,648,018
Gas	258,806,378	C-UE-3	29.780%	1,971,205
Total	868,960,996		100.000%	6,619,223
IDAHO TOTALS				
Electric	288,332,257	C-UE-3	72.740%	581,556
Gas	108,074,174	C-UE-3	27.260%	217,944
Total	396,406,432		100.000%	799,500
Total Company	1,265,367,427			7,418,723

(3) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(4) Allocated Net Write-offs from Account 144200.

	<u>Acct 144200</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA		7,830,467	C-UE-2
Reinstatements & Recoveries WA		(1,211,244)	C-UE-2
		<u>6,619,223</u>	
<u>Idaho</u>			
Write-Offs ID		1,105,006	C-UE-2
Reinstatements & Recoveries ID		(305,506)	C-UE-2
		<u>799,500</u>	
		7,418,723	

- check

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023

	WRITE-OFFS				REINSTATEMENTS AND RECOVERIES				NET WRITEOFFS FOR CD AA						ACCRUAL UNCOLLECTIBLE EXPENSE						
	144200		144200		144200		144200		144990	Allocation					ED.ID	ED.WA	GD.ID	GD.OR	GD.WA	CD.AA	
	ED	ED	GD	GD	ED	ED	GD	GD	CD	ED	ED	GD	GD	GD							
ID	WA	ID	WA	ID	WA	ID	WA	AA	ID	WA	ID	WA	OR								
202301	51,343	393,016	7,151	85,450	(29,079)	(91,978)	(4,325)	(19,807)	-	-	-	-	-	-	202301	43,342	160,560	15,539	10,076	14,244	-
202302	47,489	548,455	10,382	84,488	(16,103)	(75,817)	(3,266)	(18,014)	-	-	-	-	-	-	202302	1,323	57,935	7,197	7,815	4,144	-
202303	62,051	348,786	17,426	109,605	(24,236)	(77,124)	(5,253)	(31,089)	-	-	-	-	-	-	202303	79,364	592,881	16,213	85,821	125,722	-
202304	79,638	572,874	21,055	164,650	(17,740)	(74,959)	(3,345)	(17,886)	-	-	-	-	-	-	202304	30,744	229,671	6,280	33,246	48,702	-
202305	82,650	461,425	26,935	157,702	(24,163)	(81,154)	(5,490)	(23,373)	-	-	-	-	-	-	202305	21,312	159,208	4,354	23,046	33,760	-
202306	89,524	689,941	32,977	207,281	(23,870)	(66,513)	(5,392)	(18,232)	-	-	-	-	-	-	202306	38,029	284,089	7,769	41,123	60,242	-
202307	76,329	617,494	33,777	206,423	(19,469)	(85,310)	(6,501)	(24,279)	-	-	-	-	-	-	202307	49,269	368,059	10,065	53,278	78,048	-
202308	99,148	520,228	29,184	154,614	(15,322)	(90,473)	(5,300)	(26,388)	-	-	-	-	-	-	202308	36,530	272,896	7,462	39,503	57,868	-
202309	65,997	470,342	16,240	151,695	(13,525)	(73,467)	(4,608)	(17,746)	-	-	-	-	-	-	202309	44,079	329,288	9,004	47,665	69,826	-
202310	84,580	521,695	21,362	134,319	(19,958)	(80,701)	(6,500)	(22,896)	-	-	-	-	-	-	202310	20,825	155,571	4,254	22,519	32,989	-
202311	63,999	494,759	11,063	89,467	(20,084)	(86,026)	(5,550)	(23,657)	-	-	-	-	-	-	202311	144,601	1,080,226	29,539	156,366	229,064	-
202312	63,453	568,884	11,254	76,875	(22,103)	(67,786)	(4,325)	(16,567)	-	-	-	-	-	-	202312	96,464	720,622	19,706	104,312	152,810	163,701
	866,201	6,207,897	238,805	1,622,570	(245,652)	(951,309)	(59,855)	(259,935)	-	-	-	-	-	-	Annual Exp. (Direct)	605,882	4,411,006	137,381	624,770	907,419	163,701
															CD.AA	29,969	55,331	19,548	22,309	36,544	(163,701)
															Total Annual Exp.	635,851	4,466,337	156,929	647,079	943,963	0
																C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1	

1,105,006 ID total C-UE-1
 7,830,467 WA total ↓
 (305,506) ID total C-UE-1
 (1,211,244) WA total ↓

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Washington Electric Revenue

	440000	442200	442300	444000	448000	499%0	
	ED	ED	ED	ED	ED	ED	
	WA	WA	WA	WA	WA	WA	Total
202301	(35,011,328)	(23,770,923)	(7,220,710)	(414,062)	(141,392)	9,875,626	(56,682,790)
202302	(26,697,167)	(16,189,934)	(2,527,448)	(336,970)	(125,470)	(3,124,879)	(49,001,869)
202303	(31,268,782)	(23,592,791)	(5,294,242)	(514,817)	(121,594)	5,854,537	(54,937,689)
202304	(21,784,838)	(18,025,002)	(4,866,871)	(388,223)	(117,665)	183,236	(44,999,362)
202305	(20,071,697)	(20,712,985)	(5,285,773)	(465,376)	(100,334)	1,185,360	(45,450,805)
202306	(18,888,508)	(20,398,475)	(5,627,205)	(426,982)	(68,027)	(925,550)	(46,334,747)
202307	(22,156,060)	(21,865,952)	(5,920,048)	(428,062)	(114,081)	(3,997,170)	(54,481,373)
202308	(24,399,320)	(23,510,298)	(6,264,110)	(430,915)	(107,168)	589,786	(54,122,024)
202309	(20,036,291)	(21,657,494)	(6,262,386)	(431,372)	(110,319)	5,105,722	(43,392,139)
202310	(17,276,458)	(19,749,293)	(5,758,360)	(435,876)	(111,516)	(3,266,560)	(46,598,063)
202311	(23,121,215)	(20,524,736)	(5,565,362)	(443,204)	(113,234)	(5,268,125)	(55,035,876)
202312	(29,559,777)	(21,222,094)	(5,400,396)	(415,029)	(124,216)	(2,396,366)	(59,117,879)
	<u>(290,271,441)</u>	<u>(251,219,978)</u>	<u>(65,992,912)</u>	<u>(5,130,889)</u>	<u>(1,355,015)</u>	<u>3,815,617</u>	<u>(610,154,617)</u>

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Idaho Electric Revenue

	440000	442200	442300	444000	448000	499%0	440000	442200	448000	
	ED	ED	ED	ED	ED	ED	ED	ED	ED	
	ID	ID	ID	ID	ID	ID	MT	MT	MT	Total
202301	(15,746,495)	(8,684,914)	(5,427,361)	(230,962)	(23,253)	4,891,685	(2,886)	(8,677)	(5,932)	(25,238,795)
202302	(12,739,652)	(6,661,615)	(3,518,562)	(165,029)	(18,236)	(1,408,399)	(2,595)	(9,319)	(5,196)	(24,528,603)
202303	(13,953,182)	(8,583,738)	(4,319,502)	(292,872)	(24,086)	3,135,201	(1,925)	(8,578)	(4,310)	(24,052,992)
202304	(10,289,420)	(6,594,376)	(4,547,935)	(196,880)	(16,907)	(120,549)	(1,518)	(6,532)	(3,495)	(21,777,612)
202305	(9,105,661)	(7,295,482)	(4,487,223)	(269,434)	(12,257)	486,318	(715)	(3,609)	(1,558)	(20,689,621)
202306	(8,549,126)	(7,329,269)	(4,760,516)	(233,209)	(16,207)	(112,586)	(953)	(1,631)	(1,834)	(21,005,331)
202307	(10,057,393)	(7,756,927)	(4,597,921)	(233,319)	(16,860)	(1,410,451)	(328)	(1,278)	(252)	(24,074,729)
202308	(10,611,706)	(8,169,842)	(4,606,764)	(233,581)	(22,806)	604,161	(726)	(1,336)	(993)	(23,043,595)
202309	(9,957,699)	(8,115,456)	(4,566,625)	(247,736)	(12,245)	1,783,622	(643)	(1,712)	(1,093)	(21,119,586)
202310	(9,665,828)	(7,784,341)	(4,532,695)	(260,780)	(12,551)	(1,403,999)	(1,017)	(1,767)	(1,407)	(23,664,384)
202311	(12,806,524)	(8,191,393)	(4,731,044)	(260,418)	(17,754)	(2,934,656)	(1,902)	(2,903)	(3,478)	(28,950,071)
202312	(15,731,253)	(8,465,717)	(4,489,380)	(220,571)	(24,861)	(1,244,843)	(2,367)	(3,585)	(4,364)	(30,186,939)
	(139,213,940)	(93,633,069)	(54,585,529)	(2,844,790)	(218,022)	2,265,504	(17,574)	(50,927)	(33,911)	(288,332,257)

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Washington Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	WA	WA	WA	WA	WA	WA	WA	Total
202301	(27,920,330)	(14,640,741)	(332,955)	-	(77,783)	398,812	(526,632)	(43,099,628)
202302	(21,827,860)	(10,848,962)	(265,631)	-	(60,766)	(2,145,520)	(484,297)	(35,633,036)
202303	(23,698,898)	(12,754,379)	(297,107)	-	(56,535)	6,981,888	(469,827)	(30,294,857)
202304	(15,108,003)	(7,864,723)	(209,882)	-	(47,390)	3,576,110	(461,538)	(20,115,426)
202305	(9,349,449)	(4,872,587)	(164,642)	-	(21,034)	4,902,048	(444,654)	(9,950,319)
202306	(5,226,380)	(2,646,523)	(130,294)	-	(4,565)	619,512	(367,208)	(7,755,457)
202307	(4,690,316)	(2,315,050)	(153,029)	-	(7,671)	127,923	(331,740)	(7,369,883)
202308	(4,354,181)	(2,272,590)	(146,918)	-	(5,372)	(492,037)	(347,992)	(7,619,090)
202309	(4,775,239)	(2,398,445)	(155,672)	-	(6,216)	(1,299,570)	(436,696)	(9,071,839)
202310	(7,073,025)	(3,372,652)	(194,190)	-	(10,418)	(5,542,469)	(326,896)	(16,519,651)
202311	(16,580,125)	(8,298,571)	(246,307)	-	(23,365)	(6,714,620)	(391,853)	(32,254,841)
202312	(24,680,317)	(12,498,638)	(263,698)	-	(53,358)	(1,159,212)	(467,130)	(39,122,352)
	<u>(165,284,122)</u>	<u>(84,783,861)</u>	<u>(2,560,325)</u>	<u>-</u>	<u>(374,473)</u>	<u>(747,135)</u>	<u>(5,056,462)</u>	<u>(258,806,378)</u>

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2023**

Idaho Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	ID	ID	ID	ID	ID	ID	ID	Total
202301	(11,957,156)	(5,737,562)	(239,736)	-	(8,499)	(270,495)	(46,366)	(18,259,814)
202302	(9,896,181)	(4,026,142)	(201,534)	-	(6,257)	(1,167,273)	(48,548)	(15,345,935)
202303	(10,489,169)	(5,221,921)	(225,529)	-	(7,212)	2,999,451	(40,621)	(12,985,001)
202304	(6,839,566)	(3,081,653)	(142,224)	-	(4,519)	1,558,724	(43,718)	(8,552,955)
202305	(3,881,310)	(2,047,686)	(103,328)	-	(2,259)	2,164,225	(53,248)	(3,923,605)
202306	(2,027,410)	(1,219,119)	(61,800)	-	(1,121)	220,159	(75,309)	(3,164,600)
202307	(1,877,495)	(1,074,727)	(57,202)	-	(991)	41,270	(53,824)	(3,022,970)
202308	(1,693,998)	(1,050,978)	(50,605)	-	(758)	(215,133)	(53,937)	(3,065,409)
202309	(2,209,624)	(1,086,828)	(50,673)	-	(795)	(596,489)	(82,938)	(4,027,348)
202310	(3,388,335)	(1,451,950)	(68,737)	-	(1,461)	(2,755,649)	(45,708)	(7,711,840)
202311	(6,975,102)	(3,057,087)	(133,153)	-	(4,061)	(3,390,166)	(73,759)	(13,633,329)
202312	(9,814,384)	(4,300,249)	(186,725)	-	(6,510)	(7,807)	(65,695)	(14,381,369)
	(71,049,729)	(33,355,902)	(1,521,245)	-	(44,444)	(1,419,183)	(683,671)	(108,074,174)

C-UE-1

For Year Ending 2023	Column Labels				Grand Total
	ED ID	WA	GD ID	WA	
Purge					
1	(58,018)	(156,738)	(7,877)	(19,156)	(241,790)
2	(34,501)	(124,872)	(8,141)	(21,608)	(189,122)
3	(36,286)	(138,938)	(6,556)	(21,563)	(203,343)
4	(65,495)	(241,084)	(12,350)	(56,666)	(375,594)
5	(61,482)	(234,658)	(11,721)	(63,538)	(371,398)
6	(92,598)	(280,175)	(16,540)	(80,817)	(470,130)
7	(98,391)	(377,482)	(23,439)	(88,546)	(587,858)
8	(74,950)	(219,800)	(12,329)	(52,980)	(360,059)
9	(90,325)	(215,672)	(9,953)	(45,260)	(361,210)
10	(70,833)	(229,543)	(12,753)	(43,262)	(356,391)
11	(33,827)	(156,833)	(4,067)	(21,144)	(215,871)
12	(40,741)	(179,045)	(5,543)	(20,794)	(246,124)
Reinstatement/Recovery					
1	(29,079)	(91,978)	(4,325)	(19,807)	(145,189)
2	(16,103)	(75,817)	(3,266)	(18,014)	(113,201)
3	(24,236)	(77,124)	(5,253)	(31,089)	(137,703)
4	(17,740)	(74,959)	(3,345)	(17,886)	(113,930)
5	(24,163)	(81,154)	(5,490)	(23,373)	(134,180)
6	(23,870)	(66,513)	(5,392)	(18,232)	(114,007)
7	(19,469)	(85,310)	(6,501)	(24,279)	(135,559)
8	(15,322)	(90,473)	(5,300)	(26,388)	(137,485)
9	(13,525)	(73,467)	(4,608)	(17,746)	(109,344)
10	(19,958)	(80,701)	(6,500)	(22,896)	(130,055)
11	(20,084)	(86,026)	(5,550)	(23,657)	(135,316)
12	(22,103)	(67,786)	(4,325)	(16,567)	(110,781)
Write-off					
1	51,343	393,016	7,151	85,450	536,959
2	47,489	548,455	10,382	84,488	690,814
3	62,051	348,786	17,426	109,605	537,868
4	79,638	572,874	21,055	164,650	838,217
5	82,650	461,425	26,935	157,702	728,712
6	89,524	689,941	32,977	207,281	1,019,723
7	76,329	617,494	33,777	206,423	934,023
8	99,148	520,228	29,184	154,614	803,174
9	65,997	470,342	16,240	151,695	704,273
10	84,580	521,695	21,362	134,319	761,956
11	63,999	494,759	11,063	89,467	659,288
12	63,453	568,884	11,254	76,875	720,465
Grand Total	(136,898)	2,701,749	47,681	827,299	3,439,832

For Year Ending 2023		Column Labels
Row Labels	CD	AA
Purge		
1		265,993.34
2		208,995.61
3		228,521.90
4		422,975.91
5		419,135.16
6		537,113.00
7		665,756.80
8		408,952.83
9		399,537.02
10		392,178.55
11		244,212.57
12		267,887.98
Write-off		
1		-
2		-
3		-
4		-
5		-
6		-
7		-
8		-
9		-
10		-
11		-
12		-
Grand Total		4,461,260.67

Per 'Covid Deferral Summary - with Amortization' from Project Accounting (DJ489)

COVID-19 Deferred Bad Debt Expense							
Month	WA Electric	WA Gas	ID Electric	ID Gas	OR Gas	Total	Journal
Jun-20			587,660.00	489,150.00		1,076,810.00	NSJ016
Jul-20			(13,333.00)	57,787.00		44,454.00	DJ489
Aug-20			7,987.00	58,360.00		66,347.00	DJ489
Sep-20			684,382.00	463,883.00		1,148,265.00	DJ489
Oct-20	2,247,014.00	2,240,716.00	174,135.00	126,332.00	1,258,477.00	6,046,674.00	DJ489
Nov-20	2,784,884.00	(939,098.00)	420,402.00	(679,262.00)	(296,796.00)	1,290,130.00	DJ489
Dec-20	(1,347,915.00)	(308,317.00)	(521,728.00)	(133,641.00)	(265,823.00)	(2,577,424.00)	DJ489
2020 Total	3,683,983.00	993,301.00	1,339,505.00	382,609.00	695,858.00	7,095,256.00	
Jan-21	232,817.00	28,940.00	80,731.00	9,186.00	34,986.00	386,660.00	DJ489
Feb-21	229,685.42	28,861.44	87,461.57	14,220.26	37,122.96	397,351.65	DJ489
Mar-21	2,253,317.74	472,331.68	(168,192.53)	(23,406.06)	275,067.04	2,809,117.88	DJ489
Mar-21	1,203,855.95	324,591.77	(1,328,663.25)	(427,177.64)	227,393.22	0.05	NSJ012 (2020 adj)
Apr-21	71,772.00	(17,604.00)	-	-	7,649.00	61,817.00	DJ489
May-21	31,224.00	(2,213.00)	-	-	(6,993.00)	22,018.00	DJ489
May-21	(23,124.52)	(6,234.99)	(10,841.79)	44,568.43	(4,367.92)	(0.79)	DJ489 (2020 adj)
Jun-21	1,557,443.00	332,785.00	-	-	176,922.00	2,067,150.00	DJ489
Jul-21	637,160.00	149,237.00	-	-	57,858.00	844,255.00	DJ489
Aug-21	(53,986.00)	8,843.00	-	-	(42,968.00)	(88,111.00)	DJ489
Sep-21	350,900.00	88,895.00	-	-	32,919.00	472,714.00	DJ489
Oct-21	(956,020.00)	(188,935.00)	-	-	(77,238)	(1,222,193)	DJ489
Nov-21	(149,324.10)	(6,232.80)	-	-	95,046.91	(60,509.99)	DJ489
Dec-21	(594,152.13)	(107,203.88)	-	-	(73,350.66)	(774,706.67)	DJ489
2021 Total	4,791,568.36	1,106,061.23	(1,339,505.00)	(382,609.00)	740,046.56	4,915,562.14	
Jan-22	(20,357.35)	7,431.94	-	-	12,925.41	0	DJ489
Feb-22	(5,098.44)	4,025.17	-	-	1,073.27	0	DJ489
Mar-22	1,157,016.49	178,159.55	-	-	190,753.94	1,525,930	DJ489
Apr-22	(9,850.37)	9,193.17	-	-	657.20	0	DJ489
May-22	33,453.15	(8,931.63)	-	-	(24,521.52)	0	DJ489
Jun-22	(865,387.97)	(139,758.15)	-	-	(148,748.21)	(1,153,894)	DJ489
Jul-22	22,301.09	(14,631.73)	-	-	(7,669.36)	0	DJ489
Aug-22	37,370.79	(2,061.26)	-	-	(35,309.53)	0	DJ489
Sep-22	(349,694.06)	(56,782.05)	-	-	(59,444.99)	(465,921)	DJ489
Oct-22	(403,325.31)	(56,880.57)	-	-	(24,498.25)	(484,704)	DJ489
Nov-22	(749,616)	(107,378)	-	-	(105,076)	(962,070)	DJ489
Dec-22	(1,495,873.75)	(221,950.46)	-	-	(224,311.02)	(1,942,135)	DJ489
2022 Total	(2,649,061.39)	(409,564.34)	-	-	(424,169.27)	(3,482,795.00)	
Jan-23	-	-	-	-	-	-	DJ489
Feb-23	-	-	-	-	-	-	DJ489
Mar-23	492,784.20	109,522.25	-	-	-	602,306	DJ489
Apr-23	(2,157.17)	23,576.02	-	-	-	21,419	DJ489
May-23	68,615.92	5,650.46	-	-	-	74,266	DJ489
Jun-23	44,428.52	17,225.60	-	-	-	61,654	DJ489
Jul-23	67,737.96	13,536.22	-	-	-	81,274	DJ489
Aug-23	77,519.21	19,822.45	-	-	-	97,342	DJ489
Sep-23	139,304.09	37,736.51	-	-	-	177,041	DJ489
Oct-23	(21,467.23)	11,094.24	-	-	-	(10,373)	DJ489
Nov-23	963,555.55	219,543.86	-	-	-	1,183,099	DJ489
Dec-23	514,668.50	130,290.14	-	-	-	644,959	DJ489
2023 Total	2,344,989.55	587,997.75	-	-	-	2,932,987.30	
Grand Total	8,171,479.51	2,277,795.64	(0.00)	(0.00)	1,011,735.28	11,461,010.43	
2020 Adjusted	4,864,714.43	1,311,657.78	(0.04)	(0.21)	918,883.30	7,095,255.26	
2021 Adjusted	3,610,836.93	787,704.45	0.04	0.21	517,021.26	4,915,562.88	

Bad Debt Expense that was deferred

WA E WA G ID E ID G OR G
 2,344,990 587,998 - - -

	<u>Electric</u>	<u>Gas</u>
Bad Debt Deferred	2,344,990	587,998
(Less) Forgiveness Program Costs-Fees recorded to 186200 (C-UE-6)	-	-
	<u>2,344,990</u> C-UE-2	<u>587,998</u> C-UE-2

Per 'Covid Deferral Summary - with Amortization' from Project Accounting (DJ489)

Month	WA Electric						WA Gas						COVID-19 Deferred Bad Debt Expense		
	Direct						Direct						ID Electric	ID Gas	
	Bad debt (186347/407447)	Forgiveness (186349/407447)	External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	Bad debt (186347/407447)	Forgiveness (186349/407447)	External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	Bad debt (182347/407447)	Bad debt (182347/407447)	Bad debt (182347/407447)
Jun-20												587,660.00	489,150.00		
Jul-20												(13,333.00)	57,787.00		
Aug-20												7,987.00	58,360.00		
Sep-20												684,382.00	463,883.00		
Oct-20	2,247,014.00				-	2,247,014.00	2,240,716.00			-	2,240,716.00	174,135.00	126,332.00	1,258,477.00	
Nov-20	2,784,884.00				-	2,784,884.00	(939,098.00)			-	(939,098.00)	420,402.00	(679,262.00)	(296,796.00)	
Dec-20	(1,347,915.00)				-	(1,347,915.00)	(308,317.00)			-	(308,317.00)	(521,728.00)	(133,641.00)	(265,823.00)	
2020 Total	3,683,983.00	-	-	-	-	3,683,983.00	993,301.00	-	-	-	993,301.00	1,339,505.00	382,609.00	695,858.00	
Jan-21	232,817.00				-	232,817.00	28,940.00			-	28,940.00	80,731.00	9,186.00	34,986.00	
Feb-21	229,685.42				-	229,685.42	28,861.44			-	28,861.44	87,461.57	14,220.26	37,122.96	
Mar-21	496,094.16	1,757,223.58			1,757,223.58	2,253,317.74	(678,599.74)	1,150,931.42		1,150,931.42	472,331.68	(168,192.53)	(23,406.06)	59,858.60	
Mar-21	1,203,855.95				-	1,203,855.95	324,591.77			-	324,591.77	(1,328,663.25)	(427,177.64)	227,393.22	
Apr-21	(695,563.66)	767,335.66	915.12		768,250.78	72,687.12	611,369.73	(628,973.73)	270.56	(628,703.17)	(17,333.44)	-	-	(268,182.87)	
May-21	(330,639.16)	361,863.16	134,756.83		496,619.99	165,980.83	(89,610.52)	87,397.52	39,841.03	127,238.55	37,628.03	-	-	(157,128.75)	
May-21	(23,124.52)				-	(23,124.52)	(6,234.99)			-	(6,234.99)	(10,841.79)	44,568.43	(4,367.92)	
Jun-21	(567,691.78)	2,125,134.78	78,532.97		2,203,667.75	1,635,975.97	(165,085.77)	497,870.77	23,218.37	521,089.14	356,003.37	-	-	135,110.86	
Jul-21	480,411.69	156,748.31	48,165.41		204,913.72	685,325.41	111,890.02	37,346.98	14,240.17	51,587.15	163,477.17	-	-	18,501.73	
Aug-21	(92,126.69)	38,140.69	(133,939.04)	145,313.38	49,515.03	(42,611.66)	3,522.14	5,320.86	(50,501.42)	(13,022.65)	(9,500.51)	-	-	(209,721.78)	
Sep-21	350,900.00		4,563	15,388	19,952	370,852	88,895		636.62	2,146.77	2,783.39	-	-	32,143.42	
Oct-21	(956,020.00)				-	(956,020.00)	(188,935.00)			-	(188,935.00)	-	-	(77,238.00)	
Nov-21	(149,324.10)				-	(149,324.10)	(6,232.80)			-	(6,232.80)	-	-	95,046.91	
Dec-21	(594,152.13)		(1,366.11)	(3,732.60)	(5,098.71)	(599,250.84)	(107,203.88)		1,366.11	363.47	1,729.58	(105,474.30)	-	(73,350.66)	
2021 Total	(414,877.82)	5,206,446.18	131,628.56	156,969.18	5,495,043.92	5,080,166.09	(43,832.59)	1,149,893.82	29,071.44	34,668.15	1,213,633.41	1,169,800.81	(1,339,505.00)	(382,609.00)	(149,826.27)
Jan-22	(20,357.35)				-	(20,357.35)	7,431.94			-	7,431.94	-	-	12,925.41	
Feb-22	(5,098.44)				-	(5,098.44)	4,025.17			-	4,025.17	-	-	1,073.27	
Mar-22	1,157,016.49				-	1,157,016.49	178,159.55			-	178,159.55	-	-	190,753.94	
Apr-22	(9,850.37)				-	(9,850.37)	9,193.17			-	9,193.17	-	-	657.20	
May-22	33,453.15				-	33,453.15	(8,931.63)			-	(8,931.63)	-	-	(24,521.52)	
Jun-22	(865,387.97)				-	(865,387.97)	(139,758.15)			-	(139,758.15)	-	-	(148,748.21)	
Jul-22	22,301.09				-	22,301.09	(14,631.73)			-	(14,631.73)	-	-	(7,669.36)	
Aug-22	37,370.79				-	37,370.79	(2,061.26)			-	(2,061.26)	-	-	(35,309.53)	
Sep-22	(349,694.06)				-	(349,694.06)	(56,782.05)			-	(56,782.05)	-	-	(59,444.99)	
Oct-22	(403,325.31)				-	(403,325.31)	(56,880.57)			-	(56,880.57)	-	-	(24,498.25)	
Nov-22	(749,615.66)				-	(749,615.66)	(107,378.32)			-	(107,378.32)	-	-	(105,076.25)	
Dec-22	(1,495,873.75)				-	(1,495,873.75)	(221,950.46)			-	(221,950.46)	-	-	(224,311.02)	
2022 Total	(2,649,061.39)	-	-	-	-	(2,649,061.39)	(409,564.34)	-	-	-	(409,564.34)	-	-	(424,169.27)	
Jan-23	-				-	-	-			-	-	-	-	-	
Feb-23	-				-	-	-			-	-	-	-	-	
Mar-23	492,784.20				-	492,784.20	109,522.25			-	109,522.25	-	-	-	
Apr-23	(2,157.17)				-	(2,157.17)	23,576.02			-	23,576.02	-	-	-	
May-23	68,615.92				-	68,615.92	5,650.46			-	5,650.46	-	-	-	
Jun-23	44,428.52				-	44,428.52	17,225.60			-	17,225.60	-	-	-	
Jul-23	67,737.96				-	67,737.96	13,536.22			-	13,536.22	-	-	-	
Aug-23	77,519.21				-	77,519.21	19,822.45			-	19,822.45	-	-	-	
Sep-23	139,304.09				-	139,304.09	37,736.51			-	37,736.51	-	-	-	
Oct-23	(21,467.23)				-	(21,467.23)	11,094.24			-	11,094.24	-	-	-	
Nov-23	963,555.55				-	963,555.55	219,543.86			-	219,543.86	-	-	-	
Dec-23	514,668.50				-	514,668.50	130,290.14			-	130,290.14	-	-	-	
2023 Total	2,344,989.55	-	-	-	-	2,344,989.55	587,997.75	-	-	-	587,997.75	-	-	-	
Grand Total	2,965,033.33	5,206,446.18	131,628.56	156,969.18	5,495,043.92	8,460,077.25	1,127,901.82	1,149,893.82	29,071.44	34,668.15	1,213,633.41	2,341,535.23	(0.00)	(0.00)	121,862.46
2020 Adjusted	4,864,714.43	-	-	-	-	4,864,714.43	1,311,657.78	-	-	-	1,311,657.78	(0.04)	(0.21)	918,883.30	
2021 Adjusted	(1,595,609.25)	5,206,446.18	131,628.56	156,969.18	5,495,043.92	3,899,434.66	(362,189.37)	1,149,893.82	29,071.44	34,668.15	1,213,633.41	851,444.03	0.04	0.21	(372,851.57)
												(0.00)	(0.00)	-	

WA Electric Admin Costs: _____
 - No admin costs 2023
 - C-UE-5

WA Gas Admin Costs: _____
 - No admin costs 2023
 - C-UE-5

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	78
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	78
26	Total Electric Expenses	78
27	OPERATING INCOME BEFORE FIT	(78)
FEDERAL INCOME TAX		
28	Current Accrual	(16)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$62)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

Avista Utilities
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2023

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense:			
WUTC (1)	2,454,993	2,454,993	
IPUC (1)	577,164		577,164
FERC (2) (3)	3,770,449	2,431,185	1,339,263
Total Revised Expense	<u>6,802,606</u>	<u>4,886,178</u>	<u>1,916,427</u>
Allocation basis #1 (3)	100.000%	64.480%	35.520%
Less Accrual: (4)			
WUTC	2,376,954	2,376,954	
IPUC	578,031		578,031
FERC (3)	3,770,449	2,431,185	1,339,263
Total Accrual	<u>6,725,433</u>	<u>4,808,139</u>	<u>1,917,294</u>
Adjustment	<u>77,172</u>	<u>78,039</u>	<u>(867)</u>

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

Prep by: _____

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2023

	WUTC FEES		
	Total	Washington	Idaho
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(440) Residential	429,485,381	290,271,441	139,213,940
(442) Commercial / Industrial	465,431,487	317,212,890	148,218,597
(444) Public Street & Highway	7,975,679	5,130,889	2,844,790
(448) Interdepartmental Revenues	1,573,036	1,355,015	218,022
(499) Unbilled	-6,081,121	(3,815,617)	(2,265,504)
Total Sales to Ultimate Consumers	898,384,463	610,154,617	288,229,845
Other Operating Revenues:			
(451) Misc Service Revenues	129,396	44,370	85,026
(453) Sales of Water/Water Power - AN	(688,332)	-443,836	-244,496
(454) Rent from Electric Property - AN	(189,825)	-122,399	-67,426
(454) Rent from Electric Property - Direct	7,353,028	4,153,022	3,200,007
Total Other Operating Revenues	6,604,268	3,631,156	2,973,111
Total Electric Subject to Fees	904,988,730	613,785,774	291,202,957
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.004000	0.001982
REGULATORY FEES	3,032,157	2,454,993	577,164
P/T Ratio		64.48%	35.52%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

(2) Rate from 2023 Commission Fees letters/orders:

Per WA Senate Bill 5634 (passed 3/7/22); and per ID invoice dated 4/18/23.

Prep by: _____

Company:001 | Ava Jet:<All> | Expenditure Type:928 Regulatory Fees | Ferc Acct:928000

			202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Sum
ED	02805036	WA	198,092	198,092	198,092	198,075	198,075	198,075	198,075	198,075	198,075	198,075	198,075	198,075	2,376,954
	03805013	ID	53,025	53,025	53,025	53,025	45,741	45,741	45,741	45,741	45,741	45,741	45,741	45,741	578,031
	09800545	AN	270,777	270,777	270,777	270,777	270,777	322,057	322,057	420,535	420,535	310,460	310,460	310,460	3,770,449
GD	02805035	WA	73,967	73,967	73,967	73,951	73,951	73,951	73,951	73,951	73,951	73,951	73,951	73,951	887,457
	03805014	ID	16,492	16,492	16,492	16,492	14,238	14,238	14,238	14,238	14,238	14,238	14,238	14,238	179,872
	06805000	OR	83,816	83,816	80,257	80,257	80,257	80,257	80,257	80,257	30,590	74,738	74,738	74,738	903,979

8,696,742

Company:001 Statind:DL Journal Name:<All>

				202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Sum
242300	ED	AN	C	(229,167)	(229,167)	(229,167)	(229,167)	(229,167)	(229,167)	(229,167)	(327,645)	(327,645)	(243,358)	(243,358)	(243,358)	-2,989,533
			D									2,946,958				
242310	ED	AN	C	(41,610)	(41,610)	(41,610)	(41,610)	(41,610)	(92,890)	(92,890)	(92,890)	(92,890)	(67,102)	(67,102)	(67,102)	-780,916
			D								704,440					
242400	CD	ID	C	(69,517)	(69,517)	(69,517)	(69,517)	(59,980)	(59,980)	(59,980)	(59,980)	(59,980)	(59,980)	(348,995)	(59,980)	-1,046,919
			D					378,952						667,967		1,046,919
	WA	C	(272,058)	(272,058)	(272,058)	(272,026)	(272,026)	(272,026)	(272,026)	(272,107)	(272,026)	(272,026)	(272,026)	(272,026)	(272,026)	-3,264,491
		D				3,264,411										3,264,491
	GD	OR	C	(83,816)	(83,816)	(80,257)	(80,257)	(80,257)	(80,257)	(80,257)	(80,257)	(30,590)	(74,738)	(74,738)	(74,738)	-903,979
			D			765,001							138,978			

(3,770,449)
3,770,449

	0	1	2	3	4	5	6	7	8	9	10	11	Sum
AN 453000	35,251	35,251	35,251	35,251	35,251	35,251	35,251	35,251	234,239	51,833	51,837	51,833	688,332
AN 454000	6,897	12,831	25,658	16,195	153	6,990	13,284	11,616	6,483	6,583	67,074	16,059	189,825
AN Total	42,148	48,082	60,909	51,446	35,404	42,241	48,535	246,855	58,316	58,420	118,907	67,892	878,157
ID 440000	15,746,495	12,739,652	13,953,182	10,289,420	9,105,661	8,549,126	10,057,393	10,611,706	9,957,699	9,665,828	12,806,524	15,731,253	139,213,940
ID 442200	8,684,914	6,661,615	8,583,738	6,594,376	7,295,482	7,329,269	7,756,927	8,169,842	8,115,456	7,784,341	8,191,393	8,465,717	93,633,069
ID 442300	5,427,361	3,518,562	4,319,502	4,547,935	4,487,223	4,760,516	4,597,921	4,606,764	4,566,625	4,532,695	4,731,044	4,489,380	54,585,529
ID 444000	230,962	165,029	292,872	196,880	269,434	233,209	233,319	233,581	247,736	260,780	260,418	220,571	2,844,790
ID 448000	23,253	18,236	24,086	16,907	12,257	16,207	16,860	22,806	12,245	12,551	17,754	24,861	218,022
ID 451000	6,720	8,422	10,660	7,994	8,624	8,360	5,760	6,312	6,628	6,376	4,028	5,142	85,026
ID 454000	136,596	122,854	129,720	129,720	129,720	129,720	129,720	129,720	130,170	1,042,720	119,768	840,455	3,170,882
ID 454100	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	4,771	9,390	2,391	29,125
ID 499000	(2,223,874)	91,448	(2,300,921)	28,582	(758,668)	105,843	905,640	(337,663)	(968,946)	694,703	2,385,585	1,112,980	-1,265,291
ID 499200	(1,662,814)	532,416	(927,440)	83,585	(55,762)	225,303	503,763	(256,429)	(614,562)	558,316	713,682	61,639	-838,303
ID 499300	(1,004,997)	784,535	93,160	8,382	328,112	(218,560)	1,048	(10,069)	(200,114)	150,980	(164,611)	70,224	-161,910
ID Total	25,366,013	24,644,166	24,179,956	21,905,178	20,823,480	21,140,390	24,209,748	23,177,968	21,254,332	24,714,060	29,074,975	31,024,612	291,514,878
MT 440000	2,886	2,595	1,925	1,518	715	953	328	726	643	1,017	1,902	2,367	17,574
MT 442200	8,677	9,319	8,578	6,532	3,609	1,631	1,278	1,336	1,712	1,767	2,903	3,585	50,927
MT 448000	5,932	5,196	4,310	3,495	1,558	1,834	252	993	1,093	1,407	3,478	4,364	33,911
MT Total	17,495	17,111	14,813	11,545	5,882	4,417	1,858	3,056	3,448	4,190	8,282	10,315	102,412
WA 440000	35,011,328	26,697,167	31,268,782	21,784,838	20,071,697	18,888,508	22,156,060	24,399,320	20,036,291	17,276,458	23,121,215	29,559,777	290,271,441
WA 442200	23,770,923	16,189,934	23,592,791	18,025,002	20,712,985	20,398,475	21,865,952	23,510,298	21,657,494	19,749,293	20,524,736	21,222,094	251,219,978
WA 442300	7,220,710	2,527,448	5,294,242	4,866,871	5,285,773	5,627,205	5,920,048	6,264,110	6,262,386	5,758,360	5,565,362	5,400,396	65,992,912
WA 444000	414,062	336,970	514,817	388,223	465,376	426,982	428,062	430,915	431,372	435,876	443,204	415,029	5,130,889
WA 448000	141,392	125,470	121,594	117,665	100,334	68,027	114,081	107,168	110,319	111,516	113,234	124,216	1,355,015
WA 451000	3,180	3,630	4,260	4,434	3,981	3,765	3,330	3,795	3,435	3,450	3,210	3,900	44,370
WA 454000	269,455	157,186	161,780	188,611	123,012	188,600	188,655	188,691	188,691	972,019	450,028	1,057,918	4,134,648
WA 454100	998	998	998	998	998	998	998	998	998	2,922	5,160	1,307	18,374
WA 499000	(3,693,539)	(425,757)	(4,048,716)	(407,708)	(1,366,073)	204,732	2,236,253	(460,281)	(2,714,372)	1,421,588	3,895,212	2,379,192	-2,979,469
WA 499200	(4,019,658)	1,412,612	(1,619,042)	134,896	131,621	458,973	1,749,773	(484,177)	(2,206,686)	1,621,745	1,680,511	596,559	-542,873
WA 499300	(2,162,429)	2,138,024	(186,779)	89,576	49,092	261,845	11,144	354,672	(184,664)	223,227	(307,598)	(579,385)	-293,275
WA Total	56,956,423	49,163,683	55,104,728	45,193,406	45,578,797	46,528,111	54,674,356	54,315,509	43,585,264	47,576,455	55,494,275	60,181,004	614,352,009

