

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,507,887	9,417,198	7,090,689
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,507,887	9,417,198	7,090,689
E-APL	Electric Net Rate Base	3,348,585,731	2,250,822,628	1,097,763,103
	RATE OF RETURN	0.493%	0.418%	0.646%

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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers Percent	2-01-2024 thru 02-29-2024	417,318 100.000%	271,324 65.016%	145,994 34.984%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2024 thru 02-29-2024	3,698,035 100.000%	2,619,236 70.828%	1,078,799 29.172%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

7

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	01-01-2024 thru 02-29-2024	1,629,218,866	1,122,068,749	507,150,117	
		Percent		100.000%	68.872%	31.128%	
11		Book Depreciation	2-01-2024 thru 02-29-2024	12,836,677	8,728,286	4,108,391	
		Percent		100.000%	67.995%	32.005%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	01-01-2024 thru 02-29-2024	3,727,781,790 100.000%	2,492,157,062 66.854%	1,235,624,728 33.146%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2024 thru 02-29-2024	304,868,676 100.000%	210,362,737 69.001%	94,505,939 30.999%
14		Net Allocated Schedule M's - AMA Percent	2-01-2024 thru 02-29-2024	-9,586,947 100.000%	-6,424,522 67.013%	-3,162,425 32.987%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	49,749,467	0	49,749,467	33,115,236	0	33,115,236	16,634,231	0	16,634,231
99	442200	Commercial - Firm & Int.	32,003,652	0	32,003,652	22,691,583	0	22,691,583	9,312,069	0	9,312,069
1	442300	Industrial	10,115,162	0	10,115,162	5,014,095	0	5,014,095	5,101,067	0	5,101,067
99	444000	Public Street & Highway Lighting	727,696	0	727,696	465,911	0	465,911	261,785	0	261,785
99	448000	Interdepartmental Revenue	182,473	0	182,473	153,649	0	153,649	28,824	0	28,824
99	499XXX	Unbilled Revenue	(6,863,748)	0	(6,863,748)	(4,561,473)	0	(4,561,473)	(2,302,275)	0	(2,302,275)
		TOTAL SALES TO ULTIMATE CUSTOMERS	85,914,702	0	85,914,702	56,879,001	0	56,879,001	29,035,701	0	29,035,701
1	447XXX	Sales for Resale	0	26,636,517	26,636,517	0	17,175,226	17,175,226	0	9,461,291	9,461,291
		TOTAL SALES OF ELECTRICITY	85,914,702	26,636,517	112,551,219	56,879,001	17,175,226	74,054,227	29,035,701	9,461,291	38,496,992
		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	13,371	0	13,371	4,185	0	4,185	9,186	0	9,186
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,422	33,422	0	18,411	18,411
1	454000	Rent from Electric Property	451,646	2,728	454,374	269,569	1,759	271,328	182,077	969	183,046
1	454100	Rent from Trnsmission Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	1,112,754	3,806,514	4,919,268	(129,148)	2,454,440	2,325,292	1,241,902	1,352,074	2,593,976
		TOTAL OTHER OPERATING REVENUE	1,581,713	3,861,075	5,442,788	145,981	2,489,621	2,635,602	1,435,732	1,371,454	2,807,186
		TOTAL ELECTRIC REVENUE	87,496,415	30,497,592	117,994,007	57,024,982	19,664,847	76,689,829	30,471,433	10,832,745	41,304,178

***** 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	12,916	12,916	0	8,328	8,328	0	4,588	4,588
1	501XXX	Fuel	0	4,248,883	4,248,883	0	2,739,680	2,739,680	0	1,509,203	1,509,203
1	502000	Steam Expense	0	256,114	256,114	0	165,142	165,142	0	90,972	90,972
1	505000	Electric Expense	0	133,562	133,562	0	86,121	86,121	0	47,441	47,441
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	589,913	589,913	0	380,376	380,376	0	209,537	209,537
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	67,568	0	67,568	0	0	0	67,568	0	67,568
MAINTENANCE											
1	510000	Supervision & Engineering	0	33,458	33,458	0	21,574	21,574	0	11,884	11,884
1	511000	Structures	0	57,992	57,992	0	37,393	37,393	0	20,599	20,599
1	512000	Boiler Plant	0	558,250	558,250	0	359,960	359,960	0	198,290	198,290
1	513000	Electric Plant	0	76,518	76,518	0	49,339	49,339	0	27,179	27,179
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(258,147)	(258,147)	0	(166,453)	(166,453)	0	(91,694)	(91,694)
TOTAL STEAM POWER GENERATION EXP			67,568	5,709,459	5,777,027	0	3,681,460	3,681,460	67,568	2,027,999	2,095,567
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	137,618	137,618	0	88,736	88,736	0	48,882	48,882
1	536000	Water for Power	0	98,088	98,088	0	63,247	63,247	0	34,841	34,841
1	537000	Hydraulic Expense	719,553	263,585	983,138	465,437	169,960	635,397	254,116	93,625	347,741
1	538000	Electric Expense	0	454,614	454,614	0	293,135	293,135	0	161,479	161,479
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	146,439	146,439	0	94,424	94,424	0	52,015	52,015
1	540000	Rent	0	132,601	132,601	0	85,501	85,501	0	47,100	47,100
1	540100	MT Trust Funds Land Settlement Rents	521,000	0	521,000	340,578	0	340,578	180,422	0	180,422
MAINTENANCE											
1	541000	Supervision & Engineering	0	41,737	41,737	0	26,912	26,912	0	14,825	14,825
1	542000	Structures	0	13,617	13,617	0	8,780	8,780	0	4,837	4,837
1	543000	Reservoirs, Dams, & Waterways	0	40,410	40,410	0	26,