453 -688,332 0
 454 -189,825 0
 Tot
 440
 442
 442
 444
 448
 451
 454
 454
 499
 499
 499
 Tot 291,514,878 0
 440
 442
 448
 Tot
 440
 442
 444
 448
 451
 454
 454
 499
 499
 499
 Tot 614,352,009 0

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.05
	Workpaper Reference	E-ID
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	(131)
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	(131)
26	Total Electric Expenses	(131)
27	OPERATING INCOME BEFORE FIT	131
FEDERAL INCOME TAX		
28	Current Accrual	28
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$103
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

**Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2023**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	520,822	357,820	163,002
Total	<u>520,822</u>	<u>357,820</u>	<u>163,002</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>277,023</u>	<u>226,364</u>	<u>50,658</u>
Increase (Decrease) in Expense	(243,799)	(131,456)	(112,344)
Allocation Note 4: Jurisdictional Four Factor	100.000%	68.703%	31.297%

Prep by: _____

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2023**

Six Year Average of Actual Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2018	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2019	97,945	57,368	155,314	41,667	286	41,953
FY DEC 31,2020	112,977	17,209	130,185	2,882	780	3,662
FY DEC 31,2021	195,430	30,205	225,636	88,300	20,529	108,829
FY DEC 31,2022	65,390	36,209	101,599	44,269	3,759	48,028
FY DEC 31,2023	756,871	88,951	845,822	64,916	28,901	93,816
6 yr Avg	226,364	50,658	277,023	41,892	10,934	52,827

Payments from Account 228210 by Service and State

Prep by: _____

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED	GD	GD	ED	ED	ED	GD	GD	GD	
	AN	AN	OR	ID	WA	MT	ID	WA	OR	
202301	(286,801)	(52,666)		14,035	97,766		25,438	27,228		(175,000)
202302	69,014	(2,827)	(10,960)	119	332,329		2,827		10,960	401,461
202303	(4,174)	(2,244)	(1,562)	4,174				2,244	1,562	-
202304	(56,158)	(200)	(1,769)	30,906	223,791		200		1,769	198,539
202305	(17,091)	(522)		8,575	8,517		335	187		0
202306	(26,410)	(300)		22,608	3,802		100	200		(0)
202307		(6,391)	(5,938)					6,391	5,938	-
202308	(85,327)	(14,622)		2,830	25,497			14,622		(57,000)
202309	(10,525)	(4,825)		1,200	9,325			4,825		-
202310	(6,539)	(520)		3,909	2,630			520		-
202311	(49,616)	(2,300)	(1,360)	595	49,021			2,300	1,360	(0)
202312	(47,193)	(6,399)	(32)		4,193			6,399	32	(43,000)
	(520,822)	(93,816)	(21,621)	88,951	756,871	-	28,901	64,916	21,621	325,000

Source: General Ledger

Prep by: _____

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction		OR GD	Grand Total
			AN ED	Service GD		
L52 - Claims Accrual	202301	208-DC PAY	286,801	52,666		339,468
	202302	208-DC PAY	(69,014)	2,827	10,960	(55,226)
	202303	208-DC PAY	4,174	2,244	1,562	7,979
	202304	208-DC PAY	56,158	200	1,769	58,127
	202305	208-DC PAY	17,091	522		17,613
	202306	208-DC PAY	26,410	300		26,710
	202307	208-DC PAY		6,391	5,938	12,329
	202308	208-DC PAY	85,327	14,622		99,949
	202309	208-DC PAY	10,525	4,825		15,351
	202310	208-DC PAY	6,539	520		7,059
	202311	208-DC PAY	49,616	2,300	1,360	53,276
	202312	208-DC PAY	47,193	6,399	32	53,624
L52 - Claims Accrual Total			<u>520,822</u>	<u>93,816</u>	<u>21,621</u>	<u>636,259</u>

Prep by: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	FIT/DFIT/ ITC Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	-
27	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
28	Current Accrual	-
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

AVISTA UTILITIES
Electric FIT Adjustment
[For the Twelve Months Ended December 31, 2023](#)

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	(13,597,261)	(12,330,878)	(1,266,383)
Schedule M Reallocations and Adjustments			
(1) Open			
No change to Schedule M	0	0	0
Reallocated Taxable NOI	(13,597,261)	(12,330,878)	(1,266,383)
FIT Accrual per Results (Per E-FIT-12A)	(2,855,424)	(2,589,484)	(265,940)
Adjusted FIT Accrual	(2,855,425)	(2,589,484)	(265,940)
Total Current FIT Adjustment	(1)	0	0
Deferred FIT Adjustment			
(1) Open			
No Adj to Flow through per Amortization Schedule	0	0	0
Total Deferred FIT Adjustment	0	0	0
Amortized Investment Tax Credit Adjustment			
ITC Amortization per Results (Per E-FIT-12A)	(484,788)	(312,591)	(172,197)
Adjusted ITC Accrual	(484,788)	(312,591)	(172,197)
Amortized Investment Tax Credit - Noxon & Nine Mile	0	0	0
Net FIT/DFIT/ITC Adjustment	(1)	0	0
FIT Adjustment for Production Tax Credit *	0	0	0
* Production Tax Credit ceased April 2017			
Net Tax Adjustment	(1)	0	0
Effective Tax Rate Test			
Net Operating Income Before FIT	192,818,411	136,440,954	56,377,457
Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
Less: Interest Charges	91,105,623	61,079,140	30,026,483
	101,712,788	75,361,814	26,377,433
Current FIT per ROO	(2,855,424)	(2,589,484)	(265,940)
Deferred FIT per ROO	15,589,426	13,024,981	2,564,445
Investment Tax Credit - Noxon and Nine Mile	(484,788)	(312,591)	(172,197)
Adjustment to Tax Expense	0	0	0
Adjusted FIT Expense	12,249,214	10,122,906	2,126,308
Effective Tax Rate	12.04%	13.43%	8.06%

12ME December 31, 2023			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
SCH M	Schedule Ms							
997081	Deferred Compensation	Perm	(51,937)	(26,083)	(16,033)	(6,486)	(10,071)	(110,610)
997082	Meal Disallowances	Perm	458,595	208,909	137,487	59,664	87,399	952,054
997120	Transportation Disallowance	Perm	72,615	36,116	22,781	9,333	14,236	155,081
			479,273	218,942	144,235	62,511	91,564	996,525
997000	Book Depreciation	Plant	134,569,194	64,198,088	30,467,411	12,276,528	18,096,745	259,607,966
997001	Contributions In Aid of Construction	Plant	6,079,764	3,023,860	1,045,894	428,483	176,151	10,754,152
997009	Rathdrum Turbine Lease	Plant	-	-	-	-	-	-
997048	AFUDC	Plant	(1,911,253)	(950,590)	(173,221)	(70,965)	(107,113)	(3,213,142)
997049	Tax Depreciation	Plant	(118,161,323)	(58,769,264)	(28,744,720)	(11,776,186)	(17,498,209)	(234,949,702)
997080	Book Transportation Depr	Plant	2,334,399	1,161,047	2,744,161	1,124,233	2,375,795	9,739,635
997101	Repairs 481 (a)	Plant	(49,773,942)	(24,755,799)	(3,198,721)	(1,310,457)	(5,493,876)	(84,532,795)
997111	CAPITALIZED TRANSPORTATION	Plant	(69,740)	(34,686)	(21,879)	(8,964)	(13,673)	(148,942)
997119	AFUDC Tax CPI	Plant	2,956,328	1,470,373	606,741	248,570	514,476	5,796,488
997128	Meters Expensed	Plant	(883,325)	(439,334)	(8,402,372)	(3,442,298)	(4,780,399)	(17,947,728)
997145	Sec 174 Research Costs	Temp	2,302,422	1,145,143	1,254,512	513,951	783,972	6,000,000
997129	Mixed Service Costs (ID#5)	Plant	(18,632,736)	(9,267,264)	(4,327,218)	(1,772,782)	(3,500,000)	(37,500,000)
			(41,190,212)	(23,218,426)	(8,749,412)	(3,789,887)	(9,446,131)	(86,394,068)
997002	Injuries and Damages	Temp	(217,048)	(107,952)	-	-	-	(325,000)
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	(914,568)	(454,874)	(286,925)	(117,548)	(179,306)	(1,953,221)
997007	Idaho PCA	Temp	-	9,046,009	-	-	-	9,046,009
997008	DSM Book Amortization	Temp	-	-	-	-	(1,501)	(1,501)
997010	Deferred Gas Credit and Refunds	Temp	-	-	(4,662,313)	(2,233,463)	12,262,805	5,367,029
997016	Redemption Expense	Temp	214,928	106,897	18,094	7,413	-	358,639
997018	DSM Tariff Rider	Temp	(12,667,265)	(2,449,196)	(165,638)	1,876,493	461,218	(12,944,388)
997020	FAS87 Current Pension Accrual	Temp	(812,586)	(404,151)	(254,930)	104,440	(159,311)	(1,735,418)
997027	Uncollectibles	Temp	538,464	492,174	(561,811)	(175,037)	(106,835)	186,955
997031	Decoupling Mechanism	Temp	(10,315,785)	(2,103,496)	(834,880)	1,978,471	6,376,866	(4,898,824)
997032	Interest Rate Swaps	Temp	6,380,000	3,173,186	2,001,580	820,011	1,250,831	13,625,608
997033	BPA Residential Exchange	Temp	(196,483)	(6,226)	-	-	-	(202,709)
997034	Montana Hydro Settlement	Temp	(17,834,878)	(8,225,335)	-	-	-	(26,060,213)
997035	SCH M (Leases)	Temp	4,770	2,173	(22,145)	(9,610)	(12,447)	(37,259)
997043	Washington Deferred Power Costs	Temp	(5,719,090)	-	-	-	-	(5,719,090)
997044	Non-Monetary Power Costs	Temp	62,996	31,332	-	-	-	94,328
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	-	-	-	-	-	-
997058	Colstrip Community Fund	Temp	750,000	-	-	-	-	750,000
997059	Spokane River Relicensing PME	Temp	-	-	-	-	-	-
997063	CDA Lake Settlement	Temp	590,428	293,658	-	-	-	884,086
997065	Amortization - Unbilled Revenue Add-Ins	Temp	934,529	317,262	88,022	(82,700)	(171,683)	1,085,430
997081	Deferred Compensation ¹	Temp	29,570	14,958	9,016	3,611	5,686	62,841
997083	Paid Time Off	Temp	674,175	335,311	211,507	86,651	132,175	1,439,819
997088	Deferred O&M Colstrip & CS2	Temp	-	(371,796)	-	-	-	(371,796)
997095	WA REC DEF	Temp	(1,272,900)	-	-	-	-	(1,272,900)
997096	CDA Settlement Costs	Temp	21,851	10,868	-	-	-	32,719
997098	Provision for Rate Refund	Temp	(127,601)	-	(68,020)	-	-	(195,621)
997099	Kettle Falls Diesel Leak	Temp	(30,771)	(15,304)	-	-	-	(46,075)
997102	Amort Idaho Earnings Test (254229)	Temp	-	(114,495)	-	-	-	(114,495)
997103	Def Project Compass	Temp	-	-	-	-	-	-
997104	Spokane River TDG	Temp	-	-	-	-	-	-
997105	WA Excess Nat Gas Line Extension	Temp	-	-	1,745,141	-	-	1,745,141
997107	MDM System	Temp	3,787,130	-	1,072,904	-	(1,022,476)	3,837,558
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	-	(32,470)	-	-	(32,470)
997109	TAX REFORM AMORTIZATION	Temp	-	(22,151)	(28,721)	-	-	(50,872)
997110	FISERVE	Temp	37,007	96,204	11,610	163,090	7,255	315,166
997114	AFUDC DEBT CWIP	Temp	87,827	43,682	27,554	11,288	17,219	187,570
997115	AFUDC EQUITY TAX DEFERRAL	Temp	-	-	-	9,987	-	9,987
997117	Colstrip Plant ADI	Temp	(2,588,038)	(1,354,924)	-	-	-	(3,942,962)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	-	630,849	630,849
997121	OR Corp. Activity Tax (CAT)	Temp	-	-	-	-	21,352	(1,769,508)
997122	Deferred Reg. Fees	Temp	(1,233,566)	-	(557,294)	-	-	(1,790,860)
997123	EIM Deferred O&M	Temp	-	116,520	-	-	-	116,520
997124	Colstrip Recovery Offset	Temp	-	-	-	-	-	-
997125	COVID-19 Deferral	Temp	(2,344,990)	(340,138)	(587,998)	(176,124)	841,697	(2,607,553)
997126	Prepaid Expenses	Temp	(170,410)	(84,756)	(53,462)	(21,902)	(33,410)	(363,940)
997127	CARES Act SS Deferral	Temp	199	99	62	26	39	425
997130	Wild Fire Resiliency Deferral	Temp	(2,745,671)	(2,805,263)	-	-	-	(5,550,934)
997131	OR Tax Strategy Deferral	Temp	-	-	-	-	(757,068)	(757,068)
997132	Battery Storage Deferral	Temp	-	-	-	-	-	-
997134	WA Revenue Deferral EIM Benefits	Temp	(990,053)	-	-	-	-	(990,053)
997135	CS2 Deferred Insurance Proceeds	Temp	-	-	-	-	-	-
997136	Accum Provision for Rate Refund-EIM	Temp	-	-	-	-	-	-
997137	CEIP	Temp	(928,693)	-	-	-	-	(928,693)
997133	Energy Affordability	Temp	-	-	-	-	(1,024,374)	(1,024,374)
997138	Intervenor Funding	Temp	(71,317)	-	(26,041)	-	-	(97,358)
997139	Pension Settlement	Temp	303,322	150,862	95,160	38,985	59,468	647,797
997140	Insurance Balancing	Temp	(195,228)	(93,561)	6,787	8,067	-	(273,935)
997141	CCA	Temp	-	662,437	36,132,159	-	-	36,794,596
997142	CPP	Temp	-	-	-	-	(602,418)	(602,418)
997143	Depreciation Rate Deferral	Temp	-	(424,336)	-	(87,464)	-	(511,800)
997144	Williams Pipeline Outage	Temp	-	-	(7,360,703)	(2,898,688)	-	(10,259,391)
			(46,981,753)	(4,591,414)	25,916,245	(902,883)	18,007,938	(8,551,867)
TOTAL	SCHEDULE Ms		(87,692,692)	(27,590,898)	17,311,068	(4,630,259)	8,653,371	(93,949,410)
	DFIT Plant - Calculated	-21%	8,649,945	4,875,869	1,837,377	795,876	1,983,688	18,142,754
	AFUDC Equity Flowthrough		(176,008)	(86,914)	2,764	1,089	938	(258,132)
	2022-2023 Excess Deferred (EDIT) using RSGM		(6,032,816)	(2,979,054)	(1,248,462)	(491,652)	(820,078)	(11,572,061)
	OLD Flow Through DFIT, excluding EDIT		518,975	256,274	11,012	4,337	4,332	794,930
	Pension ("Flow through")		(164,003)	(80,986)	(33,746)	(13,289)	(28,430)	(320,454)
	Tax Customer Credit Amortization		(22,704,832)	(12,540,425)	(9,930,540)	(1,048,904)	(1,758,247)	(47,982,948)
	Federal ITC Amortization in DFIT		30,719	15,169	-	-	-	45,888
	Plant DFIT		(19,878,020)	(10,540,066)	(9,361,595)	(752,543)	(617,798)	(41,150,023)
	Other DFIT (on Temp items)	-21%	9,866,168	964,197	(5,442,411)	189,605	(3,781,667)	1,795,892
	Tax Regulatory Deferral & Amort Sch 467		-	-	-	-	(790,585)	(790,585)
	Tax Regulatory Deferral & Amort Sch 178		-	-	-	-	-	-
	TOTAL DFIT Calculated using Schedule M's		(10,011,852)	(9,575,869)	(14,804,007)	(562,938)	(5,190,050)	(40,144,716)
	DFIT PER ROO		(9,679,851)	(9,975,979)	(14,815,064)	(584,309)	(5,150,173)	(40,205,376)
	Difference		332,001	(400,110)	(11,057)	(21,371)	39,877	(60,660)

2023	Total FT	Old FT	AFUDC	EDIT (RSGM)	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(6,202,495)	742,165	(742,036)	(6,202,624)	(244,989)	(6,447,484)	100.000%			66.943%	33.057%				(4,316,139)	(2,131,345)	-	-	-
2 GAS	(1,034,850)	5,577	(24,095)	(1,016,332)	(47,035)	(1,081,885)		100.000%				71.75%	28.25%		-	-	(776,209)	(305,676)	-
3 GAS-Oregon	(510,497)	-	(11,277)	(499,220)	(28,430)	(538,927)			100.000%					100.000%	-	-	-	-	(538,927)
4 Utility - CD AA	(3,537,235)	47,188	(89,241)	(3,495,182)	-	(3,537,235)	70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	(1,660,204)	(819,822)	(525,533)	(206,958)	(324,718)
5 Utility - CD AN	-	-	-	-	-	-	77.144%	22.856%	0.000%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
6 Rathdrum Turbine	(358,573)	-	130	(358,703)	-	(358,573)	100.000%			66.943%	33.057%				(240,040)	(118,533)	-	-	-
7	(11,643,650)	794,930	(866,519)	(11,572,061)	(320,454)	(11,964,104)									(6,216,383)	(3,069,701)	(1,301,742)	(512,634)	(863,646)
8 IDD #5 & Meters (I (not included above))																			
9 Electric	(3,599,280)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(2,409,466)	(1,189,814)	-	-	-
10 GAS	(2,596,105)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(1,862,601)	(733,504)	-
11 GAS-Oregon	(1,313,142)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(1,313,142)
12 Utility - CD AA							70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
13 Utility - CD AN							77.144%	22.856%	0.000%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
14 Total	(7,508,527)														(2,409,466)	(1,189,814)	(1,862,601)	(733,504)	(1,313,142)
EDIT (RSGM)																			
15 Electric	(6,202,624)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(4,152,223)	(2,050,402)	-	-	-
16 GAS	(1,016,332)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(729,177)	(287,154)	-
17 GAS-Oregon	(499,220)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(499,220)
18 Utility - CD AA	(3,495,182)						70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	(1,640,466)	(810,076)	(519,285)	(204,497)	(320,858)
19 Utility - CD AN	-						77.144%	22.856%	0.000%	66.943%	33.057%	71.746%	28.254%	100.000%	-	-	-	-	-
20 Rathdrum Turbine	(358,703)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(240,127)	(118,576)	-	-	-
Total	(11,572,061)														(6,032,816)	(2,979,054)	(1,248,462)	(491,652)	(820,078)
Old FT																			
21 Electric	742,165						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	496,828	245,337	-	-	-
22 GAS	5,577						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	4,001	1,576	-
23 GAS-Oregon	-						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	-
24 Utility - CD AA	47,188						70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	22,148	10,937	7,011	2,761	4,332
25 Total	794,930														518,975	256,274	11,012	4,337	4,332
FAS 106 FT (Pension)																			
26 Electric	(244,989)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(164,003)	(80,986)	-	-	-
27 GAS	(47,035)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(33,746)	(13,289)	-
28 GAS-Oregon	(28,430)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(28,430)
29 Total	(320,454)														(164,003)	(80,986)	(33,746)	(13,289)	(28,430)
AFUDC																			
30 Electric	(741,906)						100.000%	0.000%	0.000%	66.943%	33.057%	0.000%	0.000%	0.000%	(496,654)	(245,252)	-	-	-
31 GAS	(24,095)						0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	28.254%	0.000%	-	-	(17,287)	(6,808)	-
32 GAS-Oregon	(11,277)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(11,277)
33 Utility - CD AA	(89,241)						70.112%	20.708%	9.180%	66.943%	33.057%	71.746%	28.254%	100.000%	(41,885)	(20,683)	(13,259)	(5,221)	(8,192)
34 Total	(866,519)														(538,539)	(265,935)	(30,546)	(12,029)	(19,469)

AVISTA UTILITIES
ITC AMORTIZATION

	2009	2010	2011	2012	2016	Total	
	Noxon #1	Noxon #3	Noxon #2	Noxon #4	Nine Mile		
Project Costs per Tax Return	17,700,420	8,298,500	9,371,870	7,750,955	64,728,195		
ITC Rate	30%	30%	30%	30%	30%		
ITC Claimed on Tax Return	(5,310,126)	(2,489,550)	(2,811,561)	(2,325,286)	(19,418,459)	(32,354,982)	
2017 Auditors or Return to Accrual Adjustment	(96,736)	(18)	41,265	36,586	834,644		
2016 Adjusted ITC Balance	(4,767,340)	(2,231,025)	(2,524,998)	(2,124,421)	(18,285,069)	(29,932,853)	
Amortization:							
2009	(44,251)					(44,251)	
2012	(88,502)	(41,493)	(46,859)	(19,377)		(196,231)	
2013 Jan	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Feb	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Mar	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Apr	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
May	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Jun	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Jul	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Aug	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Sep	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Oct	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Nov	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Dec	(6,720)	(3,156)	(3,569)	(2,956)		(16,401)	revised to 65
2014	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	year life
2015	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	
2016	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)	
2017	(82,199)	(37,812)	(42,084)	(34,824)	(149,376)	(346,295)	
2018	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2019	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2020	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2021	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	Revised Amort
2022	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	for Remaining
2023	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	years
2074	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2075		(37,812)	(42,084)	(34,824)	(287,868)	(402,588)	
2076			(42,084)	(34,824)	(287,868)	(364,776)	
2077				(34,824)	(287,868)	(322,692)	
2078					(287,868)	(287,868)	
2079					(287,868)	(287,868)	
2080					(287,868)	(287,868)	
Total Amortization	(5,407,121)	(2,489,451)	(2,770,338)	(2,288,543)	(18,583,806)	(31,539,259)	
Variance - Will Adjust in final year.	(259)	117	(42)	157	9	815,723	
Basis 1 for 2022		64.48%	35.52%				
Restating Adjustment:		System	WA	ID			
Restating ITC Amortization	Annual	(484,788)	(312,591)	(172,197)			
Test Period ITC Amortization	1/1/23-12/31/23	(484,788)	(312,591)	(172,197)			
Adjustment		-	-	-			

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	(30)
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	(30)
26	Total Electric Expenses	(30)
27	OPERATING INCOME BEFORE FIT	30
FEDERAL INCOME TAX		
28	Current Accrual	6
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$24
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2023

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	OSC-2 \$ 62,260	\$43,652	\$12,893	\$5,715
Per utility 4 factor note 7 *	100.000%	70.112%	20.708%	9.180%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.703%	69.737%	
Allocation to WA by service	<u>\$38,981</u>	<u>\$29,990</u>	<u>\$8,991</u>	
Adjustment to remove portion of office space for Non-Utility		-29,990	-8,991	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: _____

Date: 4/25/2024

Mgr. Review: _____

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

Total hours charged **OSC-3** 21,142

(Excluding Executive Officers)

Hours charged 19,394

FTEs 9.32 a

Standard office space 99 b square feet
\$40.70 c Office Space Cost / per sq ft.
\$5,334 d Annual Cost/Workstation

\$ 87,189 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** 1,748

FTEs 0.84 a

Average Executive Square footage 203 b square feet
\$40.70 c Office Space Cost / per sq ft.
\$7,697 d Annual Cost/Workstation

\$ 13,405 a*b*c+ a*d

\$ 100,594 **All Employees**

Less: Amount Recorded in GL
CBR Adjustment

\$ (38,334)

\$ 62,260

OSC-1

Notes:

(c) Office space rate is \$40.70, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,334 per workstation for non-officers.

Prep by: _____

Date: 4/25/2024

Mgr. Review: _____

12ME 12.31.2023

	Officers (EO1 Org)	Non-Officers	Total
Subs	761	6,690	7,451
Non-utility	987	12,704	13,691
Total	1,748	19,394	21,142

Hours spent by employees on non-utility/subs activities.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	16
17	Total Distribution	16
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	16
27	OPERATING INCOME BEFORE FIT	(16)
FEDERAL INCOME TAX		
28	Current Accrual	(3)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$13)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2023

* Actual Payments:	Electric	Gas
January/23	RET-4 2,626,964	RET-4 1,670,197
February/23	RET-4 1,811,522	RET-4 1,285,049
March/23	RET-4 2,396,687	RET-4 1,430,755
April/23	RET-4 1,828,819	RET-4 906,603
May/23	RET-4 1,855,904	RET-4 567,384
June/23	RET-4 1,798,228	RET-4 319,727
July/23	RET-4 1,931,845	RET-4 274,233
August/23	RET-4 2,094,655	RET-4 259,875
September/23	RET-4 1,905,194	RET-4 671,534
October/23	RET-4 1,852,877	RET-4 419,324
November/23	RET-4 1,313,025	RET-4 981,022
December/23	RET-4 2,329,789	RET-4 1,724,459
	<hr/>	<hr/>
Total Actual Payments	23,745,509	10,510,163
Add Back: Credits for Solar REC's Paid to Customers	RET-4 664,254	0
Total Paid adjusted for credits to customers	<hr/> 24,409,762	<hr/> 10,510,163
	<hr/>	<hr/>
Washington State Excise Tax amount reflected in results	RET-2 24,395,140	RET-2 10,517,369
Timing Difference -Remove Dec 2022 Entry Recorded in Jan 2023	RET-2 (80,745)	RET-2 (4,288)
Timing Difference -Add Dec 2023 Entry Recorded in Jan 2024	RET-3 96,368	RET-3 (2,918)
	<hr/>	<hr/>
Total Expense	<hr/> \$24,410,763	<hr/> \$10,510,163
	<hr/>	<hr/>
Adjustment of Washington State Excise Tax	15,623	(7,206)

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (161,528)	RET-4 (25,131)
	LIHEAP Tax credit benefit to acct 908610	RET-3 161,528	RET-3 25,131
		<hr/> 0.00	<hr/> 0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: _____

Transaction Analysis Selection: Accounting Period : 202301-202312, GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA ED 2022 Excise LIHEAP Tax Credit	(161,528)	(161,528)	-	-
				(161,528)	(161,528)	-	-
			WA Electric Excise Tax True Up Dec 2022	80,745	80,745		
			WA Electric Excise Tax True Up	334,439	334,439		
			WA Electric Excise Tax Current Month	24,222,228	24,222,228		
				24,556,668	24,556,668	-	-
			WA Natural gas "Other" Apr 2023 True Up	414	414		
			WA Natural gas "Other" Aug 2023 True Up	27	27		
			WA Natural gas "Other" Dec 2022 True Up	709	709		
			WA Natural gas "Other" Feb 2023 True Up	1,047	1,047		
			WA Natural gas "Other" Jan 2023 Estimate	2,716	2,716		
			WA Natural gas "Other" Jan 2023 True Up True Up	(3,489)	(3,489)		
			WA Natural gas "Other" July 2023 True Up	50	50		
			WA Natural gas "Other" June 2023 True Up	30	30		
			WA Natural gas "Other" Mar 2023 True Up	866	866		
			WA Natural gas "Other" May 2023 True Up	158	158		
			MT Quarterly Taxes	165	165		
			Natural Gas Tax True-Up	1,202	1,202		
				3,896	3,896	-	-
			B-A=	A			
			24,395,140.19 RET-1				
			Total for ED 408110	24,399,036	24,399,036	-	-
			Results Report E-OTX-12A / B				
			WA Excise LIHEAP Tax Credit	(25,131)		(25,131)	-
			To record B&O Tax on CCA Allowance Revenue	645,683		645,683	-
			WA Gas Excise Tax True Up Dec 2022 recorded in Jan 2023	4,288		4,288	-
			WA Gas Excise Tax Current Month	9,913,913		9,913,913	-
			WA Gas Excise Tax True Up	(21,384)		(21,384)	-
				10,517,369	-	10,517,369	-
			Total for GD 408110	10,517,369	-	10,517,369	-
			Results Report G-OTX-12A / RET-1				
			Total	34,916,405	24,399,036	10,517,369	-

Prep by: _____

Adjustment No. _____

Workpaper Ref. RET-3

is Selection: Accounting Period : '2023%' , GI Ferc Account : '908610'

Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
ED	WA	Aug 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		July 2023 WA Excise LIHEAP Tax Credit	68,962	68,962	-	-
		Sep 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		To reverse August 2023 WA Excise LIHEAP tax credit entry made in error	75,854	75,854	-	-
		To reverse September 2023 WA Excise LIHEAP tax credit entry made in error	16,712	16,712	-	-
		Sub-total RET-1	161,528	161,528	-	-
GD	WA	Aug 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		July 2023 WA Excise LIHEAP Tax Credit	12,246	-	12,246	-
		Sep 2023 WA Excise LIHEAP Tax Credit	-	-	-	-
		To reverse August 2023 WA Excise LIHEAP tax credit entry made in error	10,511	-	10,511	-
		To reverse September 2023 WA Excise LIHEAP tax credit entry made in error	2,374	-	2,374	-
		Sub-total RET-1	25,131	-	25,131	-
			186,658	161,528	25,131	-

is Selection: Accounting Period : '202401' , GI Ferc Account : '408110'

Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
ED	WA	Natural Gas Use Tax - One Month Lag	706	706	-	-
		WA Electric Excise Tax Current Month	2,589,596	2,589,596	-	-
		WA Electric Excise Tax True Up	96,368	96,368	-	-
		Sub-total RET-1	2,686,670	2,686,670	-	-
GD	WA	WA Gas Excise Tax Current Month	1,787,530	-	1,787,530	-
		WA Gas Excise Tax True Up	(2,918)	-	(2,918)	-
		Sub-total RET-1	1,784,611	-	1,784,611	-
			4,471,282	2,686,670	1,784,611	-

Prep by: _____

Adjustment No. _____

Workpaper Ref. RET-4

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>STATE BUSINESS & OCCUPATION TAX</u>	<u>Summary</u>	<u>January/23</u>	<u>February/23</u>	<u>March/23</u>	<u>April/23</u>	<u>May/23</u>	<u>June/23</u>	<u>July/23</u>	<u>August/23</u>	<u>September/23</u>	<u>October/23</u>	<u>November/23</u>	<u>December/23</u>
STATE PUBLIC UTILITY TAX													
<u>Power - Electricity Addendum</u>													
Adjusted Gross Amount	636,942,719	67,973,771	47,120,658	62,011,167	47,457,997	48,052,652	46,660,223	51,805,408	56,231,852	49,800,245	48,039,870	51,322,055	60,466,821
Total Deductions	2,582,982	153,157	352,380	135,640	243,165	138,580	235,169	150,356	195,572	182,200	203,945	274,430	318,387
Taxable Amount	634,359,737	67,820,614	46,768,278	61,875,527	47,214,832	47,914,072	46,425,054	51,655,052	56,036,280	49,618,045	47,835,925	51,047,625	60,148,433
Tax Due @ 0.038734	24,571,290.06	2,626,963.64	1,811,522.49	2,396,686.67	1,828,819.32	1,855,903.67	1,798,228.04	2,000,806.80	2,170,509.27	1,921,905.34	1,852,876.71	1,977,278.69	2,329,789.42
Renewable Energy Credit	RET-1 (664,253.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(664,253.59)	0.00
Community Solar Credit	RET-1 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit	RET-1 (161,527.56)	0.00	0.00	0.00	0.00	0.00	0.00	(68,961.83)	(75,854.05)	(16,711.68)	0.00	0.00	0.00
Commuter Trip Reduction	RET-1 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric Tax:	23,745,508.91	2,626,963.64	1,811,522.49	2,396,686.67	1,828,819.32	1,855,903.67	1,798,228.04	1,931,844.97	2,094,655.22	1,905,193.66	1,852,876.71	1,313,025.10	2,329,789.42
		RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
<u>Gas Distribution Addendum</u>													
Adjusted Gross Amount	257,529,083.16	43,402,933.89	33,403,294.47	37,198,142.46	23,623,412.77	14,802,268.78	8,378,296.98	7,529,962.70	7,099,379.41	7,758,212.91	10,952,621.63	25,508,566.34	37,871,990.82
Deductions	789,447.96	43,708.79	42,739.32	54,976.95	87,497.82	72,673.88	77,998.50	92,799.61	80,030.97	90,692.95	66,740.35	40,698.64	38,890.18
Taxable Amount	256,739,635.20	43,359,225.10	33,360,555.15	37,143,165.51	23,535,914.95	14,729,594.90	8,300,298.48	7,437,163.09	7,019,348.44	7,667,519.96	10,885,881.28	25,467,867.70	37,833,100.64
Tax Due @ 0.03852	9,889,610.75	1,670,197.35	1,285,048.58	1,430,754.74	906,603.44	567,384.00	319,727.50	286,479.52	270,385.30	295,352.87	419,324.15	981,022.26	1,457,331.04
40% Allocated LIHEAP Credit	RET-1 (25,130.81)	0.00	0.00	0.00	0.00	0.00	0.00	(12,246.17)	(10,510.58)	(2,374.06)	0.00	0.00	0.00
CCA Allowance Revenue	36,896,188.21									21,631,706.91			15,264,481.30
Tax Due @ 0.01750	645,683.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378,554.87	0.00	0.00	267,128.42
Total Gas Tax:	10,510,163.23	1,670,197.35	1,285,048.58	1,430,754.74	906,603.44	567,384.00	319,727.50	274,233.35	259,874.72	671,533.68	419,324.15	981,022.26	1,724,459.46
		RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

Prep by: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Net Gains & Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(72)
	Regulatory Amortizations	
16	Taxes	-
17	Total Distribution	(72)
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	(72)
27	OPERATING INCOME BEFORE FIT	72
	FEDERAL INCOME TAX	
28	Current Accrual	15
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$57
	RATE BASE	
	PLANT IN SERVICE	
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2023

ELECTRIC		AMORTIZATION PERIOD																				TOTAL	
Year	Gain(Loss)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
2010	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048															10,480
2011	(261)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(27)														(261)
2012	0	0	0	0	0	0	0	0	0	0	0	0											0
2013	0	0	0	0	0	0	0	0	0	0	0	0											0
2014	234,734		23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,477											234,734
2015	204,354			20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435										204,354
2016	120,036				12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004									120,036
2017	36,793					3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679								36,793
2018	(15,051)						(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)							(15,050)
2019	(9,410)							(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)						(9,410)
2020	0								0	0	0	0	0	0	0	0	0	0					0
2021	105,742									10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574				105,742
2022	37,813										3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781			3,781	37,813
2023	0											0	0	0	0	0	0	0	0	0	0	0	0
Total	1,981,804	80,530	92,985	89,002	94,465	81,476	62,685	58,167	57,118	67,719	71,501	71,505	48,028	27,592	15,589	11,910	13,415	14,356	14,356	3,781	0	0	1,981,801

Amortize 12.31.23 - WA E	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	5,959	71,505

GAS		AMORTIZATION PERIOD																				TOTAL	
Year	Gain(Loss)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
2010	426	43	43	43	43	43	43	39															426
2011	0	0	0	0	0	0	0	0	0	0	0	0	0										0
2012	0	0	0	0	0	0	0	0	0	0	0	0	0										0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0										0
2014	56,272		5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,629											56,272
2015	37,065			3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707										37,065
2016	31,613				3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161									31,613
2017	0					0	0	0	0	0	0	0	0	0	0								0
2018	0						0	0	0	0	0	0	0	0	0	0							0
2019	(15,629)							(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)						(15,629)
2020	0								0	0	0	0	0	0	0	0	0	0					0
2021	(595)									(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)			(595)
2022	0										0	0	0	0	0	0	0	0	0	0	0	0	0
2023	0											0	0	0	0	0	0	0	0	0	0	0	0
Total	243,695	620	6,241	9,885	13,033	13,035	12,684	10,971	10,932	10,872	10,872	10,874	5,245	1,539	(1,622)	(1,622)	(1,622)	(60)	(60)	0	0	0	243,707

Amortize 12.31.23 - WA	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
	906	906	906	906	906	906	906	906	906	906	906	906	10,874

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2023

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Boulder Property	NGL-3 (40,896)	ZZ.ZZ	-	-	-	-	-	-	-	-
Total Gain	\$ (40,896)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Gain for Amortization (421100 & 421200)	<u>\$ (40,896)</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Jurisdictional allocators:

1 (Production/Transmission Ratio)

4 (Jurisdictional 4-Factor)

7 CD.AA

9 CD.WA

100.000%	64.480%	35.520%	100.000%	69.737%	30.263%
100.000%	68.703%	31.297%	100.000%	69.737%	30.263%
100.00%	70.112%		20.708%		9.180%
100.00%	77.144%		22.856%		

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

**SCHEDULE 27
for YTD December 31, 2023
OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK to Disposition Tab
1. (a) Brief Description of Property Disposed:	Boulder Property		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:	40,896.12		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	(40,896.12)		(40,896.12)
2. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
3. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
4. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
5. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
6. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			

Prep by: _____ 1st Review: _____

**SCHEDULE 27
for YTD December 31, 2023
OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK to Disposition Tab
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
7. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
8. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
9. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
10. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	-		
(f) Expense of Sale		-	
(g) Original Cost:		-	
(h) Accumulated Depreciation		-	
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	-		-
			(40,896.12) Total
			-
			reconciled to g

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
REVENUES		
1	Total General Business	(\$3,844)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(3,844)
5	Other Revenue	3,058
6	Total Electric Revenue	(786)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	(148)
17	Total Distribution	(148)
18	Customer Accounting	(29)
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	(15)
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	(15)
26	Total Electric Expenses	(192)
27	OPERATING INCOME BEFORE FIT	(594)
FEDERAL INCOME TAX		
28	Current Accrual	(125)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$469)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

12 ME 12.2023	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,475	1,086	921	775	547	295	129	24	25	156	527	867	1,123
Actual DDH	5,897	1,043	926	840	555	112	61	0	19	134	422	850	935
Unbilled DDH	578	43	-5	-65	-8	183	68	24	6	22	105	17	188
Normal DDC	552	0	0	0	0	16	60	232	199	44	1	0	0
Actual DDC	795	0	0	0	5	73	113	300	255	46	3	0	0
Unbilled DDC	-243	0	0	0	-5	-57	-53	-68	-56	-2	-2	0	0
Rate Group													
WA Res Sched 1	-19,042,963	5,640,490	-654,408	-8,573,975	-2,287,652	-391,475	-9,923,714	-20,843,242	-17,270,013	-617,503	9,254,296	1,599,948	25,024,285
No of Cust	229,335	228,129	227,620	229,404	229,063	229,739	228,831	228,234	229,630	229,897	229,869	230,109	231,492
Usage/DDH		0.575	0.575	0.575	0.409	0.409	0.409	0.000	0.000	0.000	0.409	0.409	0.575
Usage/DDC		0.000	0.000	0.000	1.343	1.343	1.343	1.343	1.343	1.343	1.343	1.343	0.000
WA Res Sched 11	710,245	152,563	-18,587	-232,383	-8,237	225,918	-1,281	-186,318	-157,094	-5,527	219,383	36,397	685,411
No of Cust	10,143	10,591	11,097	10,672	2,889	10,500	10,763	10,745	11,001	10,838	10,874	10,868	10,883
Usage/DDH		0.335	0.335	0.335	0.197	0.197	0.197	0.000	0.000	0.000	0.197	0.197	0.335
Usage/DDC		0.000	0.000	0.000	0.255	0.255	0.255	0.255	0.255	0.255	0.255	0.255	0.000
WA Com Sched 11	-4,922,927	562,413	-66,627	-867,824	-220,942	-1,146,859	-1,579,487	-2,422,632	-2,010,535	-72,160	422,501	79,752	2,399,473
No of Cust	24,075	23,824	24,272	24,319	24,645	23,534	24,213	24,056	24,242	24,362	24,125	24,058	23,248
Usage/DDH		0.549	0.549	0.549	0.195	0.195	0.195	0.000	0.000	0.000	0.195	0.195	0.549
Usage/DDC		0.000	0.000	0.000	1.481	1.481	1.481	1.481	1.481	1.481	1.481	1.481	0.000
WA Ind Sched 11	33,139	6,912	-804	-10,346	-1,613	13,074	662	-9,010	-7,497	-268	11,689	1,896	28,444
No of Cust	99	102	102	101	100	97	100	97	98	98	98	96	96
Usage/DDH		1.576	1.576	1.576	1.162	1.162	1.162	0.000	0.000	0.000	1.162	1.162	1.576
Usage/DDC		0.000	0.000	0.000	1.366	1.366	1.366	1.366	1.366	1.366	1.366	1.366	0.000
WA Res Sched 21	-8,263	56,139	-7,121	-75,219	-15,338	27,545	-51,395	-129,428	-106,588	-3,807	72,601	12,371	211,977
No of Cust	43	44	48	39	43	48	43	43	43	43	43	43	38
Usage/DDH		29.672	29.672	29.672	16.923	16.923	16.923	0.000	0.000	0.000	16.923	16.923	29.672
Usage/DDC		0.000	0.000	0.000	44.264	44.264	44.264	44.264	44.264	44.264	44.264	44.264	0.000
WA Com Sched 21	-8,351,525	395,500	-46,047	-609,586	-208,698	-2,234,089	-2,136,662	-2,815,797	-2,254,755	-80,527	-80,171	0	1,719,307
No of Cust	1,586	1,579	1,581	1,610	1,640	1,540	1,584	1,627	1,582	1,582	1,575	1,563	1,570
Usage/DDH		5.825	5.825	5.825	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.825
Usage/DDC		0.000	0.000	0.000	25.451	25.451	25.451	25.451	25.451	25.451	25.451	25.451	0.000
WA Total Sched 31	-9,888,273	0	0	0	-198,283	-2,398,394	-2,146,780	-2,715,882	-2,265,655	-82,488	-80,791	0	0
No of Cust	2,555	2,483	2,555	2,595	2,523	2,677	2,577	2,541	2,574	2,624	2,570	2,483	2,459
Usage/DDH		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Usage/DDC		0.000	0.000	0.000	15.718	15.718	15.718	15.718	15.718	15.718	15.718	15.718	0.000

Prep by: _____ 1st Review: _____

12 ME 12.2023	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 1	-2,591,645	2,923,511	-339,641	-4,429,457	-1,093,667	1,866,253	-3,617,753	-9,182,244	-7,613,353	-272,596	5,262,857	898,558	13,005,887
No of Cust	117,685	117,020	116,916	117,290	117,120	117,819	117,330	117,013	117,810	118,109	118,208	118,512	119,071
Usage/DDH		0.581	0.581	0.581	0.446	0.446	0.446	0.000	0.000	0.000	0.446	0.446	0.581
Usage/DDC		0.000	0.000	0.000	1.154	1.154	1.154	1.154	1.154	1.154	1.154	1.154	0.000
ID Res Sched 11	348,633	81,710	-9,574	-124,517	-19,276	133,365	-8,394	-123,810	-102,544	-3,712	133,571	22,207	369,607
No of Cust	6,652	6,530	6,580	6,583	6,579	6,646	6,651	6,645	6,683	6,773	6,703	6,699	6,756
Usage/DDH		0.291	0.291	0.291	0.195	0.195	0.195	0.000	0.000	0.000	0.195	0.195	0.291
Usage/DDC		0.000	0.000	0.000	0.274	0.274	0.274	0.274	0.274	0.274	0.274	0.274	0.000
ID Com Sched 11	-3,235,041	337,293	-38,854	-519,405	-185,167	-481,532	-1,041,566	-1,878,145	-1,566,226	-55,555	584,497	103,540	1,506,079
No of Cust	17,714	17,470	17,307	17,797	17,563	18,043	17,461	17,671	17,894	17,772	17,886	17,861	17,842
Usage/DDH		0.449	0.449	0.449	0.341	0.341	0.341	0.000	0.000	0.000	0.341	0.341	0.449
Usage/DDC		0.000	0.000	0.000	1.563	1.563	1.563	1.563	1.563	1.563	1.563	1.563	0.000
ID Ind Sched 11	7,524	4,015	-463	-6,334	-1,018	3,988	-2,309	-8,731	-6,848	-240	5,992	1,001	18,471
No of Cust	118	115	114	120	112	120	115	126	120	118	119	118	121
Usage/DDH		0.812	0.812	0.812	0.499	0.499	0.499	0.000	0.000	0.000	0.499	0.499	0.812
Usage/DDC		0.000	0.000	0.000	1.019	1.019	1.019	1.019	1.019	1.019	1.019	1.019	0.000
ID Res Sched 21	-15,650	11,735	-1,365	-17,740	-3,439	541	-14,303	-32,719	-25,527	-912	14,307	2,464	51,308
No of Cust	18	18	18	18	18	18	18	19	18	18	18	18	18
Usage/DDH		15.162	15.162	15.162	8.052	8.052	8.052	0.000	0.000	0.000	8.052	8.052	15.162
Usage/DDC		0.000	0.000	0.000	25.324	25.324	25.324	25.324	25.324	25.324	25.324	25.324	0.000
ID Com Sched 21	-2,857,953	132,452	-14,983	-202,033	-68,387	-754,694	-690,700	-898,921	-688,993	-21,817	-19,902	0	370,025
No of Cust	582	662	644	668	657	636	626	635	591	524	478	445	423
Usage/DDH		4.653	4.653	4.653	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.653
Usage/DDC		0.000	0.000	0.000	20.818	20.818	20.818	20.818	20.818	20.818	20.818	20.818	0.000
ID Total Sched 31	-3,168,693	0	0	0	-63,713	-767,563	-666,000	-888,235	-731,488	-25,502	-26,192	0	0
No of Cust	1,533	1520	1519	1542	1515	1601	1494	1553	1553	1516	1557	1500	1523
Usage/DDH		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Usage/DDC		0.000	0.000	0.000	8.411	8.411	8.411	8.411	8.411	8.411	8.411	8.411	0.000
Total Electric Adjustment	-52,983,392	10,304,733	-1,198,474	-15,668,819	-4,375,430	-5,903,922	-21,879,682	-42,135,114	-34,807,116	-1,242,614	15,774,638	2,758,134	45,390,274
WA subtotal	-41,470,567	6,814,017	-793,594	-10,369,333	-2,940,763	-5,904,280	-15,838,657	-29,122,309	-24,072,137	-862,280	9,819,508	1,730,364	30,068,897
ID subtotal	-11,512,825	3,490,716	-404,880	-5,299,486	-1,434,667	358	-6,041,025	-13,012,805	-10,734,979	-380,334	5,955,130	1,027,770	15,321,377
Summarize by Schedule		1,173,527	-139,186	-1,795,358	-653,111	-5,512,805	-5,914,943	-8,279,067	-6,802,124	-244,777	565,212	130,416	5,044,612
WA Sch 1	-19,042,963	5,640,490	-654,408	-8,573,975	-2,287,652	-391,475	-9,923,714	-20,843,242	-17,270,013	-617,503	9,254,296	1,599,948	25,024,285
WA Sch 11	-4,179,543	721,888	-86,018	-1,110,553	-230,792	-907,867	-1,580,106	-2,617,960	-2,175,126	-77,955	653,573	118,045	3,113,328
WA Sch 21	-8,359,788	451,639	-53,168	-684,805	-224,036	-2,206,544	-2,188,057	-2,945,225	-2,361,343	-84,334	-7,570	12,371	1,931,284
WA Sch 31	-9,888,273	0	0	0	-198,283	-2,398,394	-2,146,780	-2,715,882	-2,265,655	-82,488	-80,791	0	0
ID Sch 1	-2,591,645	2,923,511	-339,641	-4,429,457	-1,093,667	1,866,253	-3,617,753	-9,182,244	-7,613,353	-272,596	5,262,857	898,558	13,005,887
ID Sch 11	-2,878,884	423,018	-48,891	-650,256	-205,461	-344,179	-1,052,269	-2,010,686	-1,675,618	-59,507	724,060	126,748	1,894,157
ID Sch 21	-2,873,603	144,187	-16,348	-219,773	-71,826	-754,153	-705,003	-931,640	-714,520	-22,729	-5,595	2,464	421,333
ID Sch 31	-3,168,693	0	0	0	-63,713	-767,563	-666,000	-888,235	-731,488	-25,502	-26,192	0	0

Prep by: _____ 1st Review: _____

12 ME 12.2023	Total	January	February	March	April	May	June	July	August	September	October	November	December
Revenue Adjustment													
WA Sch 1	(\$2,141,112)	\$641,606	(\$74,439)	(\$975,290)	(\$260,220)	(\$44,530)	(\$1,128,822)	(\$2,370,919)	(\$1,964,464)	(\$70,241)	\$1,052,676	\$181,994	\$2,871,537
WA Sch 11	(\$360,445)	\$63,331	(\$7,546)	(\$97,429)	(\$20,247)	(\$79,647)	(\$138,623)	(\$229,674)	(\$190,824)	(\$6,839)	\$57,338	\$10,356	\$279,359
WA Sch 21	(\$568,521)	\$30,888	(\$3,636)	(\$46,834)	(\$15,322)	(\$150,906)	(\$149,641)	(\$201,424)	(\$161,492)	(\$5,768)	(\$518)	\$846	\$135,286
WA Sch 31	(\$773,857)	\$0	\$0	\$0	(\$15,518)	(\$187,698)	(\$168,007)	(\$212,545)	(\$177,310)	(\$6,456)	(\$6,323)	\$0	\$0
Total WA	(\$3,843,935)	\$735,825	(\$85,621)	(\$1,119,553)	(\$311,307)	(\$462,781)	(\$1,585,093)	(\$3,014,562)	(\$2,494,090)	(\$89,304)	\$1,103,173	\$193,196	\$3,286,182
	82%	68%	69%	69%	70%	115%	75%	71%	71%	71%	65%	65%	68%
Decoupling Revenue Offset													
WA Sch 1	(\$1,891,459)	\$567,659	(\$65,860)	(\$862,885)	(\$230,229)	(\$39,398)	(\$998,722)	(\$2,097,664)	(\$1,738,054)	(\$62,146)	\$931,352	\$161,019	\$2,543,469
WA Sch 11	(\$305,652)	\$53,867	(\$6,418)	(\$82,870)	(\$17,221)	(\$67,745)	(\$117,908)	(\$195,353)	(\$162,308)	(\$5,817)	\$48,770	\$8,808	\$238,543
WA Sch 21	(\$458,924)	\$24,967	(\$2,939)	(\$37,856)	(\$12,385)	(\$121,978)	(\$120,956)	(\$162,812)	(\$130,535)	(\$4,662)	(\$419)	\$684	\$109,967
WA Sch 31	(\$644,223)	\$0	\$0	\$0	(\$12,919)	(\$156,255)	(\$139,863)	(\$176,940)	(\$147,607)	(\$5,375)	(\$5,264)	\$0	\$0
Total WA	(\$3,300,258)	\$646,493	(\$75,217)	(\$983,611)	(\$259,835)	(\$229,121)	(\$1,237,586)	(\$2,455,829)	(\$2,030,897)	(\$72,625)	\$979,703	\$170,511	\$2,891,979
Revenue Related Expenses	\$242,457	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.00044
Decoupling Adjustment	\$3,057,801												
Revenue not captured in Decoupling													
WA Sch 1	(\$249,653)	\$73,947	(\$8,579)	(\$112,405)	(\$29,991)	(\$5,132)	(\$130,100)	(\$273,255)	(\$226,410)	(\$8,095)	\$121,324	\$20,975	\$328,068
WA Sch 11	(\$54,793)	\$9,464	(\$1,128)	(\$14,559)	(\$3,026)	(\$11,902)	(\$20,715)	(\$34,321)	(\$28,516)	(\$1,022)	\$8,568	\$1,548	\$40,816
WA Sch 21	(\$109,597)	\$5,921	(\$697)	(\$8,978)	(\$2,937)	(\$28,928)	(\$28,685)	(\$38,612)	(\$30,957)	(\$1,106)	(\$99)	\$162	\$25,319
WA Sch 31	(\$129,634)	\$0	\$0	\$0	(\$2,599)	(\$31,443)	(\$28,144)	(\$35,605)	(\$29,703)	(\$1,081)	(\$1,059)	\$0	\$0
Total WA	(\$543,677)	\$89,332	(\$10,404)	(\$135,942)	(\$38,553)	(\$77,405)	(\$207,644)	(\$381,793)	(\$315,586)	(\$11,304)	\$128,734	\$22,685	\$394,203
ID Sch 1	(\$221,724)	\$303,402	(\$35,248)	(\$459,689)	(\$113,501)	\$193,680	(\$375,450)	(\$952,933)	(\$790,114)	(\$28,972)	\$559,336	\$95,499	\$1,382,266
ID Sch 11	(\$186,400)	\$27,551	(\$3,184)	(\$42,351)	(\$13,382)	(\$22,416)	(\$68,534)	(\$130,956)	(\$109,133)	(\$3,900)	\$47,455	\$8,307	\$124,143
ID Sch 21	(\$157,592)	\$7,999	(\$907)	(\$12,193)	(\$3,985)	(\$41,840)	(\$39,114)	(\$51,687)	(\$39,642)	(\$1,366)	(\$336)	\$148	\$25,331
ID Sch 31	(\$278,507)	\$0	\$0	\$0	(\$5,591)	(\$67,361)	(\$58,448)	(\$77,952)	(\$64,195)	(\$2,447)	(\$2,513)	\$0	\$0
Total ID	(\$844,223)	\$338,952	(\$39,339)	(\$514,233)	(\$136,459)	\$62,063	(\$541,546)	(\$1,213,528)	(\$1,003,084)	(\$36,685)	\$603,942	\$103,954	\$1,531,740
	18%	32%	31%	31%	30%	-15%	25%	29%	29%	29%	35%	35%	32%
FCA Revenue Offset													
ID Sch 1	(\$135,883)	\$228,736	(\$26,574)	(\$346,561)	(\$85,569)	\$146,016	(\$283,053)	(\$718,418)	(\$595,669)	(\$22,293)	\$430,396	\$73,484	\$1,063,622
ID Sch 11	(\$110,080)	\$16,747	(\$1,935)	(\$25,743)	(\$8,135)	(\$13,626)	(\$41,659)	(\$79,603)	(\$66,338)	(\$2,442)	\$29,716	\$5,202	\$77,736
ID Sch 21	(\$83,789)	\$4,316	(\$489)	(\$6,580)	(\$2,151)	(\$22,579)	(\$21,108)	(\$27,893)	(\$21,393)	(\$809)	(\$199)	\$88	\$15,008
ID Sch 31	(\$197,631)	\$0	\$0	\$0	(\$3,964)	(\$47,757)	(\$41,438)	(\$55,266)	(\$45,513)	(\$1,822)	(\$1,871)	\$0	\$0
Total ID	(\$527,383)	\$249,799	(\$28,998)	(\$378,884)	(\$99,819)	\$62,054	(\$387,258)	(\$881,180)	(\$728,913)	(\$27,366)	\$458,042	\$78,774	\$1,156,366
Revenue Related Expenses	\$3,257	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.003777	0.003777	0.003777	0.003777
FCA Adjustment	\$524,126	\$21,063	(\$2,424)	(\$32,323)	(\$14,250)	(\$83,962)	(\$104,205)	(\$162,762)	(\$133,244)	(\$5,073)	\$27,646	\$5,290	\$92,744
Revenue not captured in FCA													
ID Sch 1	(\$85,841)	\$74,666	(\$8,674)	(\$113,128)	(\$27,932)	\$47,664	(\$92,397)	(\$234,515)	(\$194,445)	(\$6,679)	\$128,940	\$22,015	\$318,644
ID Sch 11	(\$76,320)	\$10,804	(\$1,249)	(\$16,608)	(\$5,247)	(\$8,790)	(\$26,875)	(\$51,353)	(\$42,795)	(\$1,458)	\$17,739	\$3,105	\$46,407
ID Sch 21	(\$73,803)	\$3,683	(\$418)	(\$5,613)	(\$1,834)	(\$19,261)	(\$18,006)	(\$23,794)	(\$18,249)	(\$557)	(\$137)	\$60	\$10,323
ID Sch 31	(\$80,876)	\$0	\$0	\$0	(\$1,627)	(\$19,604)	(\$17,010)	(\$22,686)	(\$18,682)	(\$625)	(\$642)	\$0	\$0
Total ID	(\$316,840)	\$89,153	(\$10,341)	(\$135,349)	(\$36,640)	\$9	(\$154,288)	(\$332,348)	(\$274,171)	(\$9,319)	\$145,900	\$25,180	\$375,374
Total Revenue	(\$4,688,158)	\$1,074,777	(\$124,960)	(\$1,633,786)	(\$447,766)	(\$400,718)	(\$2,126,639)	(\$4,228,090)	(\$3,497,174)	(\$125,989)	\$1,707,115	\$297,150	\$4,817,922
WA ERM RRC	(\$519,628)	\$85,380	(\$9,944)	(\$129,928)	(\$36,848)	(\$73,981)	(\$198,458)	(\$364,903)	(\$301,624)	(\$10,804)	\$123,038	\$21,681	\$376,763
ID PCA LCAR	(\$315,134)	\$88,769	(\$10,296)	(\$134,766)	(\$36,484)	\$9	(\$153,623)	(\$330,916)	(\$272,991)	(\$9,284)	\$145,365	\$25,088	\$373,995
Total Expense	(\$834,762)	\$174,149	(\$20,240)	(\$264,694)	(\$73,332)	(\$73,972)	(\$352,081)	(\$695,819)	(\$574,615)	(\$20,088)	\$268,403	\$46,769	\$750,758
Estimated Margin	(\$25,755)	\$4,336	(\$505)	(\$6,597)	(\$1,861)	(\$3,424)	(\$9,851)	(\$18,322)	(\$15,142)	(\$535)	\$6,231	\$1,096	\$18,819

Prep by: _____ 1st Review: _____

12 ME 12.2023	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation													
WS weighted block Base Rates (Excluding Adder Schedules except Sch 99 effective 12/31/2022)													
WA Sch 1		0.11375	0.11375	0.11375	0.11375	0.11375	0.11375	0.11375	0.11375	0.11375	0.11375	0.11375	0.11475
WA Sch 11		0.08773	0.08773	0.08773	0.08773	0.08773	0.08773	0.08773	0.08773	0.08773	0.08773	0.08773	0.08973
WA Sch 21		0.06839	0.06839	0.06839	0.06839	0.06839	0.06839	0.06839	0.06839	0.06839	0.06839	0.06839	0.07005
WA Sch 31		0.07826	0.07826	0.07826	0.07826	0.07826	0.07826	0.07826	0.07826	0.07826	0.07826	0.07826	0.08100
ERM RRC		0.01253	0.01253	0.01253	0.01253	0.01253	0.01253	0.01253	0.01253	0.01253	0.01253	0.01253	0.01253
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1		0.10378	0.10378	0.10378	0.10378	0.10378	0.10378	0.10378	0.10378	0.10628	0.10628	0.10628	0.10628
ID Sch 11		0.06513	0.06513	0.06513	0.06513	0.06513	0.06513	0.06513	0.06513	0.06554	0.06554	0.06554	0.06554
ID Sch 21		0.05548	0.05548	0.05548	0.05548	0.05548	0.05548	0.05548	0.05548	0.06012	0.06012	0.06012	0.06012
ID Sch 31		0.08776	0.08776	0.08776	0.08776	0.08776	0.08776	0.08776	0.08776	0.09594	0.09594	0.09594	0.09594
PCA LCAR		0.02543	0.02543	0.02543	0.02543	0.02543	0.02543	0.02543	0.02543	0.02441	0.02441	0.02441	0.02441
WA Schedule 1	22 GRC Block Usage, Bills & Basek		Baseload Usage	Percentage	WS Usage	Percentage				12/21/2022	12/21/2023		
Block 1	1,699,114,426		1,539,210,848	100.00%	159,903,578	15.47%				0.09486	0.09721		
Block 2	560,062,333		0	0.00%	560,062,333	54.17%				0.11035	0.11307		
Block 3	314,000,634		0	0.00%	314,000,634	30.37%				0.12940	0.13260		
	<u>2,573,177,393</u>		<u>1,539,210,848</u>	100.00%	<u>1,033,966,545</u>	100.01%				0.11375	0.11656		
	2,681,552	574	1,539,210,848										
WA Schedule 11													
Block 1	440,976,956		440,976,956	76.13%	0	0.00%				0.12056	0.12708		
Block 2	206,157,623		138,240,824	23.87%	67,916,799	100.00%				0.08773	0.09338		
	<u>647,134,579</u>		<u>579,217,780</u>	100.00%	<u>67,916,799</u>	100.00%				0.08773	0.09338		
	403,355	1,436	579,217,780										
WA Schedule 21													
Block 1	1,176,388,254		1,176,388,254	85.53%	0	0.00%				0.07674	0.08164		
Block 2	143,363,346		199,067,958	14.47%	-55,704,612	100.00%				0.06839	0.07307		
	<u>1,319,751,600</u>		<u>1,375,456,212</u>	100.00%	<u>-55,704,612</u>	100.00%				0.06839	0.07307		
	21,942	62,686	1,375,456,212										
WA Schedule 31													
Block 1	38,920,078		38,920,078	75.17%	0	0.00%				0.11188	0.12039		
Block 2	12,590,256		12,590,256	24.32%	0	0.00%				0.11188	0.12039		
Block 3	112,757,486		264,683	0.51%	112,757,486	100.00%				0.07826	0.08598		
	<u>164,267,820</u>		<u>51,775,017</u>	100.00%	<u>112,757,486</u>	100.00%				0.07826	0.08598		
	30,331	1,707	51,775,017										
									ERM RRA rate	0.01253	0.01253		
									Decoupling RRA rate	0.01311	0.01311		
									Decoupling Conversion Factor	0.043931	0.043931		

Weather Sensitivity Regression Summary for January 2012 through December 2021

Adj R ²	Dependent Variable	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Shoulder Mo Cooling Apr, May, Oct, Nov	Summer Mo Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2021 Low	Durbin Watson test results
Washington Electric								
0.957	WR1	0.409	0.575	1.343	1.343	581	699	No Autocorrelation
0.961	WR11	0.197	0.335	0.255	0.255	354	397	Corrected with AR(1),C
0.842	WC11	0.195	0.549	1.481	1.481	1,753	1,779	Corrected with AR(1),C
0.886	WI11	1.162	1.576	1.366	1.366	3,751	3,724	Corrected with AR(1),C
0.866	WT11	0.196	0.488	1.111	1.111	1,356	1,372	Corrected with AR(1),C
0.876	WR21	16.923	29.672	44.264	44.264	41,708	45,019	Corrected with AR(1)
0.788	WC21	0.000	5.825	25.451	25.451	57,940	52,428	Corrected with AR(1),C
0.513	WI21	0.000	5.981	23.662	23.662	105,489	93,807	Corrected with AR(1),C
0.785	WT21	0.000	6.414	24.867	24.867	59,587	53,986	Corrected with AR(1),C
0.860	WT31	0.000	0.000	15.718	15.718	1,707	1,577	No Autocorrelation
Idaho Electric								
0.965	IR1	0.446	0.581	1.154	1.154	567	684	No Autocorrelation
0.970	IR11	0.195	0.291	0.274	0.274	274	322	No Autocorrelation
0.844	IC11	0.341	0.449	1.563	1.563	1,568	1,672	No Autocorrelation
0.812	II11	0.499	0.812	1.019	1.019	3,401	3,169	Corrected with AR(1)
0.869	IT11	0.222	0.515	1.233	1.233	1,218	1,324	No Autocorrelation
0.861	IR21	8.052	15.162	25.324	25.324	24,695	27,702	Corrected with AR(1)
0.829	IC21	0.000	4.653	20.818	20.818	47,749	48,115	Corrected with AR(1)
0.440	II21	0.000	7.049	0.000	0.000	104,900	96,448	Corrected with AR(1),C
0.760	IT21	0.000	5.038	19.672	19.672	47,349	50,636	Corrected with AR(1),C
0.880	IT31	0.000	0.000	8.411	8.411	2,521	2,227	No Autocorrelation

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

Numerical reference

Rate Schedule

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
Weather Normalization
Degree Day Comparison
Twelve Months Ended December 31, 2023

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	30 YEAR AVG DDH	30 YEAR AVG DDC	ADJUSTMENT NORM - ACT DDH	ADJUSTMENT NORM - ACT DDC
Jan - 23	1,043	0	1,086	0	43	0
Feb - 23	926	0	921	0	-5	0
Mar - 23	840	0	775	0	-65	0
Apr - 23	555	5	547	0	-8	-5
May - 23	112	73	295	16	183	-57
Jun - 23	61	113	129	60	68	-53
Jul - 23	0	300	24	232	24	-68
Aug - 23	19	255	25	199	6	-56
Sep - 23	134	46	156	44	22	-2
Oct - 23	422	3	527	1	105	-2
Nov - 23	850	0	867	0	17	0
Dec - 23	935	0	1,123	0	188	0
	<u>5,897</u>	<u>795</u>	<u>6,475</u>	<u>552</u>	<u>578</u>	<u>-243</u>
Heating Season Totals	5,744		6,270		526	
Summer Season Totals		787		551		-236

Prep by: _____ 1st Review: _____

Spokane AP Weather Station
Heating Degree Day History

Workpaper Ref. C-WN-__

		July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2022 - 2023	5	3	59	302	1,090	1,279	1,043	926	840	555	112	61	6,275
2	2021 - 2022	0	25	128	503	736	1,152	1,098	930	688	679	421	123	6,483
3	2020 - 2021	21	11	88	524	826	1,021	970	999	723	467	263	72	5,985
4	2019 - 2020	8	3	209	697	875	972	951	861	809	513	292	139	6,329
5	2018 - 2019	15	24	169	517	836	1,021	1,052	1,218	938	500	180	96	6,566
6	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
7	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
8	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
9	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
10	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
11	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
12	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
13	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
14	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
15	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
16	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
17	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
18	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
19	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
20	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
21	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
22	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
23	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
24	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
25	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
26	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
27	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
28	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
29	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
30	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
	1994 - 2023 30-Year Average	24	25	156	527	867	1,123	1,086	921	775	547	295	129	6,475

Prep by: _____ 1st Review: _____

Spokane AP Weather Station
Cooling Degree Day History

Workpaper Ref. E-WN-
Cooling
Season

		January	February	March	April	May	June	July	August	September	October	November	December	Total
1	2023	0	0	0	5	73	113	300	255	46	3	0	0	795
2	2022	0	0	0	0	0	37	294	353	80	1	0	0	765
3	2021	0	0	0	0	10	264	394	209	42	0	0	0	919
4	2020	0	0	0	0	11	49	205	223	65	3	0	0	556
5	2019	0	0	0	0	14	87	152	230	40	0	0	0	523
6	2018	0	0	0	1	37	31	280	209	15	0	0	0	573
7	2017	0	0	0	0	35	86	303	281	89	0	0	0	794
8	2016	0	0	0	6	6	114	152	209	7	0	0	0	494
9	2015	0	0	0	0	32	225	300	251	20	0	0	0	828
10	2014	0	0	0	0	6	14	348	238	47	1	0	0	654
11	2013	0	0	0	0	30	48	284	239	108	0	0	0	709
12	2012	0	0	0	2	8	20	251	227	27	0	0	0	535
13	2011	0	0	0	0	5	18	103	195	105	0	0	0	426
14	2010	0	0	0	0	4	19	178	165	10	4	0	0	380
15	2009	0	0	0	0	23	47	245	196	78	0	0	0	589
16	2008	0	0	0	0	27	60	182	176	29	4	0	0	478
17	2007	0	0	0	0	7	56	338	143	32	0	0	0	576
18	2006	0	0	0	0	41	66	285	161	62	0	0	0	615
19	2005	0	0	0	0	13	32	179	174	11	0	0	0	409
20	2004	0	0	0	0	0	96	249	225	1	0	0	0	571
21	2003	0	0	0	0	12	58	266	174	66	2	0	0	578
22	2002	0	0	0	0	0	63	231	81	30	0	0	0	405
23	2001	0	0	0	0	29	19	146	213	54	0	0	0	461
24	2000	0	0	0	0	0	29	146	129	16	0	0	0	320
25	1999	0	0	0	0	7	41	118	210	14	0	0	0	390
26	1998	0	0	0	0	6	22	325	234	110	0	0	0	697
27	1997	0	0	0	0	14	9	122	209	30	6	0	0	390
28	1996	0	0	0	0	0	16	198	150	17	0	0	0	381
29	1995	0	0	0	0	14	29	119	59	38	0	0	0	259
30	1994	0	0	0	0	9	37	280	159	43	0	0	0	528
1994 - 2023 30-Year Average		0	0	0	0	16	60	232	199	44	1	0	0	552

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	\$17,159
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	17,159
5	Other Revenue	(9,559)
6	Total Electric Revenue	7,600
EXPENSES		
Production and Transmission		
7	Operating Expenses	(5,440)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	10,216
11	Taxes	-
12	Total Production & Transmission	4,776
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
16	Taxes	660
17	Total Distribution	660
18	Customer Accounting	131
19	Customer Service & Information	(24,446)
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	69
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	69
26	Total Electric Expenses	(18,810)
27	OPERATING INCOME BEFORE FIT	26,410
FEDERAL INCOME TAX		
28	Current Accrual	5,546
29	Debt Interest	-
30	Deferred Income Taxes	20,864
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$0)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2022

Adder Schedule Amounts Embedded in Results of Operations
Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.15)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 76 Tax Credit Portion	Schedule 76 AFUDC Portion	Schedule 78 Tax Credits	Schedule 88 Wildfire Resiliency	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Eliminate Contra-Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES															
1	Total General Business	0.949943	\$ (11,229,474)	\$ (10,062,236)	\$ (13,505,158)	\$ -	\$ (14,296,102)	\$ 5,154,968	\$ 25,734,581	\$ 571,652	\$ 299,217	\$ 174,000	\$ -	\$ (17,158,552)	\$ 17,159
2	Interdepartmental Sales													\$ -	
3	Sales for Resale													\$ -	
4	Total Sales of Electricity		\$ (11,229,474)	\$ (10,062,236)	\$ (13,505,158)	\$ -	\$ (14,296,102)	\$ 5,154,968	\$ 25,734,581	\$ 571,652	\$ 299,217	\$ 174,000	\$ -	\$ (17,158,552)	\$ 17,159
5	Other Revenue			\$ 9,558,551									\$ -	\$ 9,558,551	\$ (9,559)
6	Total Electric Revenue		\$ (11,229,474)	\$ (503,685)	\$ (13,505,158)	\$ -	\$ (14,296,102)	\$ 5,154,968	\$ 25,734,581	\$ 571,652	\$ 299,217	\$ 174,000	\$ -	\$ (7,600,001)	\$ 7,600
EXPENSES															
Production and Transmission															
7	Operating Expenses							\$ 4,896,926		\$ 543,037				\$ 5,439,963	\$ (5,440)
8	Purchased Power													\$ -	
9	Depreciation/Amortization													\$ -	
10	Regulatory Amortization		\$ (10,667,360)								\$ 286,072	\$ 165,290		\$ (10,215,999)	\$ 10,216
11	Taxes													\$ -	
12	Total Production & Transmission		\$ (10,667,360)	\$ -	\$ -	\$ -	\$ -	\$ 4,896,926	\$ -	\$ 543,037	\$ 286,072	\$ 165,290	\$ -	\$ (4,776,036)	\$ 4,776
Distribution															
13	Operating Expenses													\$ -	
14	Depreciation/Amortization													\$ -	
15	Taxes	0.038439	\$ (431,650)	\$ (386,782)	\$ (519,125)	\$ -	\$ (549,528)	\$ 198,152	\$ 989,212	\$ 21,974	\$ 11,502	\$ 6,688	\$ -	\$ (659,558)	\$ 660
16	Total Distribution		\$ (431,650)	\$ (386,782)	\$ (519,125)	\$ -	\$ (549,528)	\$ 198,152	\$ 989,212	\$ 21,974	\$ 11,502	\$ 6,688	\$ -	\$ (659,558)	\$ 660
17	Customer Accounting	0.007618	\$ (85,546)	\$ (76,654)	\$ (102,882)	\$ -	\$ (108,908)	\$ 39,271	\$ 196,046	\$ 4,355	\$ 2,279	\$ 1,326	\$ -	\$ (130,714)	\$ 131
18	Customer Service & Information								\$ 24,446,386					\$ 24,446,386	\$ (24,446)
19	Sales Expenses													\$ -	
Administrative & General															
20	Operating Expenses	0.004000	\$ (44,918)	\$ (40,249)	\$ (54,021)	\$ -	\$ (57,184)	\$ 20,620	\$ 102,938	\$ 2,287	\$ 1,197	\$ 696	\$ -	\$ (68,634)	\$ 69
21	Depreciation/Amortization													\$ -	\$ -
22	Regulatory Deferrals/Amortization				\$ -									\$ -	\$ -
23	Taxes													\$ -	
24	Total Admin. & General		\$ (44,918)	\$ (40,249)	\$ (54,021)	\$ -	\$ (57,184)	\$ 20,620	\$ 102,938	\$ 2,287	\$ 1,197	\$ 696	\$ -	\$ (68,634)	\$ 69
25	Total Electric Expenses		\$ (11,229,474)	\$ (503,685)	\$ (676,028)	\$ -	\$ (715,620)	\$ 5,154,968	\$ 25,734,581	\$ 571,652	\$ 301,050	\$ 174,000	\$ -	\$ 18,811,444	\$ (18,810)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ (12,829,130)	\$ -	\$ (13,580,482)	\$ -	\$ -	\$ -	\$ (1,833)	\$ -	\$ -	\$ (26,411,445)	\$ 26,410
	FIT	0.210000	\$ -	\$ -	\$ (2,694,117)	\$ -	\$ (2,851,901)	\$ -	\$ -	\$ -	\$ (385)	\$ -	\$ -	\$ (5,546,403)	\$ 5,546
	Deferred FIT Amortization		\$ -	\$ -	\$ (10,324,639)	\$ -	\$ (10,538,954)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,863,593)	\$ 20,864
	Net Operating Income		\$ -	\$ -	\$ 189,626	\$ -	\$ (189,626)	\$ -	\$ -	\$ -	\$ (1,448)	\$ -	\$ -	\$ (1,448)	\$ -

Prep by: _____ 1st Review: _____

	A	B	C	D	E	F
1	Query Name: V2 Transactions_by_FERC_GL_Detail					
2	Accounting Periods : 202301 through 202312		Selected Accounts			
3						
4	Source Id:<All>	Jurisdiction:WA	Service:ED			
5						
6				Transaction Amount		
7	Ferc Acct	Ferc Acct Desc				
8	407395	OPTIONAL RENEWABLE POWER REV O	286,071.67	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)		
9	407344	AMORT - WILDFIRE RESILIENCY DE	4,896,925.61	Schedule 88 Wildfire Resiliency Def		
10	407419	AFUDC EQUITY TAX DEFERRAL AMORT	-	Schedule 76 amortization, calendar (Reg Credit - Amortization AFUDC Equity Tax Deferral)		
11	407450	AMORT BPA RX	(10,914,703.50)	Schedule 59 amortization (ResX), billed		
12	407494	AMORT SCH 98 REC REV	165,289.82	Sch 98 amortization unbilled (REC Rev)		
13	407499	AMORT SCH 59 BPA RES EXCH CRED	247,343.20	Sch 59 amortization (ResX), unbilled		
14	411193	DFIT EXP - TAX CUST CREDIT AMO	(22,704,831.96)	Schedule 78 Tax cust credit		
15	557161	AMORT UNBILLED ADD-ONS	543,037.00	Sch 93 amortization, unbilled (ERM)		
16	557290	WA ERM AMORTIZATION	7,568,951.00	Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)		
17	557324	DEF POWER SUPPLY EXP-REC AMORT	(2,580,933.48)	Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)		
18	908600	CUST SVC & INFO EXP	24,407,991.87	Schedule 89/91/92 billed revenue offset		
19	908690	AMORT UNBILLED DSM TARIFF RIDE	38,393.65	Schedule 89/91/92 unbilled revenue offset		
20	456311	CONTRA DECOUPLING DEFERRAL	\$0.00	amortization of prior period reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB		
21	456329	AMORTIZE RES DECOUPLING	(10,429,885.79)	Sch 75 Amortization Residential Decoupling, calendar		
22	456339	AMORTIZE NON-RES DECOUPLING	871,335.27	Sch 75 Amortization Non-Residential Decoupling, calendar		
23	Total		(7,605,015.64)			
24						
25						
26	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2023'					
27						
28	Revenue Class:<All>	State Cde:WA	Service:Electric			
29						
30			Revenue			
31			12 Month Total			
32	Rate Schedule Num					
33	0095		\$201,338.00			
34	0095M		\$73,731.07			
35	0095R		\$24,147.50			
36	Total Schedule 95		\$299,216.57			

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

	A	B	C	D	E	F
38		Schedule 76 Billed Revenue	\$ (14,782,056.68)		Revenue Report (Cognos Bill Determ 12 ME Report)	
39		Schedule 76 TCC Unbilled Reversal from Dec 2022	\$ 1,276,898.94		Unbilled Journal Entry Backup/DJ119	
40		Schedule 76 AFUDC Unbilled Reversal from Dec 2022	\$ -		Unbilled Journal Entry Backup/DJ124	
41		Schedule 76 TCC Unbilled Revenue (12/31/23)	\$ -		Unbilled Journal Entry Backup/DJ119	
42		Schedule 76 AFUDC Unbilled Revenue (12/31/23)	\$ -		Unbilled Journal Entry Backup/DJ124	
43		Schedule 78 Billed Revenue	\$ (13,756,673.11)		Revenue Report (Cognos Bill Determ 12 ME Report)	
44		Schedule 78 Unbilled Revenue (12/31/23)	\$ (539,428.63)		Unbilled Journal Entry Backup/DJ119	
45		YTD Schedule 76&78 Calendar Revenue	\$ (27,801,259.48)			

Prep by: _____ 1st Review: _____

Date: 4/25/2024 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expenses
	Adjustment Number	2.12
	Workpaper Reference	E-MR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(3)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(3)
Distribution		
13	Operating Expenses	1
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	1
18	Customer Accounting	1
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	(616)
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	(616)
26	Total Electric Expenses	(617)
27	OPERATING INCOME BEFORE FIT	617
FEDERAL INCOME TAX		
28	Current Accrual	130
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$487
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2023

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>		
BOD Meeting Expenses @50%	E-MR-1 (10,608)	G-MR-1 (3,180)
BOD Fees	E-MR-1 (554,835)	G-MR-1 (166,340)
Non-Utility Removals	E-MR-1 (5,514)	G-MR-1 (18)
Reclassifications	E-MR-1 1,101	G-MR-1 (1,041)
LTIP	E-MR-1 -	G-MR-1 -
Plane Reclassifications	E-MR-1 (3,867)	G-MR-1 (3,597)
D&O Insurance	E-MR-1 (43,499)	G-MR-1 (13,041)
Total Misc. Restating Adjustments	<u>(617,222)</u>	<u>(187,217)</u>
 Net Operating Income Before FIT	 <u>617,222</u>	 <u>187,217</u>

Prep by: _____

WA - ELECTRIC											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP*	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(616,447)	A&G
931000								-	931000		
930200	(554,835)	(10,608)		(270)		(3,867)		(569,580)	930200		
928000			(1,547)					(1,547)	928000		
926100								-	926100		
925200								-	925200		
925100								-	925100		
925000							(30,449)	(30,449)	925000		
924000							(13,050)	(13,050)	924000		
923000								-	923000		
921000			(1,727)	(94)				(1,821)	921000		
920000								-	920000		
910000								-	910000	-	Cust Ser &Info
909000								-	909000		
908000								-	908000		
905000			(124)					(124)	905000	1,577	Cus Accts
902000								-	902000		
887000								-	887000		
880000			(214)					(214)	880000		
881000								-	881000		
874000					1,988			1,988	874000		
892000			(63)					(63)	892000		
870000			(10)					(10)	870000		
593000								-	593000		
573000								-	573000	693	Dist O&M
588000			449					449	588000		
586000								-	586000		
584000				208				208	584000		
580000			59					59	580000		
568000								-	568000		
566000			(22)					(22)	566000		
560000								-	560000		
557000			120					120	557000	(3,046)	Prod & Trans
557170								-	557170		
548000				(453)				(453)	548000		
549000								-	549000		
546000								-	546000		
544000								-	544000		
545000			333					333	545000		
537000								-	537000		
539000								-	539000		
535000				(278)				(278)	535000		
506000			(2,768)					(2,768)	506000		
505000								-	505000		
501200								-	501200		
426500								-	426500		
	(554,835)	(10,608)	(5,514)	1,101	-	(3,867)	(43,499)	(617,222)		(617,222)	
	MR-BOD-3	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: _____

WA - GAS											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP*	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(186,375)	A&G
931000								-	931000		
930200	(166,340)	(3,180)	(109)	(80)		(3,597)		(173,306)	930200		
928000								-	928000		
926100								-	926100		
925100								-	925100		
925200							(13,041)	(13,041)	925200		
923000								-	923000		
921000				(28)				(28)	921000		
920000								-	920000		
910000								-	910000	-	Cust Ser & Info
909000								-	909000		
908000								-	908000		
905000			(37)					(37)	905000	(37)	Cust Accts
902000								-	902000		
880000								-	880000	(1,156)	Dist Op Exp
881000								-	881000		
894000								-	894000		
892000								-	892000		
889000								-	889000		
880000								-	880000		
887000								-	887000		
878000								-	878000		
874000				(1,156)				(1,156)	874000		
870000								-	870000		
813000								-	813000		351 Production
545000			100					100	545000		
557000			36					36	557000		
566000			(7)					(7)	566000		
584000				222				222	584000		
506000			(1)					(1)	506000		
426500								-	426500		
	(166,340)	(3,180)	(18)	(1,041)	-	(3,597)	(13,041)	(187,217)		(187,217)	
	MR-BOD-3	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: _____

**Avista Utilities
 Board of Directors Meetings Allocation
 For the twelve months ended December 31, 2023**

Board Meeting Costs:

		<u>12.2023</u>	
Charged to 930200	MR-BOD-2	\$	71,993
Charged to 920000	MR-BOD-2	\$	-
Charged to non-utility	MR-BOD-2	\$	27,949
Total Utility exp to be shared 50/50	MR-BOD-2	\$	99,942
	50/50	\$	49,971
		\$	(27,949)
Amount to move to non-utility		\$	22,022

Allocated to Washington Electric

		<u>12.2023</u>	
		70.112%	E - Note 7
		68.703%	E - Note 4
		\$	(10,608)

Allocated to Washington Gas

		<u>12.2023</u>	
		20.708%	E - Note 7
		69.737%	G - Note 4
		\$	(3,180)

Allocated to Idaho Electric

		<u>12.2023</u>	
		70.112%	
		31.297%	E - Note 4
		\$	(4,832)

Allocated to Idaho Gas

		<u>12.2023</u>	
		20.708%	
		30.263%	G - Note 4
		\$	(1,380)

Allocated to Oregon

		<u>12.2023</u>	
		9.180%	E - Note 7
		\$	(2,022)
		\$	(22,022)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: _____ 1st Review: _____

Sum of Transaction Amount									
FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total			
930200	CD	AA	020 Professional Services	CORP CREDIT CARD	LISA LEE-CBS REPORTING, INC	76.00			
				CORP CREDIT CARD Total					76.00
				DEAN DAVIS PHOTOGRAPHY INC	BOD formal photos - 97 percent	911.80			
					Discount Distributions	(45.59)			
			DEAN DAVIS PHOTOGRAPHY INC Total					866.21	
			020 Professional Services Total					942.21	
			205 Airfare	CORP CREDIT CARD	DEBBIE DEUBEL-DELTA AIR 0062137773157	719.15			
					DEBBIE DEUBEL-DELTA AIR 0062137773158	719.15			
					LISA LEE-AMERICAN AIR0010617000391	32.59			
					LISA LEE-AMERICAN AIR0012354226595	196.52			
				CORP CREDIT CARD Total					1,667.41
				DONALD C BURKE	BOD August - airfare - 97 percent	963.60			
					BOD Jan - airfare - 97 percent	1,055.16			
					Feb BOD - airfare - 97 percent	468.90			
					Nov BOD - airfare - 97 percent	660.96			
				DONALD C BURKE Total					3,148.62
				JANET WIDMANN	August BOD - airfare - 97 percent	712.89			
					BOD - WedNet flight - 97 percent	855.82			
					Feb BOD - airfare - 97 percent	260.82			
				JANET WIDMANN Total					1,829.53
				JULIE A BENTZ	BOD Aug - airfare - 97 percent	424.86			
					Feb BOD - airfare - 97 percent	181.58			
					Nov BOD - airfare - 97 percent	404.69			
					WEDNET - airfare - 97 percent	578.12			
				JULIE A BENTZ Total					1,589.25
				KEVIN B JACOBSEN	August BOD - airfare - 97 percent	500.25			
					BOD Orientation - airfare - 97 percent	420.17			
				KEVIN B JACOBSEN Total					920.42
				KEVIN JACOBSEN	August BOD - airfare - 97 percent	-			
				KEVIN JACOBSEN Total					-
				KRISTIANNE BLAKE	BOD Jan - airfare - 97 percent	623.52			
					Feb BOD - airfare - 97 percent	711.20			
				KRISTIANNE BLAKE Total					1,334.72
				REBECCA A KLEIN	August BOD - airfare - 97 percent	1,357.61			
					BOD - WEDNET airfare - 97 percent	592.23			
					Feb BOD - airfare - 97 percent	744.38			
					Nov BOD - airfare - 97 percent	717.49			
				REBECCA A KLEIN Total					3,411.71
			SCOTT H MAW	Aug/Nov BOD - airfare - 97 percent	559.41				
				Jan/Feb BOD - airfare - 97 percent	1,150.43				
			SCOTT H MAW Total					1,709.84	
SCOTT MORRIS	Feb BOD - airfare - 97 percent	125.13							
SCOTT MORRIS Total					125.13				
SENA M KWAWU	BOD Aug - airfare - 97 percent	327.67							
	Feb BOD - airfare - 97 percent	337.37							
	Nov BOD - airfare - 97 percent	444.07							
SENA M KWAWU Total					1,109.11				
205 Airfare Total					16,845.74				
210 Employee Auto Mileage	DONALD C BURKE	BOD August - mileage - 97 percent	45.75						
		BOD Jan - mileage - 97 percent	45.75						
		Feb BOD - mileage - 97 percent	45.75						
		Nov BOD - mileage - 97 percent	45.75						
DONALD C BURKE Total					183.00				
JANET WIDMANN	Feb BOD - mileage - 97 percent	45.15							

930200	CD	AA	210 Employee Auto Mileage	JANET WIDMANN Total		45.15
			JULIE A BENTZ	BOD Aug - mileage- 97 percent	116.11	
				Feb BOD - mileage - 97 percent	116.11	
				Nov BOD - mileage - 97 percent	116.11	
				WEDNET - mileage - 97 percent	116.11	
			JULIE A BENTZ Total		464.44	
			REBECCA A KLEIN	August BOD - mileage - 97 percent	7.74	
				BOD - mileage - 97 percent	57.41	
				Nov BOD - mileage - 97 percent	22.58	
			REBECCA A KLEIN Total		87.73	
			SCOTT H MAW	Nov BOD - mileage - 97 percent	170.24	
			SCOTT H MAW Total		170.24	
			SCOTT MORRIS	Feb BOD - mileage - 97 percent	51.60	
			SCOTT MORRIS Total		51.60	
			210 Employee Auto Mileage Total		1,002.16	
			215 Employee Business Meals	CORP CREDIT CARD	Debbie Deubel-Centralpointemktst2163	13.97
					Debbie Deubel-The Hamilton	77.73
					Debbie Deubel-Tst* Emissary	83.36
					LISA LEE-BEACON HILL EVENTS	3,415.45
					Lisa Lee-Churchill S Steakhouse	485.00
					LISA LEE-CLINKERDAGGER-SPOKANE	681.61
					Lisa Lee-Hotel Washington F&b	61.46
					Lisa Lee-Lincoln House Restaurant	36.60
					LISA LEE-MARYHILL WINERY	2,311.41
					Lisa Lee-Mizuna	291.00
					Lisa Lee-Msp Airp Panda Express 12	30.46
					Lisa Lee-Nectar Catering And Event	2,705.68
					Lisa Lee-Old Ebbitt Grill	97.39
					Lisa Lee-Sq *crews Dca Llc	24.50
					Lisa Lee-The Davenport Grand F&	2,085.26
					LISA LEE-TST MUSTARD SEED - NORTH	383.14
					Lisa Lee-Tst* Astro Doughnuts & Fr	16.01
					Lisa Lee-Tst* Leye - Joes - Dc	99.89
		LISA LEE-WOODEN CITY- SPOKANE	613.04			
	CORP CREDIT CARD Total		13,512.96			
	DONALD C BURKE	BOD August - lunch w/ RKrasselt- 97 percent	43.49			
	DONALD C BURKE Total		43.49			
	JANET WIDMANN	August BOD - meals - 97 percent	40.21			
		BOD - WedNet meals - 97 percent	170.42			
		Feb BOD - meals - 97 percent	132.61			
		Nov BOD - meals - 97 percent	127.21			
	JANET WIDMANN Total		470.45			
	REBECCA A KLEIN	August BOD - meals - 97 percent	24.25			
		BOD - meals - 97 percent	59.73			
	REBECCA A KLEIN Total		83.98			
	SCOTT H MAW	Jan/Feb BOD - meals - 97 percent	10.96			
	SCOTT H MAW Total		10.96			
	SENA M KWAWU	Feb BOD - meals - 97 percent	13.93			
	SENA M KWAWU Total		13.93			
	SODEXO INC & AFFILIATES	BOD - Audit Committee - 97 percent	154.57			
		BOD - Director Orientation - 97 percent	467.56			
		BOD Aug - meals - 97 percent	1,847.65			
		Feb BOD - meals - 97 percent	1,474.74			
		May BOD lunch - 97 percent	303.95			
		Nov BOD - meals - 97 percent	1,250.74			
		SALES TAX	489.42			
	SODEXO INC & AFFILIATES Total		5,988.63			
	THE DAVENPORT GRAND	Nov BOD - meals - 97 percent	143.86			

930200	CD	AA	215 Employee Business Meals	THE DAVENPORT GRAND Total	143.86	
			215 Employee Business Meals Total		20,268.26	
			220 Employee Car Rental	CORP CREDIT CARD	DEBBIE DEUBEL-LIMOLINK LISA LEE-AMBASSADOR/BLACK STAR Lisa Lee-Uber Trip	454.93 3,142.80 39.94
				CORP CREDIT CARD Total		3,637.67
				ENTERPRISE RENT A CAR	August BOD - tour - 97 percent	252.31
					SALES TAX	15.26
				ENTERPRISE RENT A CAR Total		267.57
			220 Employee Car Rental Total		3,905.24	
			230 Employee Lodging	CORP CREDIT CARD	DEBBIE DEUBEL-GRAND HYATT AT SFO Lisa Lee-Intercontinental Willard	1,202.50 11,754.31
				CORP CREDIT CARD Total		12,956.81
				DONALD C BURKE	BOD August - hotel - 97 percent	121.25
				DONALD C BURKE Total		121.25
				JANET WIDMANN	BOD - WedNet hotel - 97 percent allowed Feb BOD - hotel - 97 percent	525.00 48.50
				JANET WIDMANN Total		573.50
				KEVIN B JACOBSEN	August BOD - hotel - 97 percent	250.72
				KEVIN B JACOBSEN Total		250.72
				KEVIN JACOBSEN	August BOD - hotel - 97 percent of allowed amount	-
				KEVIN JACOBSEN Total		-
				THE DAVENPORT GRAND	Feb BOD - hotel - 97 percent Nov BOD - hotel - 97 percent	2,041.87 2,041.77
				THE DAVENPORT GRAND Total		4,083.64
				THE DAVENPORT HOTEL	Aug BOD - hotel - 97 percent Aug BOD - hotel - 97 percent of allowed amount BOD orientation - KJacobsen - 97 percent	1,188.25 2,206.75 225.44
				THE DAVENPORT HOTEL Total		3,620.44
				230 Employee Lodging Total		21,606.36
				235 Employee Misc Expenses	CORP CREDIT CARD	Debbie Deubel-Spokane International Air LISA LEE-THE HISTORIC DAVENPORT
			CORP CREDIT CARD Total			43.72
			DONALD C BURKE		BOD August - parking/taxi - 97 percent	209.01
					BOD Jan - parking - 97 percent	54.16
					Feb BOD - parking/taxi - 97 percent	108.62
					Nov BOD - cab/parking - 97 percent	143.39
			DONALD C BURKE Total			515.18
			JANET WIDMANN		August BOD - cab/misc - 97 percent	376.71
					BOD - WedNet taxi/misc - 97 percent	1,054.22
					Feb BOD - parking/taxi - 97 percent	54.62
					Nov BOD - cab/misc - 97 percent	491.82
			JANET WIDMANN Total			1,977.37
			JULIE A BENTZ		BOD Aug - parking/taxi - 97 percent	139.35
					Feb BOD - taxi/parking - 97 percent	130.86
					Nov BOD - taxi/parking - 97 percent	299.30
					WEDNET - taxi - 97 percent	39.71
			JULIE A BENTZ Total			609.22
			KEVIN B JACOBSEN		August BOD - taxi/parking - 97 percent	666.88
					BOD Orientation - taxi - 97 percent	440.72
			KEVIN B JACOBSEN Total		1,107.60	
			KEVIN JACOBSEN	August BOD - cab/parking - 97 percent	-	
			KEVIN JACOBSEN Total		-	
			REBECCA A KLEIN	August BOD - taxi/parking - 97 percent	101.54	
				BOD - taxi - 97 percent	85.84	
Feb BOD - taxi/parking - 97 percent	55.27					
Nov BOD - cab - 97 percent	26.67					
REBECCA A KLEIN Total		269.32				

930200	CD	AA	235 Employee Misc Expenses	SCOTT H MAW	Aug/Nov BOD - cab - 97 percent	254.46
					Jan/Feb BOD - taxi - 97 percent	167.59
				SCOTT H MAW Total		422.05
			SENA M KWAWU	BOD Aug - taxi - 97 percent	220.66	
				Feb BOD - taxi - 97 percent	232.84	
				Nov BOD - cab - 97 percent	208.03	
				SENA M KWAWU Total	661.53	
				235 Employee Misc Expenses Total	5,605.99	
			340 Regular Payroll - NU	(blank)	(blank)	783.32
				(blank) Total		783.32
				340 Regular Payroll - NU Total	783.32	
			870 Lease Expense - Other	CORP CREDIT CARD	LISA LEE-MARYHILL WINERY	436.50
				CORP CREDIT CARD Total		436.50
				870 Lease Expense - Other Total	436.50	
			890 Office Supplies	CORP CREDIT CARD	Lisa Lee-Safeway #3255	111.51
				CORP CREDIT CARD Total		111.51
				890 Office Supplies Total	111.51	
			915 Printing	(blank)	SJ109 RICOH inv #8005130593/202303	0.48
				(blank) Total	SJ109 RICOH inv #8005339518/202307	0.07
				915 Printing Total	0.55	
925 Rental Expense - Other	BEACON HILL EVENTS	August BOD dinner venue deposit - 97 percent	485.00			
	BEACON HILL EVENTS Total		485.00			
	925 Rental Expense - Other Total	485.00				
	AA Total	71,992.84				
	CD Total	71,992.84				
930200 Total						71,992.84
426500	ZZ	ZZ	885 Miscellaneous	ADVENTURES IN ADVERTISING	Logowear for BOD and Officers	2,563.11
					SALES TAX	230.68
				ADVENTURES IN ADVERTISING Total	2,793.79	
				885 Miscellaneous Total	2,793.79	
				ZZ Total	2,793.79	
426500 Total						2,793.79
426100	ZZ	ZZ	340 Regular Payroll - NU	(blank)	(blank)	236.77
				(blank) Total		236.77
				340 Regular Payroll - NU Total	236.77	
				ZZ Total	236.77	
				ZZ Total	236.77	
426100 Total						236.77
417120	ZZ	ZZ	020 Professional Services	CT CORPORATION	CT - Salix	-
					CT Corp - Salix	400.00
				CT CORPORATION Total	400.00	
				020 Professional Services Total	400.00	
			340 Regular Payroll - NU	(blank)	(blank)	2,934.89
				(blank) Total		2,934.89
				340 Regular Payroll - NU Total	2,934.89	
	ZZ Total	3,334.89				
	ZZ Total	3,334.89				
417120 Total						3,334.89
417100	ZZ	ZZ	020 Professional Services	DEAN DAVIS PHOTOGRAPHY INC	BOD formal photos - 3 percent	28.20
					Discount Distributions	(1.41)
				DEAN DAVIS PHOTOGRAPHY INC Total	26.79	
				020 Professional Services Total	26.79	
			205 Airfare	CORP CREDIT CARD	DEBBIE DEUBEL-DELTA AIR 0062137773157	22.25
	DEBBIE DEUBEL-DELTA AIR 0062137773158	22.25				
	LISA LEE-AMERICAN AIR0010617000391	1.01				
		LISA LEE-AMERICAN AIR0012354226595	6.08			

417100	ZZ	ZZ	205 Airfare	CORP CREDIT CARD Total		51.59
				DONALD C BURKE	BOD August - airfare - 3 percent	29.80
					BOD Jan - airfare - 3 percent	32.63
					Feb BOD - airfare - 3 percent	14.50
					Nov BOD - airfare - 3 percent	20.44
				DONALD C BURKE Total		97.37
				JANET WIDMANN	August BOD - airfare - 3 percent	22.05
					BOD - WedNet flight - 3 percent	26.47
					BOD - WedNet hotel - 3 percent	730.17
					Feb BOD - airfare - 3 percent	8.07
				JANET WIDMANN Total		786.76
				JULIE A BENTZ	BOD Aug - airfare - 3 percent	13.14
					Feb BOD - airfare - 3 percent	5.62
					Nov BOD - airfare - 3 percent	12.52
					WEDNET - airfare - 3 percent	17.88
				JULIE A BENTZ Total		49.16
				KEVIN B JACOBSEN	August BOD - airfare - 3 percent	15.47
					BOD Orientation - airfare - 3 percent	12.99
				KEVIN B JACOBSEN Total		28.46
				KEVIN JACOBSEN	August BOD - airfare - 3 percent	-
				KEVIN JACOBSEN Total		-
				KRISTIANNE BLAKE	BOD Jan - airfare - 3 percent	19.28
					Feb BOD - airfare - 3 percent	22.00
				KRISTIANNE BLAKE Total		41.28
				REBECCA A KLEIN	August BOD - airfare - 3 percent	41.99
					BOD - WEDNET airfare - 3 percent	18.32
					Feb BOD - airfare - 3 percent	23.02
					Nov BOD - airfare - 3 percent	22.19
				REBECCA A KLEIN Total		105.52
				SCOTT H MAW	Aug/Nov BOD - airfare - 3 percent	17.30
					Jan/Feb BOD - airfare - 3 percent	35.58
				SCOTT H MAW Total		52.88
				SCOTT MORRIS	Feb BOD - airfare - 3 percent	3.87
				SCOTT MORRIS Total		3.87
				SENA M KWAWU	BOD Aug - airfare - 3 percent	10.13
					Feb BOD - airfare - 3 percent	10.43
					Nov BOD - airfare - 3 percent	13.73
SENA M KWAWU Total		34.29				
205 Airfare Total		1,251.18				
210 Employee Auto Mileage	DONALD C BURKE	BOD August - mileage - 3 percent	1.41			
		BOD Jan - mileage - 3 percent	1.41			
		Feb BOD - mileage - 3 percent	1.41			
		Nov BOD - mileage - 3 percent	1.41			
	DONALD C BURKE Total		5.64			
	JANET WIDMANN	Feb BOD - mileage - 3 percent	1.40			
	JANET WIDMANN Total		1.40			
	JULIE A BENTZ	BOD Aug - mileage - 3 percent	3.59			
		Feb BOD - mileage - 3 percent	3.59			
		Nov BOD - mileage - 3 percent	3.59			
		WEDNET - mileage - 3 percent	3.59			
	JULIE A BENTZ Total		14.36			
	REBECCA A KLEIN	August BOD - mileage - 3 percent	0.24			
		BOD - mileage - 3 percent	1.78			
		Nov BOD - mileage - 3 percent	0.70			
	REBECCA A KLEIN Total		2.72			
SCOTT H MAW	Nov BOD - mileage - 3 percent	5.26				
SCOTT H MAW Total		5.26				
SCOTT MORRIS	Feb BOD - mileage - 3 percent	1.60				

417100	ZZ	ZZ	210 Employee Auto Mileage	SCOTT MORRIS Total		1.60	
			210 Employee Auto Mileage Total			30.98	
			215 Employee Business Meals	CORP CREDIT CARD	Debbie Deubel-Centralpointemktst2163	0.43	
					Debbie Deubel-The Hamilton	2.40	
					Debbie Deubel-Tst* Emissary	2.58	
					LISA LEE-BEACON HILL EVENTS	4,085.16	
					Lisa Lee-Churchill S Steakhouse	15.00	
					LISA LEE-CLINKERDAGGER-SPOKANE	21.09	
					Lisa Lee-Hotel Washington F&b	1.90	
					Lisa Lee-Lincoln House Restaurant	1.13	
					LISA LEE-MARYHILL WINERY	71.49	
					Lisa Lee-Mizuna	9.00	
					Lisa Lee-Msp Airp Panda Express 12	0.94	
					Lisa Lee-Nectar Catering And Event	432.35	
					Lisa Lee-Old Ebbitt Grill	3.01	
					Lisa Lee-Sq *crews Dca Llc	0.76	
					Lisa Lee-The Davenport Grand F&	24.04	
					LISA LEE-TST MUSTARD SEED - NORTH	11.85	
					Lisa Lee-Tst* Astro Doughnuts & Fr	0.50	
					Lisa Lee-Tst* Leye - Joes - Dc	3.09	
					LISA LEE-WOODEN CITY- SPOKANE	18.96	
					CORP CREDIT CARD Total	4,705.68	
					DONALD C BURKE	BOD August - lunch with Rkrasselt - 3 percent	1.34
					DONALD C BURKE Total	1.34	
					JANET WIDMANN	August BOD - meals - 3 percent	1.24
						BOD - WedNet meals - 3 percent	5.27
						Feb BOD - meals - 3 percent	4.10
						Nov BOD - meals - 3 percent	3.93
					JANET WIDMANN Total	14.54	
					REBECCA A KLEIN	August BOD - meals - 3 percent	0.75
						BOD - meals - 3 percent	1.85
					REBECCA A KLEIN Total	2.60	
					SCOTT H MAW	Jan/feb BOD - meals - 3 percent	0.34
		SCOTT H MAW Total	0.34				
		SENA M KWAWU	Feb BOD - meals - 3 percent	0.43			
		SENA M KWAWU Total	0.43				
		SODEXO INC & AFFILIATES	BOD - Audit Committee - 3 percent	4.78			
			BOD - Director Orientation - 3 percent	14.46			
			BOD Aug - meals - 3 percent	57.14			
			Feb BOD - meals - 3 percent	45.61			
			May BOD lunch - 3 percent	9.40			
			Nov BOD - meals - 3 percent	38.68			
			SALES TAX	15.15			
		SODEXO INC & AFFILIATES Total	185.22				
		THE DAVENPORT GRAND	Nov BOD - meals - 3 percent	1.96			
		THE DAVENPORT GRAND Total	1.96				
		215 Employee Business Meals Total	4,912.11				
		220 Employee Car Rental	CORP CREDIT CARD	DEBBIE DEUBEL-LIMOLINK	14.07		
				LISA LEE-AMBASSADOR/BLACK STAR	2,897.20		
				Lisa Lee-Uber Trip	1.24		
			CORP CREDIT CARD Total	2,912.51			
			ENTERPRISE RENT A CAR	August BOD - tour - 3 percent	7.80		
				SALES TAX	0.48		
			ENTERPRISE RENT A CAR Total	8.28			
		220 Employee Car Rental Total	2,920.79				
		230 Employee Lodging	CORP CREDIT CARD	DEBBIE DEUBEL-GRAND HYATT AT SFO	25.64		
				Lisa Lee-Intercontinental Willard	363.54		
			CORP CREDIT CARD Total	389.18			

417100	ZZ	ZZ	230 Employee Lodging	DONALD C BURKE	BOD August - hotel - 3 percent	179.82
			DONALD C BURKE Total			179.82
			JANET WIDMANN	Feb BOD - hotel - 3 percent	1.50	
			JANET WIDMANN Total		1.50	
			KEVIN B JACOBSEN	August BOD - hotel - 3 percent	7.75	
			KEVIN B JACOBSEN Total		7.75	
			KEVIN JACOBSEN	August BOD - hotel - 3 percent	-	
			KEVIN JACOBSEN Total		-	
			THE DAVENPORT GRAND	Feb BOD - hotel - 3 percent	63.15	
				Nov BOD - hotel - 3 percent	63.15	
				Nov BOD - meals - 3 percent	2.49	
			THE DAVENPORT GRAND Total		128.79	
			THE DAVENPORT HOTEL	Aug BOD - hotel - 3 percent	580.05	
				BOD orientation - KJacobsen - 3 percent	6.97	
			THE DAVENPORT HOTEL Total		587.02	
			230 Employee Lodging Total		1,294.06	
			235 Employee Misc Expenses	CORP CREDIT CARD	Debbie Deubel-Spokane International Air	0.96
					LISA LEE-THE HISTORIC DAVENPORT	0.40
				CORP CREDIT CARD Total		1.36
			DONALD C BURKE	BOD August - parking/taxi - 3 percent	6.46	
				BOD Jan - parking - 3 percent	1.68	
				Feb BOD - parking/taxi - 3 percent	3.36	
				Nov BOD - cab/parking - 3 percent	4.43	
			DONALD C BURKE Total		15.93	
			JANET WIDMANN	August BOD - cab/misc - 3 percent	11.65	
				BOD - WedNet taxi/misc - 3 percent	32.60	
				Feb BOD - parking/taxi - 3 percent	1.69	
				Nov BOD - cab/misc - 3 percent	15.21	
			JANET WIDMANN Total		61.15	
			JULIE A BENTZ	BOD Aug - parking/taxi - 3 percent	4.31	
				Feb BOD - taxi/parking - 3 percent	4.05	
				Nov BOD - taxi/parking - 3 percent	9.26	
				WEDNET - taxi - 3 percent	1.23	
JULIE A BENTZ Total		18.85				
KEVIN B JACOBSEN	August BOD - taxi/parking - 3 percent	20.62				
	BOD Orientation - taxi - 3 percent	13.63				
KEVIN B JACOBSEN Total		34.25				
KEVIN JACOBSEN	August BOD - cab/parking - 3 percent	-				
KEVIN JACOBSEN Total		-				
REBECCA A KLEIN	August BOD - taxi/parking - 3 percent	3.14				
	BOD - taxi - 3 percent	2.65				
	Feb BOD - parking/taxi - 3 percent	1.71				
	Nov BOD - cab - 3 percent	0.82				
REBECCA A KLEIN Total		8.32				
SCOTT H MAW	Aug/Nov BOD - cab - 3 percent	7.87				
	Jan/Feb BOD - taxi - 3 percent	5.18				
SCOTT H MAW Total		13.05				
SENA M KWAWU	BOD Aug - taxi - 3 percent	6.82				
	Feb BOD - taxi - 3 percent	7.20				
	Nov BOD - cab - 3 percent	6.43				
SENA M KWAWU Total		20.45				
235 Employee Misc Expenses Total		173.36				
340 Regular Payroll - NU	(blank)	(blank)	1,849.80			
	(blank) Total		1,849.80			
340 Regular Payroll - NU Total			1,849.80			
870 Lease Expense - Other	CORP CREDIT CARD	LISA LEE-MARYHILL WINERY	13.50			
	CORP CREDIT CARD Total		13.50			
870 Lease Expense - Other Total			13.50			

417100	ZZ	ZZ	885 Miscellaneous	CORP CREDIT CARD	DEBBIE DEUBEL-PORCHLIGHT BOOK CO	441.92
					DEBBIE DEUBEL-YETI 1-833-225-9384	1,154.50
					LISA LEE-GOLF ZOO INC	6,500.00
				CORP CREDIT CARD Total		8,096.42
				KRISTIANNE BLAKE	Board Retirement	1,000.00
				KRISTIANNE BLAKE Total		1,000.00
				885 Miscellaneous Total		9,096.42
				890 Office Supplies	CORP CREDIT CARD	-
					Lisa Lee-Safeway #3255	-
				CORP CREDIT CARD Total		-
				890 Office Supplies Total		-
				925 Rental Expense - Other	BEACON HILL EVENTS	15.00
					August BOD dinner venue deposit - 97 percent	15.00
				925 Rental Expense - Other Total		15.00
ZZ Total		21,583.99				
ZZ Total		21,583.99				
417100 Total		21,583.99				
Grand Total		99,942.28				

Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2023

		<u>12.2023</u> Adjustment
Total Adjustment	MR-BOD-4	\$ (1,151,849)
<u>Allocated to Washington Electric</u>		
	<u>12.2023</u>	
	70.112% E - Note 7	
	68.703% E - Note 4	\$ (554,835)
<u>Allocated to Washington Gas</u>		
	<u>12.2023</u>	
	20.708% E - Note 7	
	69.737% G - Note 4	\$ (166,340)
<u>Allocated to Idaho Electric</u>		
	<u>12.2023</u>	
	70.112% E - Note 7	
	31.297% E - Note 4	\$ (252,750)
<u>Allocated to Idaho Gas</u>		
	<u>12.2023</u>	
	20.708% E - Note 7	
	30.263% G - Note 4	\$ (72,185)
<u>Allocated to Oregon</u>		
	<u>12.2023</u>	
	9.180% E - Note 7	\$ (105,740)
		\$ (1,151,850)

1.0000	E - Note 7	(Results of Operation E-ALL-12A, pg. 2)
1.0000	E - Note 4	(Results of Operation E-ALL-12A, pg. 1)
1.0000	G - Note 4	(Results of Operation G-ALL-12A, pg. 1)

Prep by: _____ 1st Review: _____

Board of Directors Fees
For the twelve months ended December 31, 2023

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	9,2023 Total
Quarterly Payments/Retainers	\$ 1,148,838.16	\$ 35,531.08	\$ 1,184,369.30
Stock Compensation	\$ 1,228,381.62	\$ 37,991.18	\$ 1,266,372.80
Total Utility expenses to be shared	\$ 2,377,219.78	\$ 73,522.33	\$ 2,450,742.10
	97%	3%	
Total Board of Director Compensation	\$ 2,377,219.78	\$ 73,522.33	\$ 2,450,742.10
			\$ 2,450,742.10
Should be Charge to	50% Utility	50% Non-Utility	Total
Quarterly Payments/Retainers	\$ 1,225,371.05	\$ 1,225,371.05	\$ 2,450,742.10
Stock Compensation	\$ -	\$ -	\$ -
	\$ 1,225,371.05	\$ 1,225,371.05	\$ 2,450,742.10
Miscellaneous Adjustment Needed	\$ (1,151,848.73)	\$ 1,151,848.72	\$ (0.01)

MR-BOD-3

Sum of Transaction Amount	Accounting Period	Transaction Description	FERC Account	Grand Total		
Vendor Name			417100 923000 930200			
DONALD C BURKE	202301	BOD - 1st Qtr payment - 3 percent	862.50		862.50	MR_BOD-5
		BOD - 1st Qtr payment - 97 percent		27,887.50	27,887.50	
	202304	BOD - 2nd Qtr Payment - 3 percent	1,012.50		1,012.50	
		BOD - 2nd Qtr Payment - 97 percent		32,737.50	32,737.50	
	202307	BOD - 3rd Qtr Payment - 3 percent	1,088.32		1,088.32	
		BOD - 3rd Qtr Payment - 97 percent		35,188.90	35,188.90	
	202310	BOD 4th qtr retainer - 3 percent	1,087.57		1,087.57	
	BOD 4th qtr retainer - 97 percent		35,164.60	35,164.60		
DONALD C BURKE Total			4,050.89	130,978.50	135,029.39	\$ 131,104.39 \$ 3,925.00
HEIDI B STANLEY	202301	BOD - 1st Qtr payment - 3 percent	712.50		712.50	
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50	
	202304	BOD - 2nd Qtr Payment - 3 percent	712.50		712.50	
		BOD - 2nd Qtr Payment - 97 percent		23,037.50	23,037.50	
	202307	BOD - 3rd Qtr Payment - 3 percent	713.32		713.32	
		BOD - 3rd Qtr Payment - 97 percent		23,063.90	23,063.90	
	202310	BOD 4th qtr retainer - 3 percent	712.57		712.57	
	BOD 4th qtr retainer - 97 percent		23,039.60	23,039.60		
HEIDI B STANLEY Total			2,850.89	92,178.50	95,029.39	\$ 91,704.39 \$ 3,325.00
JANET WIDMANN	202301	BOD - 1st Qtr payment - 3 percent	825.00		825.00	
		BOD - 1st Qtr payment - 97 percent		26,675.00	26,675.00	
	202304	BOD - 2nd Qtr Payment - 3 percent	825.00		825.00	
		BOD - 2nd Qtr Payment - 97 percent		26,675.00	26,675.00	
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82	
		BOD - 3rd Qtr Payment - 97 percent		26,701.40	26,701.40	
	202310	BOD 4th qtr retainer - 3 percent	825.07		825.07	
	BOD 4th qtr retainer - 97 percent		26,677.10	26,677.10		
JANET WIDMANN Total			3,300.89	106,728.50	110,029.39	\$ 106,479.39 \$ 3,550.00
JEFFRY L PHILIPPS	202301	BOD - 1st Qtr payment - 3 percent	712.50		712.50	
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50	
	202304	BOD - 2nd Qtr Payment - 3 percent	712.50		712.50	
		BOD - 2nd Qtr Payment - 97 percent		23,037.50	23,037.50	
202307	BOD - 3rd Qtr Payment - 3 percent	713.32		713.32		

JEFFRY L PHILIPPS	202307	BOD - 3rd Qtr Payment - 97 percent		23,063.90	23,063.90			
	202310	BOD 4th qtr retainer - 3 percent	712.57		712.57			
		BOD 4th qtr retainer - 97 percent			23,039.60	23,039.60		
JEFFRY L PHILIPPS Total			2,850.89	92,178.50	95,029.39	\$ 91,704.39	\$ 3,325.00	
JULIE A BENTZ	202301	BOD - 1st Qtr payment - 3 percent	712.50		712.50			
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50			
	202304	BOD - 2nd Qtr Payment - 3 percent	712.50		712.50			
		BOD - 2nd Qtr Payment - 97 percent			23,037.50	23,037.50		
	202307	BOD - 3rd Qtr Payment - 3 percent	713.32		713.32			
		BOD - 3rd Qtr Payment - 97 percent			23,063.90	23,063.90		
202310	BOD 4th qtr retainer - 3 percent	712.57		712.57				
	BOD 4th qtr retainer - 97 percent			23,039.60	23,039.60			
JULIE A BENTZ Total			2,850.89	92,178.50	95,029.39	\$ 91,704.39	\$ 3,325.00	
KEVIN B JACOBSEN	202305	BOD 2nd Qtr Retainer - 3 percent	216.67		216.67			
		BOD 2nd Qtr Retainer - 97 percent		7,005.55	7,005.55			
	202307	BOD - 3rd Qtr Payment - 3 percent	217.48		217.48			
		BOD - 3rd Qtr Payment - 97 percent			7,031.96	7,031.96		
	202310	BOD 4th qtr retainer - 3 percent	216.73		216.73			
BOD 4th qtr retainer - 97 percent				7,007.66	7,007.66			
KEVIN B JACOBSEN Total			650.88	21,045.17	21,696.05	\$ 19,471.06	\$ 2,224.99	
KRISTIANNE BLAKE	202301	BOD - 1st Qtr payment - 3 percent	1,712.50		1,712.50			
		BOD - 1st Qtr payment - 97 percent		55,370.84	55,370.84			
	202304	BOD - 2nd Qtr Payment - 3 percent	-		-			
		BOD - 2nd Qtr Payment - 97 percent			-	-		
	202307	BOD 2nd qtr payment - 3 percent	1,634.76		1,634.76			
BOD 2nd qtr payment - 97 percent				52,857.31	52,857.31			
KRISTIANNE BLAKE Total			3,347.26	108,228.15	111,575.41	\$ 112,575.41	\$ (999.99)	
REBECCA A KLEIN	202301	BOD - 1st Qtr payment - 3 percent	825.00		825.00			
		BOD - 1st Qtr payment - 97 percent		26,675.00	26,675.00			
	202304	BOD - 2nd Qtr Payment - 3 percent	825.00		825.00			
		BOD - 2nd Qtr Payment - 97 percent			26,675.00	26,675.00		
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82			
		BOD - 3rd Qtr Payment - 97 percent			26,701.40	26,701.40		
202310	BOD 4th qtr retainer - 3 percent	825.07		825.07				
	BOD 4th qtr retainer - 97 percent			26,677.10	26,677.10			
REBECCA A KLEIN Total			3,300.89	106,728.50	110,029.39	\$ 106,479.39	\$ 3,550.00	
SCOTT H MAW	202301	BOD - 1st Qtr payment - 3 percent	825.00		825.00			
		BOD - 1st Qtr payment - 97 percent		26,675.00	26,675.00			
	202304	BOD - 2nd Qtr Payment - 3 percent	825.00		825.00			
		BOD - 2nd Qtr Payment - 97 percent			26,675.00	26,675.00		
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82			
		BOD - 3rd Qtr Payment - 97 percent			26,701.40	26,701.40		
202310	BOD 4th qtr retainer - 3 percent	850.07		850.07				
	BOD 4th qtr retainer - 97 percent			27,485.44	27,485.44			
SCOTT H MAW Total			3,325.89	107,536.84	110,862.73	\$ 107,300.22	\$ 3,562.51	
SCOTT L MORRIS	202301	BOD - 1st Qtr payment - 3 percent	1,462.50		1,462.50			
		BOD - 1st Qtr payment - 97 percent		47,287.50	47,287.50			
	202304	BOD - 2nd Qtr Payment - 3 percent	1,462.50		1,462.50			
		BOD - 2nd Qtr Payment - 97 percent			47,287.50	47,287.50		
	202307	BOD - 3rd Qtr Payment - 3 percent	1,463.32		1,463.32			
		BOD - 3rd Qtr Payment - 97 percent			47,313.90	47,313.90		
202310	BOD 4th qtr retainer - 3 percent	1,462.57		1,462.57				
	BOD 4th qtr retainer - 97 percent			47,289.60	47,289.60			
SCOTT L MORRIS Total			5,850.89	189,178.50	195,029.39	\$ 190,204.39	\$ 4,825.00	
SENA M KWAWU	202301	BOD - 1st Qtr payment - 3 percent	712.50		712.50			
		BOD - 1st Qtr payment - 97 percent		23,037.50	23,037.50			
	202304	BOD - 2nd Qtr Payment - 3 percent	787.50		787.50			
		BOD - 2nd Qtr Payment - 97 percent			25,462.50	25,462.50		
	202307	BOD - 3rd Qtr Payment - 3 percent	825.82		825.82			
		BOD - 3rd Qtr Payment - 97 percent			26,701.40	26,701.40		
202310	BOD 4th qtr retainer - 3 percent	825.07		825.07				
	BOD 4th qtr retainer - 97 percent			26,677.10	26,677.10			
SENA M KWAWU Total			3,150.89	101,878.50	105,029.39	\$ 101,554.39	\$ 3,475.00	

(blank)	202305	MAY DIRECTOR SHARES	37,491.83	1,212,235.97		1,249,727.80		
	202309	MAY DIRECTOR SHARES ADJUSTMENT		(1,212,235.97)	1,212,235.97		-	
		SEPTEMBER DIRECTOR SHARES	499.35		16,145.65		16,645.00	
(blank) Total			37,991.18	-	1,228,381.62		1,266,372.80	\$ 1,266,372.80
Grand Total			73,522.33	-	2,377,219.78		2,450,742.11	2,416,654.61

-
B&O taxes and
Sept. Stock Iss.

34,087.50

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q1 2023 - Pay January

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00	\$ 45,833.34	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00		\$ 259,583.34
Chair Retainer		\$ 3,750.00	\$ 5,000.00	\$ 3,750.00		\$ 3,750.00				\$ 3,750.00		\$ 20,000.00
Lead Director Retainer		\$ 7,500.00										\$ 7,500.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
SUBTOTAL	\$ 23,750.00	\$ 57,083.34	\$ 28,750.00	\$ 27,500.00	\$ 23,750.00	\$ 27,500.00	\$ 48,750.00	\$ 23,750.00	\$ 23,750.00	\$ 27,500.00	\$ -	\$ 312,083.34
B&O taxes withheld for 1st Quarter	\$ (356.25)		\$ (431.25)	\$ (412.50)	\$ (356.25)	\$ (412.50)	\$ (731.25)	\$ (356.25)	\$ (356.25)	\$ (412.50)		\$ (3,825.00)
TOTAL	\$ 23,393.75	\$ 57,083.34	\$ 28,318.75	\$ 27,087.50	\$ 23,393.75	\$ 27,087.50	\$ 48,018.75	\$ 23,393.75	\$ 23,393.75	\$ 27,087.50	\$ -	\$ 308,258.34

\$ 308,258.34

Kblake taking her entire retainer in cash - retirement in May. Prorated 5 months divided equal payments (95,000+125,000=220,000; 220,000/12*5=91,666.67; 91,667.67/2=45,833.34)

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q2 2023 - Pay April

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00	\$ 45,833.33	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 7,222.22	\$ 266,805.55
Chair Retainer		\$ 2,500.00	\$ 5,000.00	\$ 3,750.00	\$ 2,500.00	\$ 3,750.00				\$ 3,750.00		\$ 21,250.00
Lead Director/Vice Chair Retainer		\$ 5,000.00	\$ 5,000.00									\$ 10,000.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
Deferred - March 2023 Div		\$ 1,158.74										\$ 1,158.74
Stock Issuance Fractional Share												\$ -
Retirement Gift		\$ 1,000.00										
SUBTOTAL	\$ 23,750.00	\$ 55,492.07	\$ 33,750.00	\$ 27,500.00	\$ 26,250.00	\$ 27,500.00	\$ 48,750.00	\$ 23,750.00	\$ 23,750.00	\$ 27,500.00	\$ 7,222.22	\$ 324,214.29
B&O taxes withheld for 2nd Quarter	\$ (356.25)		\$ (506.25)	\$ (412.50)	\$ (393.75)	\$ (412.50)	\$ (731.25)	\$ (356.25)	\$ (356.25)	\$ (412.50)	\$ (108.33)	\$ (4,045.83)
TOTAL	\$ 23,393.75	\$ 55,492.07	\$ 33,243.75	\$ 27,087.50	\$ 25,856.25	\$ 27,087.50	\$ 48,018.75	\$ 23,393.75	\$ 23,393.75	\$ 27,087.50	\$ 7,113.89	\$ 320,168.46

\$ 325,214.29

\$ 321,168.46

Kblake taking her entire retainer in cash - retirement in May. Prorated 5 months divided equal payments. Prorated Chair and Lead Director for 2 months.

Don Burke prorated Vice Chair retainer for 2 months (30,000/12*2=5,000), Sena Kwawu prorated Finance Chair for 2 months (15,000/12*2=2500)

New Director prorated 8 months (95,000+125000=220,000; 220,000/12*8=146,666.67; 146,666.67-125,000 (stock)=21,666.67) - full stock payment of 125,000, cash option of \$21,666.67 divided into 3 equal payments for Q2 - Q4

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q3 2023 - Pay July

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00		\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 7,222.22	\$ 220,972.22
Chair Retainer			\$ 5,000.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00				\$ 3,750.00		\$ 20,000.00
Vice Chair Retainer			\$ 7,500.00									\$ 7,500.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
Stock Issuance Fractional Share	\$ 27.22		\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 27.22	\$ 272.20
SUBTOTAL	\$ 23,777.22	\$ -	\$ 36,277.22	\$ 27,527.22	\$ 27,527.22	\$ 27,527.22	\$ 48,777.22	\$ 23,777.22	\$ 23,777.22	\$ 27,527.22	\$ 7,249.44	\$ 273,744.42
B&O taxes withheld for 3rd Quarter	\$ (2,231.25)	\$ -	\$ (2,418.75)	\$ (2,287.50)	\$ (2,287.50)	\$ (2,287.50)	\$ (2,606.25)	\$ (2,231.25)	\$ (2,231.25)	\$ (2,287.50)	\$ (1,983.33)	\$ (22,852.08)
TOTAL	\$ 21,545.97	\$ -	\$ 33,858.47	\$ 25,239.72	\$ 25,239.72	\$ 25,239.72	\$ 46,170.97	\$ 21,545.97	\$ 21,545.97	\$ 25,239.72	\$ 5,266.11	\$ 250,892.34

\$ 250,892.34

2021 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL COMP.
Annual Stock Issuance	\$ 124,972.78		\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 124,972.78	\$ 1,249,727.80
September Stock Issuance	\$ 1,664.50		\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 1,664.50	\$ 16,645.00
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,325.00	\$ -	\$ 3,925.00	\$ 3,550.00	\$ 3,475.00	\$ 3,562.50	\$ 4,825.00	\$ 3,325.00	\$ 3,325.00	\$ 3,550.00	\$ 2,224.99	\$ 35,087.49
Cash out of Deferred Stock		\$ 110,609.29										\$ 110,609.29
TOTAL QUARTERLY PAYMENTS	\$ 91,704.39	\$ 112,575.41	\$ 131,104.39	\$ 106,479.39	\$ 101,554.39	\$ 107,300.22	\$ 190,204.39	\$ 91,704.39	\$ 91,704.39	\$ 106,479.39	\$ 19,471.06	\$ 1,150,281.81
TOTAL 2023 COMPENSATION	\$ 221,666.67	\$ 223,184.70	\$ 261,666.67	\$ 236,666.67	\$ 231,666.67	\$ 237,500.00	\$ 321,666.67	\$ 221,666.67	\$ 221,666.67	\$ 236,666.67	\$ 148,333.33	\$ 2,562,351.39

\$ 1,038,672.52

\$ 2,450,742.10 \$ (111,609.29)

Q4 2023 - Pay October

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	JACOBSEN	TOTAL
Quarterly Retainer	\$ 23,750.00		\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 7,222.22	\$ 220,972.22
Chair Retainer			\$ 5,000.00	\$ 3,750.00	\$ 3,750.00	\$ 4,583.33				\$ 3,750.00		\$ 20,833.33
Vice Chair Retainer			\$ 7,500.00									\$ 7,500.00
Non-Executive Chair Retainer							\$ 25,000.00					\$ 25,000.00
Stock Issuance Fractional Share	\$ 2.17		\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 2.17	\$ 21.70
SUBTOTAL	\$ 23,752.17	\$ -	\$ 36,252.17	\$ 27,502.17	\$ 27,502.17	\$ 28,335.50	\$ 48,752.17	\$ 23,752.17	\$ 23,752.17	\$ 27,502.17	\$ 7,224.39	\$ 274,327.26
B&O taxes withheld for 4th Quarter	\$ (381.25)		\$ (568.75)	\$ (437.50)	\$ (437.50)	\$ (450.00)	\$ (756.25)	\$ (381.25)	\$ (381.25)	\$ (437.50)	\$ (133.33)	\$ (4,364.58)
TOTAL	\$ 23,370.92	\$ -	\$ 35,683.42	\$ 27,064.67	\$ 27,064.67	\$ 27,885.50	\$ 47,995.92	\$ 23,370.92	\$ 23,370.92	\$ 27,064.67	\$ 7,091.06	\$ 269,962.68

\$ 269,962.68

Compensation Chair Retainer increase \$2,500 prorated 4 months (Sept - Dec)

Stock Retainer increase \$5,000 prorated 4 months (Sept - Dec)

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2023

Sum of Transaction Amount	Ferc	Jurisdiction											Grand Total			
		Service CD AA	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR		WA		
506000																4,030.30
545000		4.85														(692.21)
557000		(692.21)														(250.00)
560000		(250.00)												655.96		655.96
566000						31.37										31.37
580000								(85.31)	120.12							34.81
588000								(653.11)								(653.11)
870000								14.41								14.41
880000								311.12								311.12
892000								91.86								91.86
905000		257.99														257.99
908000																-
921000								2,513.68								2,513.68
923000																-
928000									1,546.87							1,546.87
930200										226.55						226.55
935000																-
Grand Total		(679.37)	-	-	31.37	6,218.10	120.12	1,546.87	226.55	-	-	655.96	-	-	8,119.60	

Electric		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
506000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
545000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
557000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
560000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
566000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
580000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
588000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
870000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
880000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
892000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
905000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
908000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
921000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
923000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
928000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
930200	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
935000	7	70.112%	70.112%	70.112%	70.112%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%

GAS		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
506000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
545000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
557000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
560000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
566000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
580000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
588000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
870000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
880000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
892000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
905000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
908000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
921000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
923000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
928000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
930200	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%
935000	7	20.708%	22.856%	22.856%	22.856%	0.000%	0.000%	0.000%	69.035%	100.000%	100.000%	0.000%	100.000%

WA Electric		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
506000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
545000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
557000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
560000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%

566000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
580000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
588000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
870000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
880000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
892000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
905000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
908000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
921000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
923000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
928000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
930200	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
935000	4	68.703%	68.703%	0.000%	100.000%	68.703%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

WA GAS

506000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
545000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
557000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
560000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
566000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
580000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
588000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
870000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
880000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
892000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
905000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
908000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
921000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
923000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
928000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
930200	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%
935000	4	69.737%	69.737%	0.000%	100.000%	69.737%	0.000%	100.000%	69.737%	69.737%	0.000%	0.000%	100.000%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
506000	\$ 2.34	\$ -	\$ -	\$ -	\$ 2,765.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,767.94
545000	\$ (333.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (333.43)
557000	\$ (120.42)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (120.42)
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
566000	\$ -	\$ -	\$ -	\$ 21.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.99
580000	\$ -	\$ -	\$ -	\$ -	\$ (58.61)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58.61)
588000	\$ -	\$ -	\$ -	\$ -	\$ (448.71)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (448.71)
870000	\$ -	\$ -	\$ -	\$ -	\$ 9.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.90
880000	\$ -	\$ -	\$ -	\$ -	\$ 213.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213.75
892000	\$ -	\$ -	\$ -	\$ -	\$ 63.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63.11
905000	\$ 124.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124.27
908000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921000	\$ -	\$ -	\$ -	\$ -	\$ 1,726.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,726.97
923000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
928000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,546.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,546.87
930200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(327.25)	-	-	21.99	4,272.02	-	1,546.87	-	-	-	-	-	5,513.64

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
506000	\$ 0.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.70
545000	\$ (99.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (99.96)
557000	\$ (36.10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36.10)
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
566000	\$ -	\$ -	\$ -	\$ 7.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.17
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
905000	\$ 37.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.26
908000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
923000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
928000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109.07	\$ -	\$ -	\$ -	\$ -	\$ 109.07
935000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(98.11)	-	-	7.17	-	-	-	109.07	-	-	-	-	18.13

**Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2023**

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount	Column Labels				CD Total	GD			GD Total	ED			ED Total	Grand Total
	Row Labels	AA	WA	WA		AA	OR	WA		AN	ID	WA		
930200		\$	4.85		\$ 4.85				\$ 4,025.45			\$ 4,025.45	\$ 4,030.30	
Lodging, 2 night hotel stay for charity golf tournament									\$ 486.44			\$ 486.44	\$ 486.44	
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting									\$ 166.37			\$ 166.37	\$ 166.37	
Montana golf tournament poster design									\$ 147.50			\$ 147.50	\$ 147.50	
Montana golf tournament t-shirt design									\$ 220.00			\$ 220.00	\$ 220.00	
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament									\$ 83.84			\$ 83.84	\$ 83.84	
Montana golf tournament silent auction form design									\$ 98.75			\$ 98.75	\$ 98.75	
Meals, Dinner for 1 (Lisa Johnson) for charity golf tournament									\$ 18.80			\$ 18.80	\$ 18.80	
Golf tournament t-shirt form update									\$ 73.75			\$ 73.75	\$ 73.75	
Montana golf tournament rules sheet update									\$ 98.75			\$ 98.75	\$ 98.75	
Montana golf tournament ad edits									\$ 97.50			\$ 97.50	\$ 97.50	
Meals, Catherine Cooper Retirement lunch with Dan Megan Jenny Violet and Catherine		\$	-		\$ -							\$ -	\$ -	
Montana golf tournament design letterhead									\$ 268.75			\$ 268.75	\$ 268.75	
Montana golf tournament poster update									\$ 98.75			\$ 98.75	\$ 98.75	
Montana golf tournament banner design update									\$ 73.75			\$ 73.75	\$ 73.75	
Mileage, AEL&P Board dinner		\$	4.85		\$ 4.85							\$ 4.85	\$ 4.85	
Mileage, Jim Kensok's retirement party		\$	-		\$ -							\$ -	\$ -	
Montana golf tournament rules design									\$ 196.25			\$ 196.25	\$ 196.25	
Montana golf tournament event ad									\$ 170.00			\$ 170.00	\$ 170.00	
Montana golf tournament ads									\$ 1,260.00			\$ 1,260.00	\$ 1,260.00	
Montana golf tournament material design									\$ 147.50			\$ 147.50	\$ 147.50	
Montana golf tournament t-shirt design edits									\$ 171.25			\$ 171.25	\$ 171.25	
Montana golf tournament ad design									\$ 147.50			\$ 147.50	\$ 147.50	
921000		\$	(692.21)		\$ (692.21)							\$ (692.21)	\$ (692.21)	
Meals, Christmas party with the Arc		\$	(481.32)		\$ (481.32)							\$ (481.32)	\$ (481.32)	
Misc, Retirement Lunch - Alene Clayton		\$	(210.89)		\$ (210.89)							\$ (210.89)	\$ (210.89)	
Misc, Retirement Gift - Gift Card		\$	-		\$ -							\$ -	\$ -	
Misc, Eng Dept Holiday Party Prize \$10 gift cards to each of the following:Payton Miller, Cameron Chapman, Dan Adams, Kelly Donohue		\$	-		\$ -							\$ -	\$ -	
Meals, Maximo Team Celebration - Karen's Retirement		\$	-		\$ -							\$ -	\$ -	
Meals, Carol Hicks Retirement Lunch		\$	-		\$ -							\$ -	\$ -	
Misc, Eng Dept Holiday Party Prize \$10 gift card to each of the following:Brittany Godwin-Chamberlin, Stephanie Sanders, Melanie Cronk, Theodore Herman, Todd Ellsworth		\$	-		\$ -							\$ -	\$ -	
Misc, Eng Dept Holiday Party Game		\$	-		\$ -							\$ -	\$ -	
935000		\$	(250.00)		\$ (250.00)							\$ (250.00)	\$ (250.00)	
CHRISTMAS DECOR		\$	(250.00)		\$ (250.00)							\$ (250.00)	\$ (250.00)	
880000									\$ 655.96	\$ -		\$ 655.96	\$ 655.96	
Meals, Christmas Party									\$ (64.04)	\$ (64.04)		\$ (64.04)	\$ (64.04)	
Misc, Flowers & sweet salty treats for Dallas Willey - surgery today and will be down and out until June.									\$ -	\$ -		\$ -	\$ -	
COMPANY CHRISTAMAS LUNCH									\$ 720.00	\$ -		\$ 720.00	\$ 720.00	
908000			\$ 31.37		\$ 31.37				\$ 720.00			\$ 720.00	\$ 720.00	
Mileage, GSI Tournament			\$ 31.37		\$ 31.37							\$ 31.37	\$ 31.37	
588000									\$ (85.31)	\$ 120.12	\$ -	\$ 34.81	\$ 34.81	
Meals, Work Holiday Party for in-house and contract distribution inspectors.-Food and Bowling package									\$ (260.96)			\$ (260.96)	\$ (260.96)	
Meals, Work Holiday Party for in-house and contract distribution inspectors.-drinks									\$ (71.75)			\$ (71.75)	\$ (71.75)	
Printcraft Printing - Christmas Invitations									\$ -			\$ -	\$ -	
Flowers and Steak										\$ -		\$ -	\$ -	
Breakfast mtg before Xmas									\$ 247.40		\$ -	\$ 247.40	\$ 247.40	
Lodging, Hagen Clarkston Christmas										\$ 120.12		\$ 120.12	\$ 120.12	
Misc, Balloons and card for retirement										\$ -		\$ -	\$ -	
Meals, Dave Garnetti Retirement breakfast/Breakfast for Dave Garnetti, Tom O'Connell, Bob Mastronarde, Rod Leavell, Gary Foster, and Charlie Miller.										\$ -		\$ -	\$ -	
566000									\$ (653.11)			\$ (653.11)	\$ (653.11)	
Misc, Brad Calbick Retirement Visa Gift Card - 26.5 Years of Service									\$ (205.95)			\$ (205.95)	\$ (205.95)	
Misc, Jeff Schlect Retirement Visa Gift Card - 29 Years of Service									\$ (205.95)			\$ (205.95)	\$ (205.95)	
Meals, Retirement lunch for Brad Calbick 26yrs service - multiple parties present									\$ (241.21)			\$ (241.21)	\$ (241.21)	
580000									\$ 14.41			\$ 14.41	\$ 14.41	
Mileage, Department Party									\$ 14.41			\$ 14.41	\$ 14.41	
557000									\$ 311.12			\$ 311.12	\$ 311.12	
Cab Fare, PNUCC Board Meeting/Deborah Smith Retirement - Portland									\$ 51.28			\$ 51.28	\$ 51.28	
Lodging, PNUCC Board Meeting/Deborah Smith Retirement - Portland									\$ 259.84			\$ 259.84	\$ 259.84	
506000									\$ 91.86			\$ 91.86	\$ 91.86	
PAYMENT TO AVISTA FOR GIFT CARDS - CHRISTMAS PARTY									\$ (273.14)			\$ (273.14)	\$ (273.14)	
Misc, Balance due on Venue 2023 Holiday Party paid on personal cc									\$ 215.00			\$ 215.00	\$ 215.00	
Misc, Deposit on Venue for Christmas Party									\$ 150.00			\$ 150.00	\$ 150.00	
905000		\$	257.99		\$ 257.99							\$ 257.99	\$ 257.99	
DARRIN BELGARDE-TLF HANSENS FLORIST AND G		\$	-		\$ -							\$ -	\$ -	
Mileage, CdA for work and Christmas Party		\$	154.58		\$ 154.58							\$ 154.58	\$ 154.58	
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND		\$	103.41		\$ 103.41							\$ 103.41	\$ 103.41	
560000									\$ -			\$ -	\$ -	
Meals, A08 Christmas Party									\$ -			\$ -	\$ -	
545000									\$ 2,513.68			\$ 2,513.68	\$ 2,513.68	
CF Employee Party									\$ 2,513.68			\$ 2,513.68	\$ 2,513.68	
928000		\$	-		\$ -							\$ -	\$ -	
Meals, Knox Retirement lunch		\$	-		\$ -							\$ -	\$ -	
923000											\$ 1,546.87	\$ 1,546.87	\$ 1,546.87	
FLOWERS V AVISTA											\$ 1,546.87	\$ 1,546.87	\$ 1,546.87	
870000									\$ 226.55			\$ 226.55	\$ 226.55	
Meals, Manager meeting - Catered type, party of 12									\$ 226.55			\$ 226.55	\$ 226.55	
892000									\$ -			\$ -	\$ -	
RETIREMENT									\$ -			\$ -	\$ -	
Grand Total		\$	(679.37)	\$ 31.37	\$ (648.00)	\$ 226.55	\$ 655.96	\$ -	\$ 882.51	\$ 6,218.10	\$ 120.12	\$ 1,546.87	\$ 7,885.09	\$ 8,119.60

Prep by: _____

ERC Account	FERC Account Description	Vendor Name	Jurisdiction	Service	Booker Number	Organization Description	STANDARD	Expenditure	Accounting Period	Project Number	Journal Name
921000	OFFICE SUPPLIES & EXPENSES	Opgrand, David P	AA	CD		J51 - Warehousing	DL	J51	202302	09900162	Purchase Invoices USD
For the Two	MISC TRANSMISSION EXP	Magruder, Michael A	AN	ED		D56 - Director of Engineering/System Ops	DL	D56	202302	09802454	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED		B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Hawkins, Douglas E	AA	CD		H51 - Supply Chain Mgmt	DL	H51	202310	09900162	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		E50 - Con Ctr-Spokane L&D	DL	E50	202301	09900710	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
506000	STM PWR GEN OPER EXP		AN	ED		K07 - Kettle Falls Thermal	DL	K07	202311	21202050	Miscellaneous Transaction I
905000	MISC CUST AC EX	Olson, Angelia Catherine	AA	CD		K53 - Con. Ctr-CDA	DL	K53	202312	09900710	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202302	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Littrel, Michael Arthur	AA	CD		C08 - Technical Services - GIS	DL	C08	202306	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	PRINTCRAFT PRINTING INC	AN	ED		D53 - Clarkston	DL	D53	202311	09800165	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	SUPER 1 FOODS	WA	ED		G50 - Colville	DL	G50	202304	96000160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Loutzenhisser, Daniel Loyd	AA	CD		C54 - Tax Services	DL	C54	202301	09903310	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Loutzenhisser, Daniel Loyd	AA	CD		C54 - Tax Services	DL	C54	202302	09903310	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Hostettler, Nicola Marie	AA	CD		I08 - Operations Support	DL	I08	202302	09905085	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	THE BREAKFAST CLUB	AN	ED		B53 - Pullman	DL	B53	202304	92300160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
908000	CUST SVC & INFO EXP-CUST ASST	Wright, Christian Dennis	WA	CD		F52 - Key Bus. Customer Accts.	DL	F52	202308	02805577	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Holland, Christopher J	AA	CD		J51 - Warehousing	DL	J51	202308	09900162	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Holland, Christopher J	AA	CD		J51 - Warehousing	DL	J51	202309	09900162	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		E50 - Con Ctr-Spokane L&D	DL	E50	202302	09900710	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	PRINTCRAFT PRINTING INC	AN	ED		D53 - Clarkston	DL	D53	202312	09800165	Purchase Invoices USD
560000	OPER SUPV/ENG	Damron, Robert Kevin	AN	ED		T08 - Electric Engineer	DL	T08	202302	09800160	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	SUPER 1 FOODS	WA	ED		G50 - Colville	DL	G50	202306	96000160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202305	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Hagen, Patrick John	ID	ED		R53 - Grangeville	DL	R53	202301	91000160	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202301	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Thies, Mark T	AA	CD		E01 - Exec Administration	DL	E01	202305	09903691	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Vermillion, Dennis P	AA	CD		E01 - Exec Administration	DL	E01	202310	09903691	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	AN	ED		T51 - Operations Project Management	DL	T51	202302	09800165	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Hunter, Robin L	WA	ED		P50 - Davenport	DL	P50	202310	97400160	Purchase Invoices USD
506000	STM PWR GEN OPER EXP	Beeman, Susan Annette	AN	ED		K07 - Kettle Falls Thermal	DL	K07	202312	21202050	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Hawkins, Douglas E	AA	CD		H51 - Supply Chain Mgmt	DL	H51	202309	09900162	Purchase Invoices USD
545000	MAINT MISC HYDRO	PACK RIVER STORE	AN	ED		D07 - Cabinet Gorge Hydro Plant	DL	D07	202312	30402051	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202301	09900162	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD		T52 - WA-ID Energy Efficiency	DL	T52	202302	09900162	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	Morgan, Teresa G	WA	GD		C63 - WA-ID South Area Gas	DL	C63	202303	92300165	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	Anhorn, Jennifer	OR	GD		A81 - Medford Construction	DL	A81	202302	98402455	Purchase Invoices USD
928000	REGULATORY COMMISSION EXPEN	Andrews, Elizabeth M	AA	CD		R11 - Regulatory Affairs	DL	R11	202302	09900540	Purchase Invoices USD
923000	OUTSIDE SERVICES EMPLOYED	PAINE HAMBLEN LLP	WA	ED		P01 - Legal Expenses	DL	P01	202303	02803411	Purchase Invoices USD
870000	OPER SUPV/ENG	Gibbs, Alicia G	AA	GD		G51 - Dir of Natural Gas	DL	G51	202310	09900165	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	Morgan, Teresa G	WA	GD		C63 - WA-ID South Area Gas	DL	C63	202304	92300165	Purchase Invoices USD
580000	OPER SUPV/ENG	Knutson, Daniel A	AN	ED		C51 - Elec Distributn Design	DL	C51	202307	09800165	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Hunter, Robin L	WA	ED		P50 - Davenport	DL	P50	202311	97400160	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		N50 - Director of Customer Service	DL	N50	202304	09900710	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	CLARK FORK VALLEY PRESS	AN	ED		S54 - Corporate Communications	DL	S54	202307	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
560000	OPER SUPV/ENG	Damron, Robert Kevin	AN	ED		T08 - Electric Engineer	DL	T08	202301	09800160	Purchase Invoices USD
566000	MISC TRANSMISSION EXP	Magruder, Michael A	AN	ED		D56 - Director of Engineering/System Ops	DL	D56	202302	09802454	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	SANDERS COUNTY LEDGER	AN	ED		S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	SANDERS COUNTY LEDGER	AN	ED		S54 - Corporate Communications	DL	S54	202310	40205055	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD		N50 - Director of Customer Service	DL	N50	202303	09900710	Purchase Invoices USD

892000	DIST EXP MAINT-SERVICES	MICHELS UTILITY SERVICES	OR	GD	A81 - Medford Construction	DL	A81	202305	98402026	Purchase Invoices USD
905000	MISC CUST AC EX	CORP CREDIT CARD	AA	CD	N50 - Director of Customer Service	DL	N50	202307	09900710	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD	T52 - WA-ID Energy Efficiency	DL	T52	202301	09900162	Purchase Invoices USD
935000	MAINT OF STRUCTURE & IMPROVE	SENSKE SERVICES	AA	CD	H07 - Facilities Management	DL	H07	202302	11000050	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	CLARK FORK VALLEY PRESS	AN	ED	S54 - Corporate Communications	DL	S54	202307	40205055	Purchase Invoices USD
557000	OTHER PWR SUPPLY EXP-OTHER	Kinney, Scott J	AN	ED	E01 - Exec Administration	DL	E01	202310	09802202	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	AN	ED	T51 - Operations Project Management	DL	T51	202302	09800165	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED	S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Vermillion, Dennis P	AA	CD	E01 - Exec Administration	DL	E01	202311	09903691	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Littrel, Michael Arthur	AA	CD	C08 - Technical Services - GIS	DL	C08	202304	09900162	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	WA	ED	T51 - Operations Project Management	DL	T51	202306	95600160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED	S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
506000	STM PWR GEN OPER EXP	Beeman, Susan Annette	AN	ED	K07 - Kettle Falls Thermal	DL	K07	202312	21202050	Purchase Invoices USD
923000	OUTSIDE SERVICES EMPLOYED	PAINE HAMBLEN LLP	WA	ED	P01 - Legal Expenses	DL	P01	202301	02803411	Purchase Invoices USD
921000	OFFICE SUPPLIES & EXPENSES	Adams, Daniel Gene	AA	CD	T52 - WA-ID Energy Efficiency	DL	T52	202302	09900162	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202303	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
557000	OTHER PWR SUPPLY EXP-OTHER	Kinney, Scott J	AN	ED	E01 - Exec Administration	DL	E01	202310	09802202	Purchase Invoices USD
928000	REGULATORY COMMISSION EXPEN	Andrews, Elizabeth M	AA	CD	R11 - Regulatory Affairs	DL	R11	202304	09900540	Purchase Invoices USD
588000	DISTRIBUTION OPER-MISC	Miller, Charles J	WA	ED	T51 - Operations Project Management	DL	T51	202305	95600160	Purchase Invoices USD
566000	MISC TRANSMISSION EXP	Figart, Craig Norman	AN	ED	D09 - Scada	DL	D09	202302	09800160	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	HANNA & ASSOCIATES INC	AN	ED	S54 - Corporate Communications	DL	S54	202309	40205055	Purchase Invoices USD
892000	DIST EXP MAINT-SERVICES	MICHELS UTILITY SERVICES	OR	GD	A81 - Medford Construction	DL	A81	202306	98402026	Purchase Invoices USD
930200	MISC GENERAL EXPENSE	Johnson, Lisa Rose	AN	ED	B04 - Clark Fork License	DL	B04	202308	40205055	Purchase Invoices USD
880000	DIST EXP OPER-OTHER EXPENSES	SWEET TEA EXPRESS	OR	GD	A81 - Medford Construction	DL	A81	202312	98400165	Purchase Invoices USD

Transaction Description	AVA Jet	Expenditure Category	Invoice Number	Report Category	Accounting Year	Task Number	Primary EXP Cate	Expenditure Type
Meals, Christmas party with the Arc		Employee Expenses	IE19004501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Misc, Brad Calbick Retirement Visa Gift Card - 26.5 Years of Service		Employee Expenses	IE18862501	OPER	2023	566000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament silent auction form design		Contractor	31635	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, Dinner for 1 (Lisa Johnson) for charity golf tournament		Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	215 Employee Business Meals
Misc, Retirement Gift - Gift Card		Employee Expenses	IE21724501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
DARRIN BELGARDE-TLF HANSENS FLORIST AND G		Employee Expenses	10376439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Golf tournament t-shirt form update		Contractor	31638	OPER	2023	930200	Non-Labor	020 Professional Services
PAYMENT TO AVISTA FOR GIFT CARDS - CHRISTMAS PARTY		Employee Expenses		OPER	2023	506000	Non-Labor	235 Employee Misc Expenses
Mileage, CdA for work and Christmas Party		Employee Expenses	IE22921501	OPER	2023	905000	Non-Labor	210 Employee Auto Mileage
Misc, Eng Dept Holiday Party Prize \$10 gift cards to each of the following:Payton Miller, Cameron Chapman, Dan Adar		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament rules sheet update		Contractor	31637	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, Maximo Team Celebration - Karen's Retirement		Employee Expenses	IE20014501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Montana golf tournament ad edits		Contractor	32158	OPER	2023	930200	Non-Labor	020 Professional Services
Printcraft Printing - Christmas Invitations		Voucher	7431	OPER	2023	588000	Non-Labor	890 Office Supplies
Flowers and Steak		Voucher	1-2388935	OPER	2023	588000	Non-Labor	885 Miscellaneous
Meals, Catherine Cooper Retirement lunch with Dan Megan Jenny Violet and Catherine		Employee Expenses	IE19221501	OPER	2023	930200	Non-Labor	215 Employee Business Meals
Meals, Catherine Cooper Retirement lunch with Dan Megan Jenny Violet and Catherine		Employee Expenses	IE19221501	OPER	2023	930200	Non-Labor	215 Employee Business Meals
Misc, Retirement Lunch - Alene Clayton		Employee Expenses	IE18825501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Breakfast mtg before Xmas		Employee Expenses	12.8.22-4.4.23	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament design letterhead		Contractor	31070	OPER	2023	930200	Non-Labor	020 Professional Services
Mileage, GSI Tournament		Employee Expenses	IE21412501	OPER	2023	908000	Non-Labor	210 Employee Auto Mileage
Montana golf tournament poster design		Contractor	31986	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, Carol Hicks Retirement Lunch		Employee Expenses	IE21609501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Meals, Carol Hicks Retirement Lunch		Employee Expenses	IE21609501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
DARRIN BELGARDE-TLF HANSENS FLORIST AND G		Employee Expenses	10376439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament poster update		Contractor	31636	OPER	2023	930200	Non-Labor	020 Professional Services
Printcraft Printing - Christmas Invitations		Voucher	7431	OPER	2023	588000	Non-Labor	890 Office Supplies
Meals, A08 Christmas Party		Employee Expenses	IE19196501	OPER	2023	560000	Non-Labor	215 Employee Business Meals
Flowers and Steak		Voucher	1-2388935	OPER	2023	588000	Non-Labor	885 Miscellaneous
Montana golf tournament banner design update		Contractor	31071	OPER	2023	930200	Non-Labor	020 Professional Services
Lodging, Hagen Clarkston Christmas		Employee Expenses	IE19200501	OPER	2023	588000	Non-Labor	230 Employee Lodging
Misc, Eng Dept Holiday Party Prize \$10 gift card to each of the following:Brittany Godwin-Chamberlin,		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Mileage, AEL&P Board dinner		Employee Expenses	IE20307501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Mileage, Jim Kensok's retirement party		Employee Expenses	IE21929501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Meals, Work Holiday Party for in-house and contract distribution Inspectors.-Food and Bowling package		Employee Expenses	IE19013501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament rules design		Contractor	31811	OPER	2023	930200	Non-Labor	020 Professional Services
Misc, Balloons and card for retirement		Employee Expenses	IE22164501	OPER	2023	588000	Non-Labor	235 Employee Misc Expenses
Misc, Balance due on Venue 2023 Holiday Party paid on personal cc		Employee Expenses	IE22784501	OPER	2023	506000	Non-Labor	235 Employee Misc Expenses
Misc, Retirement Gift - Gift Card		Employee Expenses	IE21724501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
CF Employee Party		Voucher	693	OPER	2023	545000	Non-Labor	812 Bunkhouse Expenses
Misc, Eng Dept Holiday Party Prize \$10 gift cards to each of the following:Payton Miller, Cameron Chapman, Dan Adar		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Misc, Eng Dept Holiday Party Game		Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Misc, Flowers & sweet salty treats for Dallas Willey - surgery today and will be down and out until June.		Employee Expenses	IE19758501	OPER	2023	880000	Non-Labor	235 Employee Misc Expenses
Meals, Christmas Party		Employee Expenses	IE19096502	OPER	2023	880000	Non-Labor	215 Employee Business Meals
Meals, Knox Retirement lunch		Employee Expenses	IE19638501	OPER	2023	928000	Non-Labor	215 Employee Business Meals
FLOWERS V AVISTA		Contractor	402647	OPER	2023	923000	Non-Labor	005 Legal Services
Meals, Manager meeting - Catered type, party of 12		Employee Expenses	IE21992501	OPER	2023	870000	Non-Labor	215 Employee Business Meals
Misc, Flowers & sweet salty treats for Dallas Willey - surgery today and will be down and out until June.		Employee Expenses	IE19758501	OPER	2023	880000	Non-Labor	235 Employee Misc Expenses
Mileage, Department Party		Employee Expenses	IE21100501	OPER	2023	580000	Non-Labor	210 Employee Auto Mileage
Misc, Balloons and card for retirement		Employee Expenses	IE22164501	OPER	2023	588000	Non-Labor	235 Employee Misc Expenses
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND		Employee Expenses	10619439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament event ad		Voucher	1316363	OPER	2023	930200	Non-Labor	810 Advertising Expenses
Montana golf tournament t-shirt design		Contractor	31812	OPER	2023	930200	Non-Labor	020 Professional Services
Meals, A08 Christmas Party		Employee Expenses	IE19196501	OPER	2023	560000	Non-Labor	215 Employee Business Meals
Misc, Jeff Schlect Retirement Visa Gift Card - 29 Years of Service		Employee Expenses	IE18862501	OPER	2023	566000	Non-Labor	235 Employee Misc Expenses
Montana golf tournament ads		Voucher	19070	OPER	2023	930200	Non-Labor	810 Advertising Expenses
Montana Golf tournament ads		Voucher	19184	OPER	2023	930200	Non-Labor	810 Advertising Expenses
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND		Employee Expenses	10619439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses

RETIREMENT	Contractor	1424660	OPER	2023	892000	Non-Labor	035 Workforce - Contract
DARRIN BELGARDE-TLF APPLEWAY FLORIST AND	Employee Expenses	11119439-CC	OPER	2023	905000	Non-Labor	235 Employee Misc Expenses
Misc, Eng Dept Holiday Party Game	Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
CHRISTMAS DECOR	Contractor	13488889	OPER	2023	935660	Non-Labor	020 Professional Services
Montana golf tournament event ad	Voucher	138499-0628202	OPER	2023	930200	Non-Labor	810 Advertising Expenses
Cab Fare, PNUCC Board Meeting/Deborah Smith Retirement - Portland	Employee Expenses	IE22181501	OPER	2023	557000	Non-Labor	235 Employee Misc Expenses
Meals, Work Holiday Party for in-house and contract distribution Inspectors.-drinks	Employee Expenses	IE19013501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament material design	Contractor	31987	OPER	2023	930200	Non-Labor	020 Professional Services
Mileage, Jim Kensok's retirement party	Employee Expenses	IE21929501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Meals, Maximo Team Celebration - Karen's Retirement	Employee Expenses	IE20014501	OPER	2023	921000	Non-Labor	215 Employee Business Meals
Meals, Dave Garnetti Retirement breakfastBreakfast for Dave Garnetti, Tom O'Connell, Bob	Employee Expenses	IE20591501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Montana golf tournament t-shirt design edits	Contractor	32174	OPER	2023	930200	Non-Labor	020 Professional Services
Misc, Deposit on Venue for Christmas Party	Employee Expenses	IE22356502	OPER	2023	506000	Non-Labor	235 Employee Misc Expenses
FLOWERS V AVISTA	Contractor	403178	OPER	2023	923000	Non-Labor	005 Legal Services
Misc, Eng Dept Holiday Party Prize \$10 gift card to each of the following:Brittany Godwin-Chamberlin, Stephanie Sanders, Melanie Cronk, Theodore Herman, Todd Ellsworth	Employee Expenses	IE19069501	OPER	2023	921000	Non-Labor	235 Employee Misc Expenses
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting	Employee Expenses	IE19892504	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting	Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
Lodging, PNUCC Board Meeting/Deborah Smith Retirement - Portland	Employee Expenses	IE22181501	OPER	2023	557000	Non-Labor	230 Employee Lodging
Meals, Knox Retirement lunch	Employee Expenses	IE19638501	OPER	2023	928000	Non-Labor	215 Employee Business Meals
Meals, Dave Garnetti Retirement breakfastBreakfast for Dave Garnetti, Tom O'Connell, Bob	Employee Expenses	IE20591501	OPER	2023	588000	Non-Labor	215 Employee Business Meals
Meals, Retirement lunch for Brad Calcick 26yrs service - multiple parties present	Employee Expenses	IE18882502	OPER	2023	566000	Non-Labor	215 Employee Business Meals
Lodging, 2 night hotel stay for charity golf tournament	Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	230 Employee Lodging
Montana golf tournament ad design	Contractor	31985	OPER	2023	930200	Non-Labor	020 Professional Services
RETIREMENT	Contractor	1424660	OPER	2023	892000	Non-Labor	035 Workforce - Contract
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament	Employee Expenses	IE21576501	OPER	2023	930200	Non-Labor	210 Employee Auto Mileage
COMPANY CHRISTAMAS LUNCH	Employee Expenses	397	OPER	2023	880000	Non-Labor	215 Employee Business Meals

Source IC	Transaction Amount	Electric Amount	Gas North Amount	as South Amount	Project Description	Company	Vendor Number	Vendor Name	Corrected
AP	-481.32	-337.46	-99.67	-44.19	Admin Activities-Common to All	001	5564	Opgrand, David P	Holiday Party
AP	-205.95	-205.95			Trans System Operations - 098	001	8149	Magruder, Michael A	Retirement
AP	98.75	98.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	18.8	18.8			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	-160	-112.18	-33.13	-14.69	Admin Activities-Common to All	001	103440	Hawkins, Douglas E	Retirement
AP	73.59	38.35	25.22	10.02	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	73.75	73.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
PA	-273.14	-273.14			Steam Prentative Maint Ops-212	001			Holiday Party
AP	154.58	80.55	52.97	21.06	Call Center Operations	001	104074	Olson, Angelia Catherine	Holiday Party
AP	-40	-28.04	-8.28	-3.68	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	98.75	98.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-258.69	-181.37	-53.57	-23.75	Admin Activities-Common to All	001	5558	Littrel, Michael Arthur	Retirement
AP	97.5	97.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	95	95			Admin Activity - Distr Ops	001	5254	PRINTCRAFT PRINTING INC	Christmas
AP	96.12	96.12			Elect Ops Admin Activity - 960	001	16953	SUPER 1 FOODS	Flowers
AP	200	140.22	41.42	18.36	Accounting Activities-099	001	19296	Loutzenhiser, Daniel Loyd	Retirement
AP	-200	-140.22	-41.42	-18.36	Accounting Activities-099	001	19296	Loutzenhiser, Daniel Loyd	Retirement
AP	-210.89	-147.86	-43.67	-19.36	Mobile Dispatch Phase I - O&M	001	104974	Hostetler, Nicola Marie	Retirement
AP	247.4	247.4			Elect Ops Admin Activity - 923	001	15912	THE BREAKFAST CLUB	Christmas
AP	268.75	268.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	31.37	18.93	12.44		WA Common Sales Marketing	001	86918	Wright, Christian Dennis	Golf
AP	147.5	147.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	561.95	393.99	116.37	51.59	Admin Activities-Common to All	001	105661	Holland, Christopher J	Retirement
AP	-561.95	-393.99	-116.37	-51.59	Admin Activities-Common to All	001	105661	Holland, Christopher J	Retirement
AP	-73.59	-38.35	-25.22	-10.02	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	98.75	98.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-95	-95			Admin Activity - Distr Ops	001	5254	PRINTCRAFT PRINTING INC	Christmas
AP	-469.58	-469.58			Admin Activity - Tran Op	001	76457	Damron, Robert Kevin	Holiday Party
AP	-96.12	-96.12			Elect Ops Admin Activity - 960	001	16953	SUPER 1 FOODS	Flowers
AP	73.75	73.75			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	120.12	120.12			Elect Ops Admin Activity-910	001	110289	Hagen, Patrick John	Christmas
AP	50	35.06	10.35	4.59	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	4.85	3.4	1	0.45	Corporate Planning-099	001	38010	Thies, Mark T	AELP
AP	16.9	11.85	3.5	1.55	Corporate Planning-099	001	23499	Vermillion, Dennis P	Retirement
AP	-260.96	-260.96			Admin Activity - Distr Ops	001	99383	Miller, Charles J	Holiday Party
AP	196.25	196.25			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	29.8	29.8			Elect Ops Admin Activity - 974	001	8813	Hunter, Robin L	Retirement
AP	215	215			Steam Prentative Maint Ops-212	001	113200	Beeman, Susan Annette	Holiday Party
AP	160	112.18	33.13	14.69	Admin Activities-Common to All	001	103440	Hawkins, Douglas E	Retirement
AP	2,513.68	2,513.68			Hydro Prentative Maint -304	001	100700	PACK RIVER STORE	Holiday Party
AP	40	28.04	8.28	3.68	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	-27.21	-19.08	-5.63	-2.5	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	42.32		42.32		Gas Ops Admin Activity - 923	001	8319	Morgan, Teresa G	Flowers
AP	-64.04		-64.04		Gas System Operations - 984	001	112978	Anhorn, Jennifer	Holiday Party
AP	64.4	45.15	13.34	5.91	Common Regulatory Activities	001	10376	Andrews, Elizabeth M	Retirement
AP	1,275	1,275			Risk Mgmt Admin - 028E	001	6326	PAINE HAMBLEN LLP	Flowers
AP	226.55		156.4	70.15	Gas Ops Admin Activity - 099	001	61648	Gibbs, Alicia G	Holiday Party
AP	-42.32		-42.32		Gas Ops Admin Activity - 923	001	8319	Morgan, Teresa G	Flowers
AP	14.41	14.41			Admin Activity - Distr Ops	001	7726	Knutson, Daniel A	Holiday Party
AP	-29.8	-29.8			Elect Ops Admin Activity - 974	001	8813	Hunter, Robin L	Retirement
AP	-103.41	-53.88	-35.43	-14.1	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	85	85			Montana Outreach	001	106003	CLARK FORK VALLEY PRESS	Golf
AP	220	220			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	469.58	469.58			Admin Activity - Tran Op	001	76457	Damron, Robert Kevin	Holiday Party
AP	-205.95	-205.95			Trans System Operations - 098	001	8149	Magruder, Michael A	Retirement
AP	530	530			Montana Outreach	001	12789	SANDERS COUNTY LEDGER	Golf
AP	730	730			Montana Outreach	001	12789	SANDERS COUNTY LEDGER	Golf
AP	103.41	53.88	35.43	14.1	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers

AP	1,318.94			1,318.94	Gas Requested Maint - 984	001	111566	MICHELS UTILITY SERVICES	Retirement
AP	103.41	53.88	35.43	14.1	Call Center Operations	001	6445	CORP CREDIT CARD	Flowers
AP	27.21	19.08	5.63	2.5	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	-250	-175.28	-51.77	-22.95	Spokane Op Facility-Mission	001	1374	SENSKE SERVICES	Christmas
AP	85	85			Montana Outreach	001	106003	CLARK FORK VALLEY PRESS	Golf
AP	51.28	51.28			Elect Other PS Expense -098	001	6978	Kinney, Scott J	Retirement
AP	-71.75	-71.75			Admin Activity - Distr Ops	001	99383	Miller, Charles J	Holiday Party
AP	147.5	147.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-16.9	-11.85	-3.5	-1.55	Corporate Planning-099	001	23499	Vermillion, Dennis P	Retirement
AP	258.69	181.37	53.57	23.75	Admin Activities-Common to All	001	5558	Littrel, Michael Arthur	Retirement
AP	-112.04	-112.04			Elect Ops Admin Activity - 956	001	99383	Miller, Charles J	Retirement
AP	171.25	171.25			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	150	150			Steam Prentative Maint Ops-212	001	113200	Beeman, Susan Annette	Holiday Party
AP	271.87	271.87			Risk Mgmt Admin - 028E	001	6326	PAINE HAMBLEN LLP	Flowers
AP	-50	-35.06	-10.35	-4.59	Admin Activities-Common to All	001	104022	Adams, Daniel Gene	Holiday Party
AP	82.53	82.53			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	83.84	83.84			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	259.84	259.84			Elect Other PS Expense -098	001	6978	Kinney, Scott J	Retirement
AP	-64.4	-45.15	-13.34	-5.91	Common Regulatory Activities	001	10376	Andrews, Elizabeth M	Retirement
AP	112.04	112.04			Elect Ops Admin Activity - 956	001	99383	Miller, Charles J	Retirement
AP	-241.21	-241.21			Admin Activity - Tran Op	001	8459	Figart, Craig Norman	Retirement
AP	486.44	486.44			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	147.5	147.5			Montana Outreach	001	2015	HANNA & ASSOCIATES INC	Golf
AP	-1,318.94			-1,318.94	Gas Requested Maint - 984	001	111566	MICHELS UTILITY SERVICES	Retirement
AP	83.84	83.84			Montana Outreach	001	38775	Johnson, Lisa Rose	Golf
AP	720			720	Gas Ops Admin Activity - 984	001	113853	SWEET TEA EXPRESS	Christmas

BALANCE AS RECORDED															
Sum of Transaction Amount	Allocation														
Ferc Acct	Accounting Year	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000	2023					\$ 400.00									\$ 400.00
548000	2023					\$ 650.85									\$ 650.85
584000	2023							\$ 631.05	\$ 1,825.15						\$ 2,456.20
874000	2023									\$ 1,763.69	\$ 2,139.71				\$ 3,903.40
921000	2023		\$ 121.50												\$ 121.50
930200	2023		\$ 350.00												\$ 350.00
Grand Total		\$ -	\$ 471.50	\$ -	\$ -	\$ 1,050.85	\$ 631.05	\$ 1,825.15	\$ -	\$ 1,763.69	\$ 2,139.71	\$ -	\$ -	\$ -	\$ 7,881.95

BALANCE WITH CORRECTED RECORDINGS															
Sum of Transaction Amount	Corrected Allocation														
Ferc Acct	Accounting Year	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000	2023											\$ 400.00			\$ 400.00
548000	2023											\$ 650.85			\$ 650.85
584000	2023							\$ 1,825.15	\$ 408.68			\$ 222.37			\$ 2,456.20
874000	2023							\$ 1,987.77		\$ 151.94	\$ 1,763.69				\$ 3,903.40
921000	2023											\$ 121.50			\$ 121.50
930200	2023											\$ 350.00			\$ 350.00
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,812.92	\$ 408.68	\$ -	\$ 151.94	\$ 1,986.06	\$ 1,522.35	\$ -	\$ -	\$ 7,881.95

Adjustment - System															
Sum of Transaction Amount	Corrected														
Ferc Acct	Accounting Year	CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	-	-	-	-	(400.00)	-	-	-	-	-	-	400.00	-	-
548000	2023	-	-	-	-	(650.85)	-	-	-	-	-	-	650.85	-	-
584000	2023	-	-	-	-	-	1,194.10	(1,416.47)	-	-	-	222.37	-	-	0.00
874000	2023	-	-	-	-	-	1,987.77	-	-	(1,611.75)	(376.02)	-	-	-	-
921000	2023	-	(121.50)	-	-	-	-	-	-	-	-	-	121.50	-	-
930200	2023	-	(350.00)	-	-	-	-	-	-	-	-	-	350.00	-	-
Grand Total		-	(471.50)	-	-	-	3,181.87	(1,416.47)	-	(1,611.75)	(153.65)	-	-	-	0.00

WA Electric	Accounting Year	Note 7*3													
		Corrected CD.AA	Note 9 CD.WA	CD.ID	note 9*3 CD.AN	Note 3 ED.AA	ED.WA	Note 3 ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
548000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
584000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
874000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
921000	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
930200	2023	48.808%	77.144%	0.000%	53.703%	69.614%	100.000%	69.614%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

Adjustment - WA Electric															
WA Electric	Accounting Year	Corrected CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	-	-	-	-	(278.46)	-	-	-	-	-	-	-	-	(278.46)
548000	2023	-	-	-	-	(453.08)	-	-	-	-	-	-	-	-	(453.08)
584000	2023	-	-	-	-	-	1,194.10	(986.06)	-	-	-	-	-	-	208.04
874000	2023	-	-	-	-	-	1,987.77	-	-	-	-	-	-	-	1,987.77
921000	2023	-	(93.73)	-	-	-	-	-	-	-	-	-	-	-	(93.73)
930200	2023	-	(270.00)	-	-	-	-	-	-	-	-	-	-	-	(270.00)
		-	(363.73)	-	-	(731.54)	3,181.87	(986.06)	-	-	-	-	-	-	1,100.54

Note 7*3															
WA Gas	Accounting Year	Corrected CD.AA	Note 9 CD.WA	CD.ID	Note 9*3 CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	Note 8*3 GD.AA	GD.WA	GD.ID	Note 3 GD.AN	GD.OR	Grand Total
535000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
548000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
584000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
874000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
921000	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	
930200	2023	14.511%	22.856%	0.000%	16.017%	0.000%	0.000%	0.000%	0.000%	48.377%	100.000%	0.000%	70.076%	0.000%	

Adjustment - WA Gas															
WA Gas	Accounting Year	Corrected CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
535000	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
548000	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
584000	2023	-	-	-	-	-	-	-	-	-	222.37	-	-	-	222.37
874000	2023	-	-	-	-	-	-	-	-	(779.72)	(376.02)	-	-	-	(1,155.74)
921000	2023	-	(27.77)	-	-	-	-	-	-	-	-	-	-	-	(27.77)
930200	2023	-	(80.00)	-	-	-	-	-	-	-	-	-	-	-	(80.00)
		-	(107.77)	-	-	-	-	-	-	(779.72)	(153.65)	-	-	-	(1,041.13)

Total WA Electric		-	(363.73)	-	-	(731.54)	3,181.87	(986.06)	-	-	-	-	-	-	1,100.54
Total WA Gas		-	(107.77)	-	-	-	-	-	-	(779.72)	(153.65)	-	-	-	(1,041.13)
		-	(471.50)	-	-	(731.54)	3,181.87	(986.06)	-	(779.72)	(153.65)	-	-	-	59.40

**Miscellaneous Adjustment
 Miscellaneous Adjustment - Reclassifications
 For the Twelve Months Ended December 31, 2023**

BALANCE AS RECORDED														
Sum of Transaction Amount Ferc Acct	Allocation CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000					\$ 400.00									\$ 400.00
548000					\$ 650.85									\$ 650.85
584000						\$ 631.05	\$ 1,825.15							\$ 2,456.20
874000									\$ 1,763.69	\$ 2,139.71				\$ 3,903.40
921000		\$ 121.50												\$ 121.50
930200		\$ 350.00												\$ 350.00
Grand Total	\$ -	\$ 471.50	\$ -	\$ -	\$ 1,050.85	\$ 631.05	\$ 1,825.15	\$ -	\$ 1,763.69	\$ 2,139.71	\$ -	\$ -	\$ -	\$ 7,881.95

BALANCE WITH CORRECTED RECORDINGS														
Sum of Transaction Amount Ferc Acct	Corrected Allocation CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000											\$ 400.00			\$ 400.00
548000											\$ 650.85			\$ 650.85
584000						\$ 1,825.15	\$ 408.68			\$ 222.37				\$ 2,456.20
874000						\$ 1,987.77			\$ 151.94	\$ 1,763.69				\$ 3,903.40
921000											\$ 121.50			\$ 121.50
930200											\$ 350.00			\$ 350.00
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,812.92	\$ 408.68	\$ -	\$ 151.94	\$ 1,986.06	\$ 1,522.35	\$ -	\$ -	\$ 7,881.95

NET ADJUSTMENT														
Sum of Transaction Amount Ferc Acct	Corrected Allocation CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.WA	GD.ID	GD.OR	GD.AN	ZZ.ZZ	Grand Total
535000	\$ -	\$ -	\$ -	\$ -	\$ (400.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ -	\$ -	-
548000	\$ -	\$ -	\$ -	\$ -	\$ (650.85)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.85	\$ -	\$ -	-
584000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,194.10	\$ (1,416.47)	\$ -	\$ -	\$ 222.37	\$ -	\$ -	\$ -	0.00
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,987.77	\$ -	\$ -	\$ (1,611.75)	\$ (376.02)	\$ -	\$ -	\$ -	-
921000	\$ -	\$ (121.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121.50	\$ -	\$ -	-
930200	\$ -	\$ (350.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ -	\$ -	-
Grand Total	\$ -	\$ (471.50)	\$ -	\$ -	\$ (1,050.85)	\$ 3,181.87	\$ (1,416.47)	\$ -	\$ (1,611.75)	\$ (153.65)	\$ 1,522.35	\$ -	\$ -	\$ 0.00

As Recorded

Sum of Transaction Amount	Column Labels						Grand Total
Row Labels	EDWA	CDAN	GDWA	GDID	EDID	EDAN	
535000						400.00	400.00
548000						650.85	650.85
584000	1,825.15				631.05		2,456.20
874000			1,763.69	2,139.71			3,903.40
921000		121.50					121.50
930200		350.00					350.00
Grand Total	1,825.15	471.50	1,763.69	2,139.71	631.05	1,050.85	7,881.95

Corrected

Sum of Transaction Amount	Column Labels					Grand Total
Row Labels	EDID	EDWA	GDID	GDOR	GDWA	
535000				400.00		400.00
548000				650.85		650.85
584000	1,825.15	408.68	222.37			2,456.20
874000	1,987.77		1,763.69		151.94	3,903.40
921000				121.50		121.50
930200				350.00		350.00
Grand Total	3,812.92	408.68	1,986.06	1,522.35	151.94	7,881.95

Prep by: _____ 1st Review: _____

Company	FERC Accr	FERC Accr	Vendor Na	Jurisdiction	Service	Transaction	AVA Jet	Expenditur	Invoice Num	Report Cat	Accounting	Task Numt
001	874000	DIST EXP	ONE CALL WA	GD	Idaho - Gas locates	Contractor	E189054	OPER	2023	874020		
001	874000	DIST EXP	DIGLINE I WA	GD	Gas locates - Idaho	Contractor	72519-IN	OPER	2023	874020		
001	874000	DIST EXP	ONE CALL WA	GD	Idaho locates - gas	Contractor	E191757	OPER	2023	874020		
001	921000	OFFICE SI	CORP CRI AN	CD	LISA BRICKNER-ORE	Voucher	10619439-	OPER	2023	921000		
001	584000	DISTRIBU	ONE CALL WA	ED	Electric locates - Idahc	Contractor	E188159	OPER	2023	584030		
001	584000	DISTRIBU	DIGLINE I WA	ED	Electric locates - Idahc	Contractor	72519-IN	OPER	2023	584030		
001	584000	DISTRIBU	ONE CALL ID	ED	Washington locates - €	Contractor	E190254	OPER	2023	584030		
001	874000	DIST EXP	ONE CALL WA	GD	Gas locates - Idaho - C	Contractor	E188159	OPER	2023	874020		
001	535000	OPER SUF	Bourassa, I AN	ED	Prof License, Oregon I	Employee	IE1951850	OPER	2023	535000		
001	548000	OTHER GE	OREGON I AN	ED	23' Oregon DOE Annu	Voucher	AR250016	OPER	2023	548000		
001	874000	DIST EXP	ONE CALL ID	GD	Gas locates - Washing	Contractor	3089019	OPER	2023	874020		
001	930200	MISC GEN	OREGON I AN	CD	Oregon Business and	Voucher	568029	OPER	2023	930200		
001	874000	DIST EXP	ONE CALL ID	GD	One Call Locators - LE	Contractor	E186757	OPER	2023	874020		
001	584000	DISTRIBU	ONE CALL WA	ED	Idaho - Electric locates	Contractor	E189054	OPER	2023	584030		
001	874000	DIST EXP	ONE CALL ID	GD	One Call Locators - Id	Contractor	E191757	OPER	2023	874020		
001	584000	DISTRIBU	ONE CALL WA	ED	One Call Locates ID E	Contractor	E185052	OPER	2023	584030		
001	584000	DISTRIBU	ONE CALL ID	ED	Idaho locates - gas	Contractor	E191622	OPER	2023	584030		

Summary of Expenditure	Source ID	Transaction	Electric Arr	Gas North	Gas South	Project De	Company	Vendor Num	Vendor Name	As Record	Corrected
Non-Labor 015 Constr AP		293.96		293.96		Gas Syster 001		23737	ONE CALL GDWA		GDID
Non-Labor 015 Constr AP		215.99		215.99		Gas Syster 001		5964	DIGLINE I GDWA		GDID
Non-Labor 015 Constr AP		397.69		397.69		Gas Syster 001		23737	ONE CALL GDWA		GDID
Non-Labor 905 Permit AP		121.5	93.73	27.77		Environme 001		6445	CORP CRIC DAN		GDOR
Non-Labor 015 Constr AP		856.05	856.05			Elect Op R 001		23737	ONE CALLEDWA		EDID
Non-Labor 015 Constr AP		215.98	215.98			Elect Op R 001		5964	DIGLINE I EDWA		EDID
Non-Labor 015 Constr AP		408.68	408.68			Elect Op R 001		23737	ONE CALLEDID		EDWA
Non-Labor 015 Constr AP		856.05		856.05		Gas Syster 001		23737	ONE CALL GDWA		GDID
Non-Labor 235 Emplo AP		400	400			Hydro Trail 001		101242	Bourassa, I EDAN		GDOR
Non-Labor 885 Miscell AP		650.85	650.85			Elect Joint 001		7416	OREGON I EDAN		GDOR
Non-Labor 015 Constr AP		151.94		151.94		Gas Syster 001		5919	ONE CALL GDID		GDWA
Non-Labor 830 Dues AP		350	270	80		Wald Gove 001		107626	OREGON I CDAN		GDOR
Non-Labor 015 Constr AP		1358.02		1358.02		Gas Syster 001		23737	ONE CALL GDID		EDID
Non-Labor 015 Constr AP		293.96	293.96			Elect Op R 001		23737	ONE CALLEDWA		EDID
Non-Labor 015 Constr AP		629.75		629.75		Gas Syster 001		23737	ONE CALL GDID		EDID
Non-Labor 015 Constr AP		459.16	459.16			Elect Op R 001		23737	ONE CALLEDWA		EDID
Non-Labor 015 Constr AP		222.37	222.37			Elect Op R 001		23737	ONE CALLEDID		GDID

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2023**

Recorded Service	Recorded Jurisdiction	FERC Account	Total Transaction	Electric	Gas North	Gas South	Note 4 Not Assigned	68.703%	31.297%	69.737%	30.263%	OR
								WA E	ID E	WA G	ID G	
CD	AA	107000	-	-	-	-	-	-	-	-	-	-
CD	AA	920000	3,135	2,198	649	288	-	1,510	688	453	196	288
CD	AA	921000	47,728	33,463	9,884	4,381	-	22,990	10,473	6,892	2,991	4,381
CD	AA	923000	4,740	3,323	982	435	-	2,283	1,040	685	297	435
CD	AA	926100	32,609	22,862	6,753	2,993	-	15,707	7,155	4,709	2,044	2,993
CD	AA	930200	391,670	274,608	81,107	35,955	-	188,664	85,944	56,562	24,545	35,955
CD	ID	928000	28,535	22,013	6,522	-	-	15,124	6,889	4,548	1,974	-
CD	WA	928000	-	-	-	-	-	-	-	-	-	-
ED	AN	107000	30,345	30,345	-	-	-	20,848	9,497	-	-	-
ED	AN	541000	3,135	3,135	-	-	-	2,154	981	-	-	-
ED	AN	566000	3,285	3,285	-	-	-	2,257	1,028	-	-	-
ED	AN	580000	-	-	-	-	-	-	-	-	-	-
ED	AN	588000	20,367	20,367	-	-	-	13,993	6,374	-	-	-
ED	AN	921000	9,350	9,350	-	-	-	6,424	2,926	-	-	-
ED	AN	930200	198,173	198,173	-	-	-	136,151	62,022	-	-	-
ED	ID	928000	7,225	7,225	-	-	-	4,964	2,261	-	-	-
ED	WA	923000	43,869	43,869	-	-	-	30,139	13,730	-	-	-
GD	AA	870000	31,030	-	21,421	9,608	-	-	-	14,939	6,483	9,608
GD	AA	874000	2,370	1,636	734	-	-	-	-	1,141	495	734
GD	AA	926100	6,302	4,350	1,951	-	-	-	-	3,034	1,317	1,951
GD	AA	930200	52,530	36,264	16,266	-	-	-	-	25,289	10,975	16,266
GD	AN	880000	33,300	-	33,300	-	-	-	-	23,222	10,078	-
GD	ID	880000	3,511	3,511	-	-	-	-	-	2,448	1,062	-
GD	OR	107000	41,728	-	-	41,728	-	-	-	-	-	41,728
GD	OR	813000	5,175	5,175	-	-	-	-	-	-	-	5,175
GD	OR	870000	1,122	1,122	-	-	-	-	-	-	-	1,122
GD	OR	880000	9,520	9,520	-	-	-	-	-	-	-	9,520
GD	OR	920000	22,560	22,560	-	-	-	-	-	-	-	22,560
ZZ	ZZ	163000	3,324	-	-	-	3,324	-	-	-	-	-
ZZ	ZZ	242700	-	-	-	-	-	-	-	-	-	-
ZZ	ZZ	417120	20,040	-	-	-	20,040	-	-	-	-	-
ZZ	ZZ	426400	15,000	-	-	-	15,000	-	-	-	-	-
Total			1,071,675	674,216	206,378	152,718	38,364	463,207	211,009	143,922	62,456	152,718

(3,324) Non Utility
(20,040)
(15,000)

Corrected Service	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Note 4 Not Assigned	68.703%	31.297%	69.737%	30.263%	OR	
							WA E	ID E	WA G	ID G		
CD	AA	107000	-	-	-	-	-	-	-	-	-	
CD	AA	920000	3,135	2,198	649	288	-	1,510	688	453	196	288
CD	AA	921000	51,239	35,924	10,610	4,704	-	24,681	11,243	7,399	3,211	4,704
CD	AA	923000	4,740	3,323	982	435	-	2,283	1,040	685	297	435
CD	AA	926100	32,609	22,862	6,753	2,993	-	15,707	7,155	4,709	2,044	2,993
CD	AA	930200	370,860	260,017	76,798	34,045	-	178,640	81,378	53,556	23,241	34,045
CD	ID	928000	28,535	22,013	6,522	-	-	15,124	6,889	4,548	1,974	-
CD	WA	928000	20,810	16,053	4,757	-	-	11,029	5,024	3,317	1,439	-
ED	AN	107000	30,345	30,345	-	-	-	20,848	9,497	-	-	-
ED	AN	541000	3,135	3,135	-	-	-	2,154	981	-	-	-
ED	AN	566000	3,285	3,285	-	-	-	2,257	1,028	-	-	-
ED	AN	580000	-	-	-	-	-	-	-	-	-	-
ED	AN	588000	20,367	20,367	-	-	-	13,993	6,374	-	-	-
ED	AN	921000	9,350	9,350	-	-	-	6,424	2,926	-	-	-
ED	AN	930200	198,173	198,173	-	-	-	136,151	62,022	-	-	-
ED	ID	928000	7,225	7,225	-	-	-	4,964	2,261	-	-	-
ED	WA	923000	43,869	43,869	-	-	-	30,139	13,730	-	-	-
GD	AA	870000	31,030	-	21,421	9,608	-	-	-	14,939	6,483	9,608
GD	AA	874000	2,370	1,636	734	-	-	-	-	1,141	495	734
GD	AA	926100	6,302	4,350	1,951	-	-	-	-	3,034	1,317	1,951
GD	AA	930200	52,530	36,264	16,266	-	-	-	-	25,289	10,975	16,266
GD	AN	880000	33,300	-	33,300	-	-	-	-	23,222	10,078	-
GD	ID	880000	-	-	-	-	-	-	-	-	-	-
GD	OR	107000	41,728	-	-	41,728	-	-	-	-	-	41,728
GD	OR	813000	5,175	5,175	-	-	-	-	-	-	-	5,175
GD	OR	870000	1,122	1,122	-	-	-	-	-	-	-	1,122
GD	OR	880000	9,520	9,520	-	-	-	-	-	-	-	9,520
GD	OR	920000	22,560	22,560	-	-	-	-	-	-	-	22,560
ZZ	ZZ	163000	3,324	-	-	-	3,324	-	-	-	-	-
ZZ	ZZ	242700	-	-	-	-	-	-	-	-	-	-
ZZ	ZZ	417120	20,040	-	-	-	20,040	-	-	-	-	-
ZZ	ZZ	426400	15,000	-	-	-	15,000	-	-	-	-	-
Total			1,071,675	678,140	204,042	151,129	38,364	465,903	212,238	142,293	61,749	151,129

(3,324) Non Utility
(20,040)
(15,000)

Reclassification Adjustment - For Incorrect Serv/Jur Assignment	Unallocated Rate	3.58%										
			2,696	1,228	(1,629)	(707)	(1,588)					
Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use	Plane Allocation Allocation	MR-PR-5	(2,659)	(1,223)	(797)	(349)	(508)					
	Hangar Allocation		(3,104)	(1,427)	(931)	(408)	(593)	MR-PR-5				
	Depreciation Allocation		(800)	(364)	(240)	(104)	(152)					(13,660)
TOTAL PLANE ADJUSTMENT												
	Expense Adjustment (921000)		(3,867)	(1,786)	(3,597)	(1,568)	(2,842)					
			65.63%		19.75%		14.63%					

Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2023

Original

Adjusting Entry (blank)

Recorded Service	Recorded Jurisdiction	Values					Not Assigned Amount
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	479,882	336,454	99,374	44,053	0	
CD	ID	28,535	22,013	6,522			
ED	AN	264,655	264,655				
ED	ID	7,225	7,225				
ED	WA	43,869	43,869				
GD	AA	92,231	0	63,672	28,559		
GD	AN	33,300	0	33,300	0	0	
GD	ID	3,511		3,511			
GD	OR	80,105	0	0	80,105		
ZZ	ZZ	38,364				38,364	
Grand Total		#####	#####	206,378	152,718	38,364	MR-PR-1

Original

Adjusting Entry (blank)

Recorded Service	Recorded Jurisdiction	FERC Account	Values					Not Assigned Amount
			Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	107000	0				0	
CD	AA	920000	3,135	2,198	649	288		
CD	AA	921000	47,728	33,463	9,884	4,381		
CD	AA	923000	4,740	3,323	982	435		
CD	AA	926100	32,609	22,862	6,753	2,993		
CD	AA	930200	391,670	274,608	81,107	35,955		
CD	ID	928000	28,535	22,013	6,522			
ED	AN	107000	30,345	30,345				
ED	AN	541000	3,135	3,135				
ED	AN	566000	3,285	3,285				
ED	AN	580000	0	0				
ED	AN	588000	20,367	20,367				
ED	AN	921000	9,350	9,350				
ED	AN	930200	198,173	198,173				
ED	ID	928000	7,225	7,225				
ED	WA	923000	43,869	43,869				
GD	AA	870000	31,030	0	21,421	9,608		
GD	AA	874000	2,370		1,636	734		
GD	AA	926100	6,302		4,350	1,951		
GD	AA	930200	52,530		36,264	16,266		
GD	AN	880000	33,300	0	33,300	0	0	
GD	ID	880000	3,511		3,511			
GD	OR	107000	41,728	0	0	41,728		
GD	OR	813000	5,175			5,175		
GD	OR	870000	1,122			1,122		
GD	OR	880000	9,520			9,520		
GD	OR	920000	22,560			22,560		
ZZ	ZZ	163000	3,324				3,324	
ZZ	ZZ	242700	0				0	
ZZ	ZZ	417120	20,040				20,040	
ZZ	ZZ	426400	15,000				15,000	
Grand Total			#####	#####	206,378	152,718	38,364	MR-PR-1

Corrected

Adjusting Entry (All)

Recorded Service	Recorded Jurisdiction	Values					Sum of Not Assigned
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	462,582	324,325	95,791	42,465	0	
CD	ID	28,535	22,013	6,522			
CD	WA	20,810	16,053	4,757			
ED	AN	264,655	264,655				
ED	ID	7,225	7,225				
ED	WA	43,869	43,869				
GD	AA	92,231	0	63,672	28,559		
GD	AN	33,300	0	33,300	0	0	
GD	ID	0		0			
GD	OR	80,105	0	0	80,105		
ZZ	ZZ	38,364				38,364	
Grand Total		#####	#####	204,042	151,129	38,364	MR-PR-1

Corrected

Adjusting Entry (All)

Recorded Service	Recorded Jurisdiction	FERC Account	Values					Sum of Not Assigned
			Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount		
CD	AA	107000	0				0	
CD	AA	920000	3,135	2,198	649	288		
CD	AA	921000	51,239	35,924	10,610	4,704		
CD	AA	923000	4,740	3,323	982	435		
CD	AA	926100	32,609	22,862	6,753	2,993		
CD	AA	930200	370,860	260,017	76,798	34,045		
CD	ID	928000	28,535	22,013	6,522			
CD	WA	928000	20,810	16,053	4,757			
ED	AN	107000	30,345	30,345				
ED	AN	541000	3,135	3,135				
ED	AN	566000	3,285	3,285				
ED	AN	580000	0	0				
ED	AN	588000	20,367	20,367				
ED	AN	921000	9,350	9,350				
ED	AN	930200	198,173	198,173				
ED	ID	928000	7,225	7,225				
ED	WA	923000	43,869	43,869				
GD	AA	870000	31,030	0	21,421	9,608		
GD	AA	874000	2,370		1,636	734		
GD	AA	926100	6,302		4,350	1,951		
GD	AA	930200	52,530		36,264	16,266		
GD	AN	880000	33,300	0	33,300	0	0	
GD	ID	880000	0		0			
GD	OR	107000	41,728	0	0	41,728		
GD	OR	813000	5,175			5,175		
GD	OR	870000	1,122			1,122		
GD	OR	880000	9,520			9,520		
GD	OR	920000	22,560			22,560		
ZZ	ZZ	163000	3,324				3,324	
ZZ	ZZ	242700	0				0	
ZZ	ZZ	417120	20,040				20,040	
ZZ	ZZ	426400	15,000				15,000	
Grand Total			#####	#####	204,042	151,129	38,364	MR-PR-1

Accounting Year	Company	Accounting Period	Flight	Flight Purpose	Project Number	Project Name	FERC Account	FERC Account Description	Expendi ture Orig	Record s Service	Recorded Jurisdiction	Adjusting Entry	Transaction Quantity	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Not Assigned Amount
2023	290	202312	AVA120423	Mizuho & Wofft Conferences	77702582	Avista Development	417120	EXPENSES OF NONUTILITY OPERATI	Z88	ZZ	ZZ		133.6	20,040				20,040
2023	001	202305	AVA120423	Mizuho & Wofft Conferences	09002000	Investor Relations	820200	MISC GENERAL EXPENSE	Z88	CD	AA		223.9	13,585	23,547	6,955	3,083	
2023	001	202305	AVA052023	AGA Financial Fourm and Board meeting in Fort Lauderdale, FL	09000311	Gas - Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	CD	AA		618	52,530		36,264	16,266	
2023	001	202303	AVA022723	Bank of America Power, Utilities, and Clean Energy investor conference	09000013	Investor Relations	930200	MISC GENERAL EXPENSE	Z88	CD	AA		586	49,810	34,923	10,315	4,573	
2023	001	202301	AVA010623	Board Candidate Interview	09000020	Board of Director Activities	930200	MISC GENERAL EXPENSE	Z88	CD	AA		211	17,935	12,575	3,714	1,646	
2023	001	202301	AVA011623	Colstrip Meeting	09001022	Elect Admin Activity - A and G	921000	OFFICE SUPPLIES & EXPENSES	Z88	ED	AA		110	9,390	9,350			
2023	001	202302	AVA110923	Colstrip Meeting, review of plant and outstanding issues related to waste water	09001022	Elect Admin Activity - A and G	921000	MISC GENERAL EXPENSE	Z88	ED	AA		131.4	19,710	19,710			
2023	001	202305	AVA042223	Company Pilot Training	09002811	Training	926100	EMPLOYEE PENSIONS & BENEFITS N	Z88	CD	AA		366	31,110	21,812	6,442	2,856	
2023	001	202311	AVA110623	D&O and Liability Insurance Underwriters meetings	09003410	Risk Mgmt Admin Activity-090CM	930200	MISC GENERAL EXPENSE	Z88	CD	AA		570	85,500	59,946	17,705	7,849	
2023	001	202305	AVA041123	D&O Meeting - Spring Creek Mediation	02806400	Outside Legal Services - ED/WA	923000	OUTSIDE SERVICES EMPLOYED	Z88	ED	WA		516.1	43,869	43,869			
2023	001	202301	AVA011023	EEI Board Meetings	09005362	Electric Trade and Prof Org	930200	MISC GENERAL EXPENSE	Z88	ED	AA		663	56,355	56,355			
2023	001	202309	AVA090923	EEI Board of Directors meeting	09000310	Elec-Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	ED	AA		227	34,050	34,050			
2023	001	202311	AVA111123	EEI Financial Conference	09003691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		90	13,500	9,465	2,796	1,239	
2023	001	202311	AVA111123	EEI Financial Conference	09003691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		180	27,000	27,000			
2023	001	202303	AVA031323	EEI Meeting	09003691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		564.8	48,008	48,008			
2023	001	202303	AVA032323	Employee meeting in Medford	09001022	Admin Activities-Common to All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		125.3	10,651	7,467	2,206	978	
2023	001	202311	AVA111523	ESOP Return	09003690	Nov 9 2023 Gas EOP	980000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	AA		162	24,300		24,300		
2023	001	202308	AVA082823	Gas Policy Meeting with PGE	09003690	Elec-Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	ED	AA		87	13,050	13,050			
2023	001	202308	AVA082823	GRC Hearing in Boise, ID	09005343	CDID General Rate Case Activ	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ID		85.4	12,810	9,882	2,928		
2023	001	202306	AVA060123	ID GRC Settlement	09005343	CDID General Rate Case Activ	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ID		0	7,820	6,033	1,787		
2023	001	202307	AVA060123	ID GRC Settlement	09005343	CDID General Rate Case Activ	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ID		100	15,000			15,000	
2023	001	202309	AVA090923	Idaho Governor's Cup	09000611	Wildfire Plan - Distribution	588000	DISTRIBUTION OPER-MISC	Z88	ED	AA		96	14,400	14,400			
2023	001	202311	AVA111523	Idaho Wildfire Summit	09000611	Wildfire Plan - Distribution	588000	DISTRIBUTION OPER-MISC	Z88	ED	AA		96	14,400	14,400			
2023	001	202305	AVA042123	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		19.8	1,683	1,180	349	155	
2023	001	202305	AVA042123	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		6.6	561	561	561		
2023	001	202305	AVA042123	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		6.6	561	561	561		
2023	001	202305	AVA042123	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		7.1	595	595	595		
2023	001	202305	AVA042123	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		39.1	3,324	2,244	3,324		
2023	001	202305	AVA042123	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		6.7	570	570	570		
2023	001	202305	AVA042123	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		39.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		19.8	1,683	1,180	349	155	
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		19.8	1,683	1,180	349	155	
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		19.8	1,683	1,180	349	155	
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023	001	202308	AVA080823	Isolated Steel Program/meeting/Team Site visits and contractor meeting w/Sunrise Engineer	09002920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		35.1	3,324	2,244	3,324		
2023</																		

2023	001	202310	AVA102623	Tribal Relations training and meetings, ALP interviews
2023	001	202310	AVA102623	Tribal Relations training and meetings, ALP interviews
2023	001	202310	AVA102623	Tribal Relations training and meetings, ALP interviews
2023	001	202309	AVA091723	WEI Conference
2023	001	202310	AVA101723	Wells Fargo / Avista Bankers conference
2023	001	202305	AVA050823	Wildfire Update to the Idaho Public Utilities Commissioners
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202303	AVA031623	Wildfire Working Group meeting with Idaho Power and Northwestern
2023	001	202311	AVA110923	Williams Pipeline Gas Incident - EOP

09800165	Admin Activity - Distr Ops	580000	OPER SUPV/ENG	Z88	ED	AN
09902811	Training	926100	EMPLOYEE PENSIONS & BENEFITS N	Z88	CD	AA
09800320	Native American Relations	921000	OFFICE SUPPLIES & EXPENSES	Z88	ED	AN
09900310	Com - Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	CD	AA
09903370	Treasury Activities-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA
03800540	Id Elect Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	ED	ID
09900165	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	AA
09806011	Wildfire Plan - Distribution	598000	DISTRIBUTION OPER-MISC	Z88	ED	AN
09902455	Gas System Operations - 099	870000	OPER SUPV/ENG	Z88	GD	AA
09902811	Training	926100	EMPLOYEE PENSIONS & BENEFITS N	Z88	CD	AA
09806300	Nov 8 2023 Gas EOP	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	AN

0	-	-	-	-	-
0	-	-	-	-	-
0	-	-	-	-	-
88	13,200	9,255	2,733	1,212	
599	83,850	58,789	17,364	7,697	
85	7,225	7,225			
5.1	434		299	134	
70.2	5,967	5,967			
5.1	434		299	134	
5.1	434	304	90	40	
60	9,000	-	9,000	-	-
Original	9,687	1,071,675	674,216	206,378	152,718
Total	9,687	1,071,675	678,140	204,042	151,129
					38,364

The entries below are excluded as they are charges to the project that posts to the overhead account and excluded from the analysis.

Accounting	Company	Accounting	Flight	Flight Purpose	Project	Project Name	FERC	FERC Account Description	Expendi	Record	Recorded	Adjusting	Transaction	Transaction	Electric	Gas North	Gas South	Not Assigned
2023	001	202303	06/07/23A	Aircraft Maintenance	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ	46		3,910				3,910
2023	001	202306	06/07/23A	Aircraft Maintenance	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ	0						
2023	001	202307	06/07/23A	Aircraft Maintenance	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ	11		935				935
Original												57		4,845	-	-	-	4,845
Total of Flights to Clearing												9,744		1,076,520	678,140	204,042	151,129	43,209

Discussion Notes AVA032723	3/27/2023	Medford Site Visit Flight to Medford for safety site visit, updated to CD.AA
AVA062223	6/22/2023	Meetings with WA Commissioners Flight to Olympia for meeting with Commissioners, updated to CD.WA
AVA121323	12/13/2023	Meeting with Commissioners Flight to Olympia for meeting with Commissioners, updated to CD.WA

	12/31/2022 EOP	Period Activity	12/31/2023 EOP	Depreciation Rate	Annual Depreciation Expense
Plane					
Cost	\$ 5,507,887		\$ 6,566,806		\$ 283,270 (included in pool)
A/D	(4,013,478)	(582,290)	(4,595,768)		
Plane NBV	\$ 1,494,409		\$ 1,971,038		
Hangar					
Cost	\$ 2,138,350		\$ 2,138,350	2.17%	\$ 46,402 (not in pool)
A/D	(100,886)	(29,283)	(130,169)		
Hangar NBV	\$ 2,037,464		\$ 2,008,181		
Total System Rate Base	\$ 3,531,873		\$ 3,979,219		

Non Service	3.58%	Plane Adjustment	Hangar Adjustment	Expense Adjustment
MR-PR-1		(78,516)	(91,661)	(1,661) MR-PR-1

Allocation	70.112%		20.708%		9.180%
	WA - ELEC	ID - ELEC	WA - GAS	ID - GAS	OR - GAS
Allocation	68.703%	31.297%	69.737%	30.263%	
ROR	7.030%	7.097%	7.030%	7.097%	7.050%
Plane Allocation	(2,659)	(1,223)	(797)	(349)	(508) MR-PR-1
Hangar Allocation	(3,104)	(1,427)	(931)	(408)	(593) MR-PR-1
Depreciation Allocation	(800)	(364)	(240)	(104)	(152) MR-PR-1

Prep by: _____

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2023

<i>Test Period Expense:</i>	Amount
<i>Test Period Insurance Expense</i>	\$ (90,304)

Allocated to Washington Electric

0.70112	Note 7	
0.68703	Note 4	\$ (43,499)

Allocated to Washington Gas

0.20708	Note 7	
0.69737	Note 4	\$ (13,041)

<i>Electric</i>		
FERC 925	\$ (30,449.30)	70%
FERC 924	\$ (13,049.70)	30%
	<u>\$ (43,499.00)</u>	

**Calculation of Estimated 2023 D & O Premium Based on New Renewal Date of 3/31/23
Includes Continuity Credit**

Carrier	Actual 3/22 Premiums	2022 Actual Premium Pro Rated for 1Q 2023	2022-23 Utility		Amount Allocated to AELP	Projected Increase/Decrease for 12 month policy beginning 3/31/23	2023 Est Premiums beginning 3/31/23
			Allocated %	Utility Amount			
AEGIS (\$35M)	\$775,000	\$193,750	94.0%	\$182,125	\$11,625	0.0%	\$775,000
AEGIS (\$35M) taxes	\$12,208	\$3,052	94.0%	\$2,869	\$183	0.4%	\$12,258
AEGIS -Continuity Credit	-\$193,678	-\$48,420	94.0%	-\$45,514	-\$2,905	-1.2%	-\$191,275
AEGIS Loyalty Credit	-\$38,736	\$0					-\$76,510
EIM Credit 1	-\$46,976	\$0	100.0%	\$0			-\$17,363
EIM Credit 2	\$0	\$0	100.0%	\$0			\$0
EIM (\$30M xs \$35M)	\$332,145	\$83,036	100.0%	\$83,036		0.0%	\$332,145
EIM (\$30M xs \$35M) taxes	\$6,975	\$1,744	100.0%	\$1,744		0.0%	\$6,975
XL Specialty(\$10M xs \$65M)	\$0	\$0	100.0%	\$0		0.0%	\$0
Allianz (\$10M xs \$65M) new 3/31/21	\$71,970	\$17,993				0.0%	\$71,970
Twin City(\$15M xs \$75M)	\$84,809	\$21,202	100.0%	\$21,202		-2.3%	\$82,888
Zurich(\$15M xs \$90M)	\$74,365	\$18,591	100.0%	\$18,591		-4.0%	\$71,374
Travelers (\$5M xs \$105M)	\$24,762	\$6,191	100.0%	\$6,191		-6.1%	\$23,250
XL Speciality (\$15M xs \$110) Side A/DIC	\$87,865	\$21,966	100.0%	\$21,966		-3.3%	\$85,000
HCC (\$15M xs \$125M) Side A/DIC	\$60,918	\$15,230	100.0%	\$15,230		-4.1%	\$58,392
	<u>\$1,251,627</u>						



2023-24 Utility Allocated %	AELP Allocated %	Utility Allocated Amount	AELP Allocated Amount	2023 Portion (3/31/23 to 12/31/23)	2023 AELP Portion (3/31/23 to 12/31/23)	Avista Utility Combined 2023 premium	AELP Allocated Amount Combined 2023
94.0%	6.0%	\$728,500	\$46,500	\$550,866	\$35,162	\$732,991	\$46,787
94.0%	6.0%	\$11,523	\$735	\$8,713	\$556	\$11,582	\$739
94.0%	6.0%	-\$179,799	-\$11,477	-\$135,957	-\$8,678	-\$181,472	-\$11,583
94.0%	6.0%	-\$71,919	-\$4,591	-\$71,919	-\$3,471	-\$71,919	-\$3,471
100.0%	0.0%	-\$17,363	\$0	-\$17,363	\$0	-\$17,363	\$0
100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
100.0%	0.0%	\$332,145	\$0	\$251,156	\$0	\$334,192	\$0
100.0%	0.0%	\$6,975	\$0	\$5,274	\$0	\$7,018	\$0
100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
100.0%	0.0%	\$71,970	\$0	\$54,421	\$0	\$54,421	\$0
100.0%	0.0%	\$82,888	\$0	\$62,677	\$0	\$83,879	\$0
100.0%	0.0%	\$71,374	\$0	\$53,970	\$0	\$72,562	\$0
100.0%	0.0%	\$23,250	\$0	\$17,581	\$0	\$23,771	\$0
100.0%	0.0%	\$85,000	\$0	\$64,274	\$0	\$86,240	\$0
100.0%	0.0%	\$58,392	\$0	\$44,154	\$0	\$59,383	\$0
		\$1,202,936	\$31,168	\$909,617	\$23,568	\$1,195,286	\$32,471

\$1,227,757

= paid/received

= estimated to be received

2023 Estimated D & O Premium Total Allocated to Avista

Summary:

2023 Total D&O Premiums \$1,227,757

Less: 10% (122,776)

90% of D&O Premiums 1,104,982

Utility Expense \$1,195,286

Difference - Adjustment **(90,304)**

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	E-RI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	489
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	489
26	Total Electric Expenses	489
27	OPERATING INCOME BEFORE FIT	(489)
	FEDERAL INCOME TAX	
28	Current Accrual	(103)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$386)
	RATE BASE	
	PLANT IN SERVICE	
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

**2018-2023 Incentive Compensation by Employee Group
 Target and Incentive for Plan Year**

**excludes payroll tax*

	Actual					
Non-Executive	2018	2019	2020	2021	2022	2023
Target	\$ 8,939,222	\$ 9,560,785	\$ 11,027,927	\$ 11,636,327	\$ 11,677,040	\$ 13,007,432
Capital	\$ 2,763,401	\$ 1,915,430	\$ 1,301,158	\$ 4,674,952	\$ 797,796	\$ 1,324,818
Non-Operating	\$ 227,419	\$ 157,633	\$ 107,081	\$ 44,963	\$ 3,228,217	\$ 85,821
Operating	\$ 6,703,034	\$ 4,646,157	\$ 3,156,150	\$ 7,980,129	\$ 3,109,772	\$ 3,989,280
Other	\$ 1,636,727	\$ 1,134,485	\$ 770,660	\$ 568,140	\$ 857,965	\$ 1,141,593
Actual	\$ 11,330,580	\$ 7,853,706	\$ 5,335,049	\$ 13,268,184	\$ 7,993,750	\$ 6,541,512
Executive	2018	2019	2020	2021	2022	2023
Target	\$ 2,786,099	\$ 2,981,115	\$ 2,486,258	\$ 2,461,365	\$ 2,461,365	\$ 2,888,000
Operating	\$ 1,246,174	\$ 979,535	\$ 497,252	\$ 695,450	\$ 581,270	\$ 795,911
Non-Operating	\$ 1,539,925	\$ 2,861,870	\$ 124,312	\$ 2,042,921	\$ 2,717,437	\$ -
Actual	\$ 2,786,099	\$ 3,841,405	\$ 621,564	\$ 2,738,371	\$ 3,298,707	\$ 795,911
Total	2018	2019	2020	2021	2022	2023
Total Target	\$ 11,725,321	\$ 12,541,900	\$ 13,514,185	\$ 14,097,692	\$ 14,138,405	\$ 15,895,432
Total Actual	\$ 14,116,679	\$ 11,695,111	\$ 5,956,613	\$ 16,006,555	\$ 11,292,458	\$ 7,337,424

Actual		
Six Year Average	2023 Expense	O & M Adjustment
\$ 2,129,593	\$ 1,324,818	
\$ 641,856	\$ 85,821	
\$ 4,930,754	\$ 3,989,280	\$ 941,474
\$ 1,018,262	\$ 1,141,593	
\$ 8,720,464	\$ 6,541,512	\$ 941,474
Six Year Average	2023 Expense	O & M Adjustment
\$ 870,605	\$ 795,911	\$ 74,693
\$ 1,485,396	\$ -	
\$ 2,356,001	\$ 795,911	\$ 74,693
Total Adjustment		\$ 1,016,167
WA Electric	0.70112	
(note 7, 4)	0.68703	\$ 489,478
WA Gas	0.20708	
(note 7, 4)	0.69737	\$ 146,746

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.

Notes: In Doceks UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.

On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting
 Data Updated Daily

Executive Officer Incentive Accrual

Sum of Transaction Amount		
Project Number	09905034	77705021
FERC Number	920000	417100
Report Category	OPER	NONOP
Accounting Period		
202301	\$ 96,878	\$ 145,318
202302	\$ 94,252	\$ 141,378
202303	\$ 112,265	\$ 259,416
202304	\$ 101,132	\$ 182,037
202305	\$ 101,132	\$ 182,037
202306	\$ (15,584)	\$ (384,701)
202307	\$ 105,259	\$ 295,080
202308	\$ 85,048	\$ 117,223
202309	\$ 209,754	\$ (1,443)
202310	\$ 111,605	\$ 104,038
202311	\$ 113,550	\$ 104,038
202312	\$ (319,378)	\$ (1,144,421)
Grand Total	\$ 795,911	\$ -

\$ 795,911

(A-2)

Prep by: _____

Non-Executive

		CAP	NONE	NONOP	OPER	OTHER	TOTAL
		Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount
202301	512 Incentive Loading-NU	11,747		(4)	20,488	8,387	40,618
	514 Incentive Loading-Union	48,523	500	1,438	136,123	26,889	213,473
202302	512 Incentive Loading-NU	117,238	2,128	6,725	521,593	179,909	827,593
	514 Incentive Loading-Union	16,453		(3)	24,345	6,570	47,364
202303	512 Incentive Loading-NU	283,947	1,767	10,405	578,317	53,559	927,995
	514 Incentive Loading-Union	29,737		39	27,322	(1,891)	55,207
202304	512 Incentive Loading-NU	191,855	2,147	6,662	494,342	104,448	799,454
	514 Incentive Loading-Union	22,489		9	22,609	4,506	49,613
202305	512 Incentive Loading-NU	201,098	2,421	7,252	600,514	156,398	967,683
	514 Incentive Loading-Union	23,632			25,892	8,044	57,567
202306	512 Incentive Loading-NU	191,396	1,050	9,130	538,443	128,838	868,857
	514 Incentive Loading-Union	21,995		9	23,167	6,446	51,617
202307	512 Incentive Loading-NU	14,980		43	13,161	(1,543)	26,640
	514 Incentive Loading-Union	142,100	596	1,956	249,582	34,159	428,394
202308	512 Incentive Loading-NU	17,430		(23)	17,786	7,027	42,218
	514 Incentive Loading-Union	155,936	100	6,058	425,799	122,479	710,372
202309	512 Incentive Loading-NU	25,002		2	14,888	(5,031)	34,860
	514 Incentive Loading-Union	237,004	153	5,036	380,446	3,937	626,576
202310	512 Incentive Loading-NU	18,473		1	18,485	5,328	42,287
	514 Incentive Loading-Union	177,927	176	6,892	450,228	110,440	745,663
202311	512 Incentive Loading-NU	173,956	(52)	7,296	513,870	106,327	801,396
	514 Incentive Loading-Union	18,506		25	17,679	4,459	40,669
202312	512 Incentive Loading-NU	168,977		16,863	359,858	66,828	612,526
	514 Incentive Loading-Union	15,824		10	16,454	5,082	37,371
GL Only Adjustments Posted During the Year							
	GL Entry - Quarter End True Up (March 2023)	409,500			614,251		1,023,751
	GL Entry - Quarter End True Up (June 2023)	(412,037)			(618,056)		(1,030,093)
	GL Entry - Quarter End True Up (September 2023)	426,967			640,451		1,067,418
	GL Entry - Quarter End True Up (December 2023)	(1,425,837)			(2,138,756)		(3,564,593)
							-
Total		1,324,818	10,986	85,821	3,989,280	1,141,593	6,552,498 (A-2)
		20%	0%	1%	61%	17%	

Prep by: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.14
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	-
27	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
28	Current Accrual	355
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$355)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric

TWELVE MONTHS ENDED DECEMBER 31, 2023

(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	2.14 Adjustment ROO	All other Adjustments	TOTAL	FIT Expense Line No. 27 Adjustments
1.00 Results of Operations	2,167,464		2,167,464	355
1.01 Deferred FIT Rate Base		7,079	7,079	(41)
1.02 Deferred Debits and Credits		161	161	(1)
1.03 Working Capital		(391)	-391	2
1.04 Remove Colstrip		(21,329)	-21,329	123
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollect. Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT/ ITC Expense		-	0	-
2.07 Office Space Charges to Non-Utility		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains & Losses		-	0	-
2.10 Weather Normalization		-	0	-
2.11 Eliminate Adder Schedules		-	0	-
2.12 Misc. Restating Non-Util / Non- Recurring Expenses		-	0	-
2.15 Eliminate WA Power Cost Defer		-	0	-
2.16 Nez Perce Settlement Adjustment		-	0	-
2.13 Restating Incentives		-	0	-
2.17 Normalize CS2/Colstrip Major Maint		-	0	-
2.14 Restate Debt Interest		-	0	-
2.18 Authorized Power Supply		-	0	-
Totals	2,167,464	(14,480)	2,152,984	
Weighted Average Cost of Debt	2.74%	2.74%		
Restated Debt Interest	59,389	(397)	58,992	438
Interest Per Results (E-FIT-12A)	61,079		61,079	
Increase (Decrease) in Interest Expense	(1,690)	(397)	(2,087)	
FIT Rate	0.21	0.21		
Increase (Decrease) in FIT	355	83	438	438
	2.14 Adjustment			

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

	WA	ID	OR
PER TREASURY:			
DEBT:			
LT Debt	2,454,729,166.67	2,454,729,166.67	2,454,729,166.67
ST Debt	275,692,172.75	-	-
Total Debt	<u>2,730,421,339.42</u>	<u>2,454,729,166.67</u>	<u>2,454,729,166.67</u>
EQUITY:			
Common Equity	2,305,883,887.38	2,305,883,887.38	2,305,883,887.38
Investment in Subs	-	-	-
Net Equity	<u>2,305,883,887.38</u>	<u>2,305,883,887.38</u>	<u>2,305,883,887.38</u>
DEBT COST:			
LT Debt Cost	121,208,934.46	121,356,538.63	121,356,538.63
ST Debt Cost	16,825,255.29	-	-
Total Debt Cost	<u>138,034,189.75</u>	<u>121,356,538.63</u>	<u>121,356,538.63</u>
Debt Cost %	5.055%	4.944%	4.944%
Debt %	54.210%	51.560%	51.560%
Equity %	45.790%	48.440%	48.440%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.15
	Workpaper Reference	E-EWPC
	REVENUES	
1	Total General Business	(\$4,350)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(4,350)
5	Other Revenue	-
6	Total Electric Revenue	(4,350)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	10,299
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	10,299
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
16	Taxes	(167)
17	Total Distribution	(167)
18	Customer Accounting	(21)
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	(19)
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	(19)
26	Total Electric Expenses	10,092
27	OPERATING INCOME BEFORE FIT	(14,442)
	FEDERAL INCOME TAX	
28	Current Accrual	(870)
29	Debt Interest	-
30	Deferred Income Taxes	(2,163)
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$11,409)
	RATE BASE	
	PLANT IN SERVICE	
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2023

		ERM			
		Rebate	557.290	557.280	410.1
Conv Factor in					
	Effect	<u>Revenue</u>	<u>Amortization</u>	<u>Deferrals</u>	<u>DFIT</u>
Jan-23	0.956069	-	-	(876,101)	183,981
Feb-23	0.956069	-	-	(4,722,187)	991,659
Mar-23	0.956069	-	-	(2,679,353)	562,664
Apr-23	0.956069	-	-	(4,293,693)	901,676
May-23	0.956069	-	-	8,281,992	(1,739,218)
Jun-23	0.956069	-	-	1,745,799	(366,618)
Jul-23	0.956069	632,571	604,782	(3,587,341)	626,337
Aug-23	0.956069	1,598,153	1,527,945	(6,147,789)	970,167
Sep-23	0.956069	1,437,484	1,374,334	2,208,311	(752,355)
Oct-23	0.956069	1,257,510	1,202,266	(446,346)	(158,743)
Nov-23	0.956069	1,407,805	1,345,959	(1,609,554)	55,355
Dec-23	0.956069	1,583,217	1,513,665	(3,393,227)	394,708
Total		7,916,741	7,568,951	(15,519,489)	1,669,613
	RCF-1		\$7,568,951	-\$15,519,489	

Revenue Related Expenses - from Test Period

Excise Tax	0.038605	305,626
Uncollect.	0.003326	26,331
Commission Fee	0.002000	15,833
Total	0.0439310	347,790

RCF-1

<u>Account 557 as Recorded</u>	<u>ERM</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	(15,519,489)	-	(15,519,489)	Credit
Amortizations	7,568,951	-	7,568,951	Debit
Net	(7,950,538)	-	(7,950,538)	Credit
Account 410.10	1,669,613	-	1,669,613	Debit

ERM Adjustment			
<u>Adjustment (\$000)</u>	<u>Add Back</u>	<u>Remove</u>	<u>Total</u>
	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	(7,917)		(7,917)
Account 557		7,951	7,951
Excise tax	(306)		(306)
Uncollectibles	(26)		(26)
Other (commission fees)	(16)		(16)
Total expenses	(348)	7,951	7,603
Net income before income taxes	(7,569)	(7,951)	(15,519)
FIT	0.21	(1,589)	(3,259)
Net income	(5,980)	(6,281)	(12,260)

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2023

NET ERM/REC Adjustment			
<u>Adjustment (\$000)</u>	<u>Add Back</u> <u>Revenue</u>	<u>Remove</u> <u>Deferral &</u> <u>Amort.</u>	<u>Total</u> <u>Adjustment</u>
Revenue	(4,350)	-	(4,350)
Account 557	-	10,299	10,299
Excise tax	(167)	-	(167)
Uncollectibles	(21)	-	(21)
Other (commission fees)	(18)	-	(18)
Total expenses	(206)	10,299	10,092
Net income before income taxes	(4,144)	(10,299)	(14,442)
FIT	0.21 (870)	(2,163)	(3,033)
Net income	(3,274)	(8,136)	(11,409)
			check
		ERM	(12,260)
		REC	851
		TOTAL	(11,409)

FERC Account	Accounting Period	Svc	Juris	Transaction Description	Transaction Amount	Deferral	Interest	Transfer	DFIT	Total
182350	202301	ED	WA	Regulatory Asset ERM Approved for Recovery	(14,198.00)		(14,198.00)			(14,198.00)
182350	202302	ED	WA	Regulatory Asset ERM Approved for Recovery	(14,198.00)		(14,198.00)			(14,198.00)
182350	202303	ED	WA	Regulatory Asset ERM Approved for Recovery	(14,198.00)		(14,198.00)			(14,198.00)
182350	202304	ED	WA	Regulatory Asset ERM Approved for Recovery	(14,198.00)		(14,198.00)			(14,198.00)
182350	202305	ED	WA	Regulatory Asset ERM Approved for Recovery	(14,198.00)		(14,198.00)			(14,198.00)
182350	202306	ED	WA	Regulatory Asset ERM Approved for Recovery	(14,198.00)		(14,198.00)			(14,198.00)
182350	202307	ED	WA	Transfer balance to 182352	4,587,764.00			4,587,764.00		4,587,764.00
182350	202311	ED	WA	Rounding true-up	(0.29)		(0.29)			(0.29)
					4,502,575.71	-	(85,188.29)	4,587,764.00	-	4,502,575.71
186280	202301	ED	WA	Balance Transfer from 186280 to 186290	(38,105,837.00)			(38,105,837.00)		(38,105,837.00)
186280	202301	ED	WA	Current Year ERM (2023)	876,101.00	876,101.00				876,101.00
186280	202301	ED	WA	Current Year ERM Interest Accrual (2022)	1,381.00		1,381.00			1,381.00
186280	202302	ED	WA	Current Year ERM (2023)	4,722,187.00	4,722,187.00				4,722,187.00
186280	202302	ED	WA	Current Year ERM Interest Accrual (2022)	10,208.00		10,208.00			10,208.00
186280	202303	ED	WA	Current Year ERM (2023)	2,679,353.00	2,679,353.00				2,679,353.00
186280	202303	ED	WA	Current Year ERM Interest Accrual (2022)	21,878.00		21,878.00			21,878.00
186280	202304	ED	WA	Current Year ERM (2023)	4,293,693.00	4,293,693.00				4,293,693.00
186280	202304	ED	WA	Current Year ERM Interest Accrual (2022)	32,873.00		32,873.00			32,873.00
186280	202305	ED	WA	Current Year ERM (2023)	(8,281,992.00)	(8,281,992.00)				(8,281,992.00)
186280	202305	ED	WA	Current Year ERM Interest Accrual (2023)	26,584.00		26,584.00			26,584.00
186280	202306	ED	WA	Current Year ERM (2023)	(1,745,799.00)	(1,745,799.00)				(1,745,799.00)
186280	202306	ED	WA	Current Year ERM Interest Accrual (2023)	10,773.00		10,773.00			10,773.00
186280	202307	ED	WA	Current Year ERM (2023)	3,587,341.00	3,587,341.00				3,587,341.00
186280	202307	ED	WA	Current Year ERM Interest Accrual (2023)	14,805.00		14,805.00			14,805.00
186280	202308	ED	WA	Current Year ERM (2023)	6,147,789.00	6,147,789.00				6,147,789.00
186280	202308	ED	WA	Current Year ERM Interest Accrual (2023)	31,032.00		31,032.00			31,032.00
186280	202309	ED	WA	Current Year ERM (2023)	(2,208,311.00)	(2,208,311.00)				(2,208,311.00)
186280	202309	ED	WA	Current Year ERM Interest Accrual (2023)	37,598.00		37,598.00			37,598.00
186280	202310	ED	WA	Current Year ERM (2023)	446,346.00	446,346.00				446,346.00
186280	202310	ED	WA	Current Year ERM Interest Accrual (2023)	34,661.00		34,661.00			34,661.00
186280	202311	ED	WA	Current Year ERM (2023)	1,609,554.00	1,609,554.00				1,609,554.00
186280	202311	ED	WA	Current Year ERM Interest Accrual (2023)	38,088.00		38,088.00			38,088.00
186280	202312	ED	WA	Current Year ERM (2023)	3,393,227.00	3,393,227.00				3,393,227.00
186280	202312	ED	WA	Current Year ERM Interest Accrual (2023)	46,427.00		46,427.00			46,427.00
					(22,280,040.00)	15,519,489.00	306,308.00	(38,105,837.00)	-	(22,280,040.00)
186290	202301	ED	WA	Balance Transfer from 186280 to 186290	38,105,837.00			38,105,837.00		38,105,837.00
186290		ED	WA	Interest Income on Pending Balance	120,163.00		120,163.00			120,163.00
186290	202302	ED	WA	Interest Income on Pending Balance	120,163.00		120,163.00			120,163.00
186290	202303	ED	WA	Interest Income on Pending Balance	120,163.00		120,163.00			120,163.00
186290	202304	ED	WA	Interest Income on Pending Balance	120,163.00		120,163.00			120,163.00
186290	202305	ED	WA	Interest Income on Pending Balance	120,163.00		120,163.00			120,163.00
186290	202306	ED	WA	Interest Income on Pending Balance	120,163.00		120,163.00			120,163.00
186290	202307	ED	WA	Transfer balance from 186290 to 182352	(38,826,815.00)			(38,826,815.00)		(38,826,815.00)
					-	-	720,978.00	(720,978.00)	-	-
283280	202301	ED	WA	997043 - WA ERM - ED WA	(339,177.30)				(339,177.30)	(339,177.30)
283280	202301	ED	WA	WA ERM Interest - ED WA	3,665.76				3,665.76	3,665.76
283280	202302	ED	WA	997043 - WA ERM - ED WA	(634,688.04)				(634,688.04)	(634,688.04)

283280	202302	ED	WA	WA ERM Interest - ED WA	2,200.80			2,200.80	2,200.80
283280	202303	ED	WA	997043 - WA ERM - ED WA	(110,170.83)			(110,170.83)	(110,170.83)
283280	202303	ED	WA	WA ERM Interest - ED WA	1,080.45			1,080.45	1,080.45
283280	202304	ED	WA	997043 - WA ERM - ED WA	(159,264.42)			(159,264.42)	(159,264.42)
283280	202304	ED	WA	WA ERM Interest - ED WA	640.71			640.71	640.71
283280	202305	ED	WA	997043 - WA ERM - ED WA	(1,362,104.10)			(1,362,104.10)	(1,362,104.10)
283280	202305	ED	WA	WA ERM Interest - ED WA	(1,693.44)			(1,693.44)	(1,693.44)
283280	202306	ED	WA	997043 - WA ERM - ED WA	(5,188,140.09)			(5,188,140.09)	(5,188,140.09)
283280	202306	ED	WA	WA ERM Interest - ED WA	(11,501.28)			(11,501.28)	(11,501.28)
283280	202307	ED	WA	997043 - WA ERM - ED WA	(161,103.81)			(161,103.81)	(161,103.81)
283280	202307	ED	WA	WA ERM Interest - ED WA	(20,470.80)			(20,470.80)	(20,470.80)
283280	202308	ED	WA	997043 - WA ERM - ED WA	(972,558.30)			(972,558.30)	(972,558.30)
283280	202308	ED	WA	WA ERM Interest - ED WA	(22,258.32)			(22,258.32)	(22,258.32)
283280	202309	ED	WA	997043 - WA ERM - ED WA	(537,058.83)			(537,058.83)	(537,058.83)
283280	202309	ED	WA	WA ERM Interest - ED WA	(24,638.67)			(24,638.67)	(24,638.67)
283280	202310	ED	WA	997043 - WA ERM - ED WA	(871,286.43)			(871,286.43)	(871,286.43)
283280	202310	ED	WA	WA ERM Interest - ED WA	(26,859.21)			(26,859.21)	(26,859.21)
283280	202311	ED	WA	997043 - WA ERM - ED WA	1,730,639.19			1,730,639.19	1,730,639.19
283280	202311	ED	WA	WA ERM Interest - ED WA	(25,504.08)			(25,504.08)	(25,504.08)
283280	202312	ED	WA	997043 - WA ERM - ED WA	381,718.68			381,718.68	381,718.68
283280	202312	ED	WA	WA ERM Interest - ED WA	(22,173.69)			(22,173.69)	(22,173.69)
					(8,370,706.05)	-	-	(8,370,706.05)	(8,370,706.05)
557280	202301	ED	WA	Current Year ERM Deferral Expense (2022)	(876,101.00)	(876,101.00)			(876,101.00)
557280	202302	ED	WA	Current Year ERM Deferral Expense (2022)	(4,722,187.00)	(4,722,187.00)			(4,722,187.00)
557280	202303	ED	WA	Current Year ERM Deferral Expense (2022)	(2,679,353.00)	(2,679,353.00)			(2,679,353.00)
557280	202304	ED	WA	Current Year ERM Deferral Expense (2022)	(4,293,693.00)	(4,293,693.00)			(4,293,693.00)
557280	202305	ED	WA	Current Year ERM Deferral Expense (2023)	8,281,992.00	8,281,992.00			8,281,992.00
557280	202306	ED	WA	Current Year ERM Deferral Expense (2023)	1,745,799.00	1,745,799.00			1,745,799.00
557280	202307	ED	WA	Current Year ERM Deferral Expense (2023)	(3,587,341.00)	(3,587,341.00)			(3,587,341.00)
557280	202308	ED	WA	Current Year ERM Deferral Expense (2023)	(6,147,789.00)	(6,147,789.00)			(6,147,789.00)
557280	202309	ED	WA	Current Year ERM Deferral Expense (2023)	2,208,311.00	2,208,311.00			2,208,311.00
557280	202310	ED	WA	Current Year ERM Deferral Expense (2023)	(446,346.00)	(446,346.00)			(446,346.00)
557280	202311	ED	WA	Current Year ERM Deferral Expense (2023)	(1,609,554.00)	(1,609,554.00)			(1,609,554.00)
557280	202312	ED	WA	Current Year ERM Deferral Expense (2023)	(3,393,227.00)	(3,393,227.00)			(3,393,227.00)
					(15,519,489.00)	(15,519,489.00)	-	-	(15,519,489.00)
557290	202307	ED	WA	Monthly Amortization beginning July 2023	604,782.00	604,782.00			
557290	202308	ED	WA	Monthly Amortization beginning July 2023	1,527,945.00	1,527,945.00			
557290	202309	ED	WA	Monthly Amortization beginning July 2023	1,374,334.00	1,374,334.00			
557290	202310	ED	WA	Monthly Amortization beginning July 2023	1,202,266.00	1,202,266.00			
557290	202311	ED	WA	Monthly Amortization beginning July 2023	1,345,959.00	1,345,959.00			
557290	202312	ED	WA	Monthly Amortization beginning July 2023	1,513,665.00	1,513,665.00			
					7,568,951.00	7,568,951.00	-	-	-

Avista Corporation
Eliminate Washington REC
12 Months Ended December 31, 2023

		REC			
		Rebate	557.324	557.322	410.1
	Conv Factor in Effect	Revenue	Amortization	Deferrals	DFIT
Jan-23	0.956069	(409,146)	(391,172)	2,075	81,710
Feb-23	0.956069	(269,638)	(257,793)	581,588	(67,997)
Mar-23	0.956069	(359,926)	(344,114)	158,494	38,980
Apr-23	0.956069	(270,863)	(258,964)	202,679	11,820
May-23	0.956069	(276,003)	(263,878)	192,419	15,006
Jun-23	0.956069	(272,283)	(260,321)	145,340	24,146
Jul-23	0.956069	(301,561)	(288,313)	(984,613)	267,314
Aug-23	0.956069	(230,171)	(220,059)	34,252	39,020
Sep-23	0.956069	(78,981)	(75,511)	61,285	2,987
Oct-23	0.956069	(68,159)	(65,165)	211,326	(30,694)
Nov-23	0.956069	(76,538)	(73,176)	346,634	(57,426)
Dec-23	0.956069	(86,258)	(82,468)	356,553	(57,558)
Total		(2,699,526)	(2,580,933)	1,308,033	267,309
	RCF-1		REC-2	REC-2	

Revenue Related Expenses - from Test Period

Excise Tax	0.038605	(104,215)
Uncollect.	0.003326	(8,979)
Commission Fee	0.002000	(5,399)
Total	0.043931	(118,593)
	RCF-1	

<u>Account 557 as Recorded</u>	REC	Adjust	Total	
Deferrals	1,308,033	-	1,308,033	Debit
Amortizations	(2,580,933)	-	(2,580,933)	Credit
Net	(1,272,900)	-	(1,272,900)	Debit
Account 410.10	267,309	-	267,309	Credit

REC Adjustment			
12 Months Ended December 31, 2023			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	2,700		2,700
Account 557	-	1,273	1,273
Excise tax	104	-	104
Uncollectibles	9	-	9
Other (commission fees)	5	-	5
Total expenses	119	1,273	1,391
Net income before income taxes	2,581	(1,273)	1,308
FIT	0.21	542	275
Net income	2,039	(1,006)	1,033

REC Data Download
 12 ME 12.31.23

Jurisdiction WA
 Service ED

Sum of Transaction Amount	Column Labels				
Row Labels	186322	186323	186324	557322	557324
202301	\$ 386,226	\$	(787)	\$ 2,075	\$ (391,172)
202302	\$ 254,607	\$	(581,861)	\$ 581,588	\$ (257,793)
202303	\$ 342,561	\$	(160,798)	\$ 158,494	\$ (344,114)
202304	\$ 259,047	\$	(205,963)	\$ 202,679	\$ (258,964)
202305	\$ 265,380	\$	(196,774)	\$ 192,419	\$ (263,878)
202306	\$ 263,246	\$	(150,612)	\$ 145,340	\$ (260,321)
202307	\$ (771,483)	\$ 990,155	\$ 1,058,437	\$ (984,613)	\$ (288,313)
202308	\$ 220,080	\$ (29,002)	\$	\$ 34,252	\$ (220,059)
202309	\$ 76,334	\$ (56,295)	\$	\$ 61,285	\$ (75,511)
202310	\$ 66,369	\$ (207,076)	\$	\$ 211,326	\$ (65,165)
202311	\$ 74,756	\$ (343,897)	\$	\$ 346,634	\$ (73,176)
202312	\$ 84,470	\$ (355,724)	\$	\$ 356,553	\$ (82,468)
Grand Total	\$ 1,521,595	\$ (1,839)	\$ (238,358)	\$ 1,308,033	\$ (2,580,933)

REC-1

REC-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.16
	Workpaper Reference	E-NPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(14)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(14)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	(14)
27	OPERATING INCOME BEFORE FIT	14
FEDERAL INCOME TAX		
28	Current Accrual	3
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$11
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2023
ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	64.480%	35.520%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$505,412	
	Less: Insurance Proceeds		<u>-\$22,008</u>	
			\$483,404	
Idaho	Allocated Annual Payments	\$872,500		\$309,912
	Less: Insurance Proceeds			<u>-\$13,368</u>
				\$296,544
Directly Assigned	Account 557200 Recorded Amounts (Results Report E-557-12A)	\$818,676	497,496	\$321,180
	Adjustment to Account 557	<u>-\$38,728</u>	<u>-14,092</u>	<u>-24,636</u>
	Federal Income Tax	-21% 8,133	2,959	5,174
	Net Expense Adjustment	<u>-30,595</u>	<u>-11,133</u>	<u>-19,462</u>
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	<u>51,670</u>		
	Annual Payments Allocated Electric	<u>783,828</u>		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments		<u>835,498</u>	
	Total Payments over 45 Years		39,261,912	
	Levelized Amortization	872,500		
Expense Per G/L:			62.18%	37.82%
	Payment (directly assigned using original PT ratio)	835,476	519,504	315,972
	Amortization of \$2.5 M Initial Pymt	18,576		18,576
	Amortization of Insurance Proceeds	<u>(35,376)</u>	<u>(22,008)</u>	<u>(13,368)</u>
	Net Expense	<u>818,676</u>	<u>497,496</u>	<u>321,180</u>

Prep by: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint
	Adjustment Number	2.17
	Workpaper Reference	E-PMM
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	179
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	179
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	179
27	OPERATING INCOME BEFORE FIT	(179)
FEDERAL INCOME TAX		
28	Current Accrual	(38)
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	(\$141)
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

		Amortization							
	Actual Annual Expense	2019	2020	2021	2022	2023	Outer Years	Total Amortization	
CS2:									
2019 Major Maintenance (Steam Turbine)	957,877	136,836	136,836	136,836	136,836	136,837	273,696	957,877	-
2019 Major Maintenance (T3 Transformer)	2,213,324	553,332	553,332	553,332	553,328	-	-	2,213,324	-
2020 Major Maintenance (Steam Turbine)	24,106		3,444	3,444	3,444	3,444	10,330	24,106	-
2020 Major Maintenance (T3 Transformer)	250,087		62,520	62,520	62,520	62,527	-	250,087	-
2021 Major Maintenance (Steam Turbine)	163,318			23,328	23,328	23,328	93,334	163,318	-
2021 Major Maintenance (T3 Transformer)	100,972			25,248	25,248	25,240	25,236	100,972	-
2022 Major Maintenance	-				-	-	-	-	-
2023 Major Maintenance (T3 Transformer Correction)	(36,000)					(9,000)	(27,000)	(36,000)	-
Total System	3,673,684	690,168	756,132	804,708	804,704	242,376		3,673,684	-
Total CS2 (System)	3,673,684	690,168	756,132	804,708	804,704	242,376		3,673,684	
FY Actual Expense (System)		3,171,201	274,193	264,290	-	(36,000)			
System Adjustment		(2,481,033)	481,939	540,418	804,704	278,376			
P/T Ratio						64.48%			

WA Share - Adjustment

179,497

(Note: Colstrip Major Maintenance is now excluded from base rates and included in Colstrip Tariff 99.)

Restating Adj 2.17	Summary	WA Share
12 ME 12.2023 Actual	-	-
Restate Adj 2.17	278,376	179,497
Restated 12 ME 12.2023	278,376	179,497

Sum of Actual Monthly Expense											
Years	Amortization Month	Plant CS2 4Yr Expense Year				CS2 4Yr Total	CS2 7Yr			CS2 7Yr Total	Grand Total
		2019	2020	2021	2023		2019	2020	2021		
2019	Jan	12,803				12,803	144,982			144,982	157,785
	Feb	4,542				4,542	7,219			7,219	11,762
	Mar	123				123	1,021			1,021	1,143
	Apr	27,580				27,580	239,747			239,747	267,327
	May	182				182	231,573			231,573	231,755
	Jun	17,602				17,602	699,726			699,726	717,327
	Jul	35,663				35,663	224,678			224,678	260,341
	Aug	10,207				10,207	(599,555)			(599,555)	(589,348)
	Sep	1,494,315				1,494,315	3,692			3,692	1,498,007
	Oct	13,948				13,948					13,948
	Nov	35,266				35,266					35,266
	Dec	561,094				561,094	4,795			4,795	565,889
2020	Jan		(542,387)			(542,387)					(542,387)
	Feb		18,033			18,033					18,033
	Mar		541,676			541,676					541,676
	Apr		(59)			(59)					(59)
	May		34,792			34,792					34,792
	Jun		922			922					922
	Jul		22,640			22,640					22,640
	Aug		115			115					115
	Sep		454			454		24,106		24,106	24,560
	Oct		17,954			17,954					17,954
	Nov		208			208					208
	Dec		155,739			155,739					155,739
2021	Jan			728		728					728
	Feb			0		0					0
	Mar			0		0		65,210		65,210	65,210
	Apr			25,040		25,040		75,735		75,735	100,775
	May			0		0		22,373		22,373	22,373
	Jun			0		0					0
	Jul			39,204		39,204					39,204
	Aug			0		0					0
	Sep			0		0					0
	Oct			0		0					0
	Nov			0		0					0
	Dec			36,000		36,000					36,000
2022	Jan					0					0
	Feb					0					0
	Mar					0					0
	Apr					0					0
	May					0					0
	Jun					0					0
	Jul					0					0
	Aug					0					0
	Sep					(36,000)	(36,000)				(36,000)
	Oct					0	0				0
	Nov					0	0				0
	Dec					0	0				0
Grand Total		2,213,324	250,087	100,972	(36,000)	2,528,383	957,877	24,106	163,318	1,145,301	3,673,684

CS2 Major Maintenance-12.2023
Actual Expense

Sum of Monthly Amortization	Plant	Expense Year				CS2 4Yr Total	CS2 7Yr			CS2 7Yr Total	Grand Total
		CS2 4Yr	2019	2020	2021		2023	2019	2020		
Years		2019	2020	2021	2023		2019	2020	2021		
2019		553,332				553,332	136,836			136,836	690,168
2020		553,332	62,520			615,852	136,836	3,444		140,280	756,132
2021		553,332	62,520	25,248		641,100	136,836	3,444	23,328	163,608	804,708
2022		553,328	62,520	25,248		641,096	136,836	3,444	23,328	163,608	804,704
2023			62,527	25,240	(9,000)	78,767	136,837	3,444	23,328	163,609	242,376
2024				25,236	(9,000)	16,236	136,848	3,444	23,328	163,620	179,856
2025					(9,000)	(9,000)	136,848	3,444	23,328	163,620	154,620
2026					(9,000)	(9,000)		3,442	23,338	26,780	17,780
2027								23,340		23,340	23,340
Grand Total		2,213,324	250,087	100,972	(36,000)	2,528,383	957,877	24,106	163,318	1,145,301	3,673,684

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2023

Line No.	DESCRIPTION	Authorized Power Supply
	Adjustment Number	2.18
	Workpaper Reference	E-APS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(76,298)
4	Total Sales of Electricity	(76,298)
5	Other Revenue	12,713
6	Total Electric Revenue	(63,585)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(30,881)
8	Purchased Power	(55,387)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(86,268)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortizations	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Regulatory Deferrals/Amortization	-
24	Taxes	-
25	Total Admin. & General	-
26	Total Electric Expenses	(86,268)
27	OPERATING INCOME BEFORE FIT	22,683
FEDERAL INCOME TAX		
28	Current Accrual	4,763
29	Debt Interest	-
30	Deferred Income Taxes	-
31	Amortized ITC - Noxon	-
32	NET OPERATING INCOME	\$17,920
RATE BASE		
PLANT IN SERVICE		
33	Intangible	\$0
34	Production	-
35	Transmission	-
36	Distribution	-
37	General	-
38	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
39	Intangible	-
40	Production	-
41	Transmission	-
42	Distribution	-
43	General	-
44	Total Accumulated Depreciation	-
45	NET PLANT	-
46	DEFERRED TAXES	-
47	Net Plant After DFIT	-
48	DEFERRED DEBITS AND CREDITS & OTHER	-
49	WORKING CAPITAL	-
50	TOTAL RATE BASE	\$0

Avista Corporation
WA Power Supply/Transmission Actual Net Cost

Adjustment
2.18
WA Share
Restated 12 ME
12.31.23

12 ME 12.31.2023 Historical Loads	System Supply <u>Actual</u>	System Suply Supply <u>Authorized</u>	System Supply <u>Adjustment</u>	Total Washington Adjustment 65.54%
P/T Allocation Percentages				
447 Sales for Resale	\$ 253,658,001	\$ 135,113,308	\$ (118,544,693)	\$ (77,694,192)
447 Sales for Resale Solar Select	\$ (2,129,875)	\$ -	\$ 2,129,875	\$ 1,395,920
Total Sales for Resale	\$ 251,528,126	\$ 135,113,308	\$ (116,414,818)	\$ (76,298,272)
456 Oither Electric Revenue	\$ (16,478,965)	\$ 6,308,126	\$ 22,787,091	\$ 14,934,659
Total Power Supply Misc. Revenue	\$ (16,478,965)	\$ 6,308,126	\$ 22,787,091	\$ 14,934,659
456 Other Electric Revenue Transmission	\$ 34,520,266	\$ 31,153,166	\$ (3,367,100)	\$ (2,206,797)
456 Other Electric Revenue Idaho Direct	\$ (102,209)	\$ (61,098)	\$ 41,111	
456 Other Electric Revenue Washington Direct	\$ 128,569	\$ 114,276	\$ (14,293)	\$ (14,293)
Total Transmission	\$ 34,546,626	\$ 31,206,344	\$ (3,340,282)	\$ (2,221,090)
Total Authorized Power Supply Revenue	\$ 269,595,787	\$ 172,627,778	\$ (96,968,009)	\$ (63,584,703)
555000 Purchased Power	\$ 175,276,608	\$ 119,846,405	\$ (55,430,203)	\$ (36,328,955)
555040 Remove Solar Select Purchase	\$ 1,556,428	\$ -	\$ (1,556,428)	\$ (1,020,083)
555550 Non Monetary - Exchange Power	\$ 94,328	\$ -	\$ (94,328)	\$ (61,823)
555700 Bookout Purchases	\$ 2,637,548	\$ -	\$ (2,637,548)	\$ (1,728,649)
555710 Intercompany Purchases	\$ 1,173,595	\$ -	\$ (1,173,595)	\$ (769,174)
555740 Purchased Power - EIM	\$ 25,255,222	\$ -	\$ (25,255,222)	\$ (16,552,272)
Remove Solar Select Benefit (calc; not GL account)	\$ (1,556,428)	\$ -	\$ 1,556,428	\$ 1,020,083
Integration and Reserves Adj	\$ (82,254)	\$ -	\$ 82,254	\$ 53,909
555 Total Adjusted Purchased Power	\$ 204,355,047	\$ 119,846,405	\$ (84,508,642)	\$ (55,386,964)
501 Thermal Fuel Expense	\$ 43,884,578	\$ 33,085,298	\$ (10,799,280)	\$ (7,077,848)
501 Total Thermal Fuel Expense	\$ 43,884,578	\$ 33,085,298	\$ (10,799,280)	\$ (7,077,848)
547 Other Fuel Expense	\$ 116,227,146	\$ 109,079,221	\$ (7,147,925)	\$ (4,684,750)
547 Total Other Fuel Expense	\$ 116,227,146	\$ 109,079,221	\$ (7,147,925)	\$ (4,684,750)
557 Other Expenses	\$ 26,333,134	\$ 602,328	\$ (25,730,806)	\$ (16,863,970)
557 REC Broker Fee Expense	\$ 2,525,696	\$ -	\$ (2,525,696)	\$ (1,655,341)
557 REC Broker Fee Expense - Direct	\$ 1,860	\$ -	\$ (1,860)	\$ (1,860)
557 Total Other Expenses	\$ 28,860,690	\$ 602,328	\$ (28,258,362)	\$ (18,521,171)
565 Transmission Expense	\$ 19,063,436	\$ 17,856,900	\$ (1,206,536)	\$ (790,764)
565 Total Transmission Expense	\$ 19,063,436	\$ 17,856,900	\$ (1,206,536)	\$ (790,764)
Load Change	\$ -	\$ 193,318	\$ 193,318	\$ 193,318
Total Power Supply Expense	\$ 412,390,897	\$ 280,663,470	\$ (131,727,428)	\$ (86,268,180)
Net Income Before Income Taxes	\$ (142,795,110)	\$ (108,035,692)	\$ 34,759,419	\$ 22,683,477
Federal Income Tax			21%	\$ 4,763,530
Net Income				\$ 17,919,947

Twelve Months Ended December 2023 Embedded Authorized Power Supply

UE-220053 Authorized

Avista Corp

ERM Authorized Expense and Retail Sales (Annual)

Based on Pro forma January - December 2023

2023 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
Account 501 - Thermal Fuel	\$33,085,298	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
Account 547 - Natural Gas Fuel	\$109,079,221	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
Account 557 - Other Expenses	\$602,328	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Account 565 - Transmission Expense	\$17,856,900	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075	1,488,075
Account 456 - Other Revenue	-\$6,308,126	-\$517,006	-\$570,480	-\$672,012	-\$362,576	-\$529,059	-\$529,828	-\$497,348	-\$487,983	-\$512,279	-\$514,489	-\$597,071	-\$517,995
Account 447 - Sale for Resale	-\$135,113,308	-\$11,577,159	-\$5,583,769	-\$9,185,147	-\$10,604,610	-\$8,951,313	-\$8,347,942	-\$21,126,123	-\$14,517,520	-\$15,009,739	-\$8,474,115	-\$9,244,965	-\$12,490,906
Power Supply Expense	\$139,048,718	\$17,575,616	\$19,294,633	\$15,373,538	\$9,716,729	\$6,676,866	\$7,097,911	\$929,785	\$11,078,731	\$8,195,191	\$13,254,629	\$15,334,755	\$14,520,334
Account 456 - Transmission Revenue	-\$31,206,344	-\$2,186,051	-\$2,470,459	-\$2,347,669	-\$2,363,352	-\$2,573,430	-\$2,900,958	-\$3,108,724	-\$3,126,996	-\$2,830,431	-\$2,581,820	-\$2,333,303	-\$2,383,151
Total Authorized Expense	\$107,842,374	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	-\$2,178,939	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183

Washington Allocation:	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 447 - Sale for Resale	(\$135,113,308)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
Account 456 - Other Revenue	(\$6,308,125)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
Account 456 - Transmission Revenue (System)	(\$31,153,166)	(\$2,181,295)	(\$2,465,851)	(\$2,343,171)	(\$2,358,817)	(\$2,568,766)	(\$2,896,202)	(\$3,103,968)	(\$3,122,240)	(\$2,825,675)	(\$2,578,688)	(\$2,330,098)	(\$2,378,395)
Total Revenue	(\$172,574,599)	(\$14,275,460)	(\$8,620,100)	(\$12,200,330)	(\$13,326,003)	(\$12,049,138)	(\$11,773,972)	(\$24,727,439)	(\$18,127,743)	(\$18,347,693)	(\$11,567,292)	(\$12,172,134)	(\$15,387,296)
WA Allocation: @ 65.54	(\$113,105,393)	(\$9,356,136)	(\$5,649,614)	(\$7,996,096)	(\$8,733,862)	(\$7,897,005)	(\$7,716,661)	(\$16,206,364)	(\$11,880,923)	(\$12,025,078)	(\$7,581,203)	(\$7,977,617)	(\$10,084,834)
Account 456030 Directly Assigned Washington	(\$114,276)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)
Total Electric Revenue	(\$113,219,669)	(\$9,365,659)	(\$5,659,137)	(\$8,005,619)	(\$8,743,385)	(\$7,906,528)	(\$7,726,184)	(\$16,215,887)	(\$11,890,446)	(\$12,034,601)	(\$7,590,726)	(\$7,987,140)	(\$10,094,357)

Account 501 - Thermal Fuel	\$33,085,301	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
Account 547 - Natural Gas Fuel	\$109,079,222	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
Account 555 - Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
Account 557 - Other Expenses	\$602,329	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Account 565 - Transmission Expense	\$17,856,896	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
Total Expense	\$280,470,152	\$29,669,781	\$25,448,882	\$25,230,698	\$20,683,915	\$16,157,238	\$15,975,681	\$22,553,256	\$26,084,234	\$23,717,209	\$22,243,233	\$25,176,791	\$27,529,235
WA Allocation: @ 65.54	\$183,820,138	\$19,445,574	\$16,679,197	\$16,536,199	\$13,556,238	\$10,589,454	\$10,470,461	\$14,781,404	\$17,095,607	\$15,544,259	\$14,578,215	\$16,500,869	\$18,042,661
Directly Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Electric Expense	\$183,820,138	\$19,445,574	\$16,679,197	\$16,536,199	\$13,556,238	\$10,589,454	\$10,470,461	\$14,781,404	\$17,095,607	\$15,544,259	\$14,578,215	\$16,500,869	\$18,042,661

Total Power Supply Base - Washington	\$70,600,470	\$10,079,915	\$11,020,061	\$8,530,580	\$4,812,853	\$2,682,926	\$2,744,277	(\$1,434,482)	\$5,205,161	\$3,509,657	\$6,987,488	\$8,513,729	\$7,948,304
---	---------------------	---------------------	---------------------	--------------------	--------------------	--------------------	--------------------	----------------------	--------------------	--------------------	--------------------	--------------------	--------------------

ERM Authorized Washington Retail Sales (2)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh (4)	5,636,052	513,538	486,805	421,956	351,382	418,077	492,764	547,813	508,627	439,077	468,375	451,407	536,232
Retail Revenue Adjustment Rate	\$12.5266 /MWh												

- (1) Multiply number by ROO current production/transmission allocation ratio of 65.54%
- (2) Transmission Revenue as discussed by Company Witness Schlect
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended September 2021 normalized monthly retail sales.

Transmission Revenue Reconciliation:

Total System Transmission Revenue	\$ (31,153,166)	Allocated as System at 65.54%
Total Washington Direct Assigned Revenue	\$ (114,276)	Directly Assigned to Washington
Total Idaho Direct Assigned	\$61,098	Ignored in Washington calculation - only Idaho
Total	\$ (31,206,344)	

	Total	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
555	\$ 204,355,047	\$ 22,839,397	\$ 14,362,455	\$ 13,421,511	\$ 18,866,821	\$ 14,103,877	\$ 13,217,905	\$ 16,958,915	\$ 27,838,358	\$ 14,255,313	\$ 15,712,538	\$ 18,840,563	\$ 13,937,396
447	\$ (251,528,127)	\$ (21,285,882)	\$ (10,073,667)	\$ (18,286,681)	\$ (16,772,088)	\$ (29,357,669)	\$ (22,625,043)	\$ (26,000,201)	\$ (22,956,191)	\$ (25,903,589)	\$ (18,891,770)	\$ (21,245,656)	\$ (18,129,689)
501	\$ 43,884,578	\$ 3,713,301	\$ 4,083,891	\$ 4,296,293	\$ 3,115,125	\$ 1,839,926	\$ 2,967,639	\$ 4,637,531	\$ 4,195,869	\$ 4,263,142	\$ 3,028,896	\$ 3,763,156	\$ 3,979,809
547	\$ 116,227,146	\$ (5,464,170)	\$ 12,386,157	\$ 16,638,300	\$ 8,486,951	\$ 2,819,622	\$ 7,630,842	\$ 10,398,260	\$ 9,852,495	\$ 8,996,101	\$ 12,524,452	\$ 14,838,486	\$ 17,119,650
456	\$ (34,648,836)	\$ (2,890,826)	\$ (2,776,965)	\$ (2,706,341)	\$ (3,556,877)	\$ (2,801,735)	\$ (2,543,718)	\$ (2,725,725)	\$ (2,736,195)	\$ (2,685,498)	\$ (3,090,713)	\$ (2,938,942)	\$ (3,195,301)
565	\$ 19,063,436	\$ 1,751,786	\$ 1,719,901	\$ 1,637,906	\$ 1,783,422	\$ 1,536,427	\$ 1,740,203	\$ 1,585,031	\$ 1,498,269	\$ 1,475,607	\$ 1,482,063	\$ 1,402,141	\$ 1,450,677
557	\$ 2,137,972	\$ 279,418	\$ 196,055	\$ 184,893	\$ 543,083	\$ 210,413	\$ 120,515	\$ 63,473	\$ 160,269	\$ 214,464	\$ 24,546	\$ 37,510	\$ 103,333
Adjusted Act Net Exp	\$ 99,491,216	\$ (1,056,976)	\$ 19,897,827	\$ 15,185,880	\$ 12,466,437	\$ (11,649,139)	\$ 508,342	\$ 4,917,284	\$ 17,852,874	\$ 615,540	\$ 10,790,014	\$ 14,697,258	\$ 15,265,874

Resource Optimization - Subtotal	\$ 46,479,650	\$ 26,959,264	\$ 6,410,031	\$ 2,658,827	\$ 2,206,013	\$ 1,763,041	\$ 518,485	\$ 210,039	\$ 560,722	\$ 890,691	\$ 318,417	\$ 1,637,127	\$ 2,346,993
	\$ 145,970,866	\$ 25,902,289	\$ 26,307,858	\$ 17,844,707	\$ 14,672,450	\$ (9,886,098)	\$ 1,026,827	\$ 5,127,322	\$ 18,413,597	\$ 1,506,231	\$ 11,108,430	\$ 16,334,386	\$ 17,612,867

555 PURCHASED POWER

Account	Total	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
555000	\$ 168,144,518	\$ 15,320,265	\$ 14,235,417	\$ 11,857,869	\$ 16,900,794	\$ 11,887,897	\$ 12,223,867	\$ 13,140,732	\$ 18,948,377	\$ 11,775,424	\$ 13,938,108	\$ 15,742,792	\$ 12,172,976
555030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555100	\$ 7,132,090	\$ -	\$ -	\$ 8	\$ (353,116)	\$ 436,868	\$ 76	\$ 693,500	\$ 5,313,708	\$ 1,041,100	\$ -	\$ -	\$ (54)
555312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555550	\$ 94,328	\$ 135,008	\$ (63,911)	\$ 7,525	\$ (19,305)	\$ 9,053	\$ (13,908)	\$ 48,389	\$ (22,211)	\$ 19,653	\$ 71,323	\$ (99,304)	\$ 22,015
555700	\$ 2,637,548	\$ 279,955	\$ 188,000	\$ -	\$ 431,404	\$ 617,638	\$ 169,700	\$ 43,552	\$ 862,198	\$ 1,137	\$ 880	\$ 38,941	\$ 4,144
555710	\$ 1,173,595	\$ 119,879	\$ 122,336	\$ 98,913	\$ 90,019	\$ 83,089	\$ 91,538	\$ 100,428	\$ 107,030	\$ 75,428	\$ 89,666	\$ 100,479	\$ 94,791
555740	\$ 25,255,222	\$ 6,988,712	\$ (113,855)	\$ 1,463,726	\$ 1,824,386	\$ 1,079,711	\$ 756,321	\$ 2,941,539	\$ 2,636,356	\$ 1,349,419	\$ 1,618,448	\$ 3,062,636	\$ 1,647,824
	\$ 204,437,301	\$ 22,843,819	\$ 14,367,987	\$ 13,428,041	\$ 18,874,183	\$ 14,114,255	\$ 13,227,594	\$ 16,968,140	\$ 27,845,457	\$ 14,262,162	\$ 15,718,425	\$ 18,845,544	\$ 13,941,696
Integration and Reserves Adj	\$ (82,254)	\$ (4,422)	\$ (5,532)	\$ (6,530)	\$ (7,362)	\$ (10,378)	\$ (9,689)	\$ (9,225)	\$ (7,099)	\$ (6,849)	\$ (5,887)	\$ (4,981)	\$ (4,300)
	\$ 204,355,047	\$ 22,839,397	\$ 14,362,455	\$ 13,421,511	\$ 18,866,821	\$ 14,103,877	\$ 13,217,905	\$ 16,958,915	\$ 27,838,358	\$ 14,255,313	\$ 15,712,538	\$ 18,840,563	\$ 13,937,396

447 SALES FOR RESALE

Account	Total	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
447000	\$ (133,738,469)	\$ (6,870,502)	\$ (266,389)	\$ (11,963,968)	\$ (22,918,256)	\$ (7,105,563)	\$ (15,622,329)	\$ (14,106,984)	\$ (10,755,134)	\$ (11,696,220)	\$ (12,758,831)	\$ (10,906,940)	\$ (8,767,353)
Solar Select Generation Priced at Powerdex	\$ 2,129,875	\$ 147,409	\$ 144,346	\$ 192,774	\$ 230,053	\$ 73,063	\$ 185,046	\$ 437,112	\$ 292,030	\$ 137,041	\$ 192,799	\$ 71,914	\$ 26,288
447100	\$ (26,449,002)	\$ (4,723,898)	\$ -	\$ 1,652,531	\$ 17,345,460	\$ (16,737,416)	\$ (1,022,720)	\$ (5,556,772)	\$ (4,644,840)	\$ (8,925,700)	\$ 454,944	\$ (1,436,150)	\$ (2,854,440)
447150	\$ (40,179,762)	\$ (7,936,959)	\$ (3,752,502)	\$ (4,089,628)	\$ (3,379,693)	\$ (776,704)	\$ (1,569,010)	\$ (3,169,666)	\$ (3,396,463)	\$ (2,147,866)	\$ (3,553,349)	\$ (3,338,270)	\$ (3,069,652)
447700	\$ (3,191,636)	\$ (260,139)	\$ (184,000)	\$ -	\$ (466,059)	\$ (917,675)	\$ (181,412)	\$ (50,500)	\$ (1,084,199)	\$ (1,221)	\$ (880)	\$ (44,711)	\$ (840)
447710	\$ (1,173,595)	\$ (119,879)	\$ (122,336)	\$ (98,913)	\$ (90,019)	\$ (83,089)	\$ (91,538)	\$ (100,428)	\$ (107,030)	\$ (75,428)	\$ (89,666)	\$ (100,479)	\$ (94,791)
447720	\$ (35,503,866)	\$ (72,117)	\$ (4,367,776)	\$ (2,448,388)	\$ (5,436,003)	\$ (2,938,097)	\$ (3,993,801)	\$ (1,270,699)	\$ (1,484,852)	\$ (3,018,032)	\$ (2,959,177)	\$ (4,428,282)	\$ (3,086,641)
447740	\$ (13,421,671)	\$ (1,449,798)	\$ (1,525,010)	\$ (1,531,088)	\$ (2,057,570)	\$ (872,189)	\$ (329,278)	\$ (2,182,265)	\$ (1,775,703)	\$ (176,163)	\$ (177,611)	\$ (1,062,736)	\$ (282,261)
EIM Transaction Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (251,528,127)	\$ (21,285,882)	\$ (10,073,667)	\$ (18,286,681)	\$ (16,772,088)	\$ (29,357,669)	\$ (22,625,043)	\$ (26,000,201)	\$ (22,956,191)	\$ (25,903,589)	\$ (18,891,770)	\$ (21,245,656)	\$ (18,129,689)

501 FUEL-DOLLARS

Account	Total	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
Kettle Falls Hog Fue	501110	\$ 10,172,370	\$ 1,014,168	\$ 855,039	\$ 925,462	\$ 294,192	\$ (2,373)	\$ 693,616	\$ 1,034,870	\$ 995,849	\$ 1,208,465	\$ 929,368	\$ 1,098,990
Kettle Falls Gas Fuel	501120	\$ 7,728	\$ (90,661)	\$ 83,285	\$ 820	\$ 2,674	\$ 1,708	\$ 24	\$ 74	\$ 1,269	\$ 601	\$ 2,840	\$ 3,065
Colstrip Coal	501140	\$ 33,321,615	\$ 2,745,132	\$ 3,112,349	\$ 3,370,011	\$ 2,815,602	\$ 1,771,591	\$ 2,251,615	\$ 3,526,091	\$ 3,190,640	\$ 3,052,186	\$ 2,043,885	\$ 2,606,355
Fuel Oil Colstrip	501160	\$ 382,866	\$ 44,661	\$ 33,217	\$ -	\$ 2,657	\$ 69,000	\$ 22,384	\$ 76,496	\$ 8,110	\$ 1,890	\$ 52,802	\$ 54,746
	\$ 43,884,578	\$ 3,713,301	\$ 4,083,891	\$ 4,296,293	\$ 3,115,125	\$ 1,839,926	\$ 2,967,639	\$ 4,637,531	\$ 4,195,869	\$ 4,263,142	\$ 3,028,896	\$ 3,763,156	\$ 3,979,809
not included	501200	\$ 2,167,721	\$ 140,466	\$ 106,738	\$ 154,978	\$ 118,905	\$ 107,660	\$ 130,647	\$ 102,722	\$ 135,586	\$ 387,789	\$ 134,629	\$ 132,161
		\$ 515,439											

547 FUEL

Account	Total	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
547213	\$ (4,255)	\$ (11,718)	\$ 3,889	\$ (275)	\$ (909)	\$ 536	\$ (10)	\$ (38)	\$ (13)	\$ 51	\$ 1,021	\$ 3,104	\$ 108
547216	\$ 1,982,207	\$ 92,744	\$ 111,543	\$ 321,367	\$ 289,384	\$ 40,707	\$ 49,674	\$ 183,190	\$ 91,203	\$ 100,364	\$ 354,649	\$ 224,808	\$ 122,574
547211	\$ 986,744	\$ 58,230	\$ (10,376)	\$ 60,104	\$ 106,073	\$ 14,101	\$ 13,317	\$ 124,988	\$ 69,703	\$ 88,757	\$ 178,720	\$ 142,110	\$ 141,017
547610	\$ 46,437,759	\$ (2,611,318)	\$ 5,659,711	\$ 6,482,080	\$ 3,764,418	\$ 861,651	\$ 3,432,247	\$ 4,080,780	\$ 4,169,615	\$ 3,632,071	\$ 4,558,876	\$ 5,864,254	\$ 6,543,374

547312	\$ 38,186,277	\$ (2,586,075)	\$ 5,647,031	\$ 5,433,258	\$ 2,079,130	\$ 1,839,575	\$ 2,664,453	\$ 3,006,475	\$ 3,425,135	\$ 2,908,152	\$ 3,704,005	\$ 4,543,341	\$ 5,521,796
547310	\$ 28,638,414	\$ (406,032)	\$ 974,358	\$ 4,341,767	\$ 2,248,855	\$ 63,052	\$ 1,471,160	\$ 3,002,865	\$ 2,096,852	\$ 2,266,706	\$ 3,727,181	\$ 4,060,868	\$ 4,790,781
	\$ 116,227,146	\$ (5,464,170)	\$ 12,386,157	\$ 16,638,300	\$ 8,486,951	\$ 2,819,622	\$ 7,630,842	\$ 10,398,260	\$ 9,852,495	\$ 8,996,101	\$ 12,524,452	\$ 14,838,486	\$ 17,119,650

456 TRANSMISSION REVENUE

Account	Total	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456100	\$ (28,872,386)	\$ (2,387,376)	\$ (2,271,058)	\$ (2,223,856)	\$ (3,083,286)	\$ (2,335,075)	\$ (2,068,609)	\$ (2,241,726)	\$ (2,245,594)	\$ (2,226,498)	\$ (2,617,476)	\$ (2,454,892)	\$ (2,716,939)
456120	\$ (924,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)	\$ (77,000)
456020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
456030	\$ (1,650,000)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)
456130	\$ (1,173,595)	\$ (119,879)	\$ (122,336)	\$ (98,913)	\$ (90,019)	\$ (83,089)	\$ (91,538)	\$ (100,428)	\$ (107,030)	\$ (75,428)	\$ (89,666)	\$ (100,479)	\$ (94,791)
456017	\$ (120,759)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)	\$ (10,063)
ED WA 456700	\$ (128,569)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)	\$ (10,714)
456705	\$ (1,779,528)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)	\$ (148,294)
	\$ (34,648,836)	\$ (2,890,826)	\$ (2,776,965)	\$ (2,706,341)	\$ (3,556,877)	\$ (2,801,735)	\$ (2,543,718)	\$ (2,725,725)	\$ (2,736,195)	\$ (2,685,498)	\$ (3,090,713)	\$ (2,938,942)	\$ (3,195,301)
Account	Total	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456016	\$ (3,667,551)	\$ -	\$ (897,500)	\$ (245,005)	\$ (316,360)	\$ (295,220)	\$ (225,460)	\$ (121,260)	\$ (54,060)	\$ (93,740)	\$ (327,820)	\$ (529,574)	\$ (561,552)
Total	\$ (38,316,388)	\$ (2,890,826)	\$ (3,674,465)	\$ (2,951,347)	\$ (3,873,237)	\$ (3,096,955)	\$ (2,769,178)	\$ (2,846,985)	\$ (2,790,255)	\$ (2,779,238)	\$ (3,418,533)	\$ (3,468,516)	\$ (3,756,853)

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

removing solar select
 See formula | \$251,528,126

			***** 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

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
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

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

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			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 Supply	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	407450/407499	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 EXPENSE	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

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
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

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

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			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, 396200	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 De	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%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS

Report ID:
E-555-12A

AVISTA UTILITIES

ELECTRIC ALLOCATION OF PURCHASED POWER COSTS

For Twelve Months Ended December 31, 2023

Average of Monthly Averages Basis

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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%

12 ME 06.30.23 Weather Normalized	5,651,485	MWhs	5,763,800	12 ME 06.30.2023 Actual per books
Actual	5,763,800	MWhs	5,636,052	UE-220053 authorized
weather adjustment load change	(112,315)	MWhs	127,748	load change
Retail Revenue Adjustment rate	\$12.53	\$/MWh	\$12.53	Retail Revenue Adjustment rate
Weather adj load change power cost	(\$1,406,922)		\$1,600,240	load change power cost
			\$193,318	
check	12.53			

AVISTA UTILITIES**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2023**

Workpaper Ref. CF WA Elec

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.007618
Commission Fees (2)		0.004000
Washington Excise Tax (3)		0.038439
Total Expense		<u>0.050057</u>
Net Operating Income Before FIT		0.949943
Federal Income Tax @	21.00% Shared Inputs	0.199488
REVENUE CONVERSION FACTOR		<u>0.750455</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	C-UE-1	4,648,018	
Divided by:			
Sales to Ultimate Customers **	Shared Inputs	<u>610,154,618</u>	
EFFECTIVE RATE			<u>0.007618</u>

* From Uncollectibles Adjustment Workpapers.

** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2022.

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.007618	0.992382	
EFFECTIVE RATE			<u>0.038439</u>

* From Combined Excise Tax Return.

Prep by: _____ 1st Review: _____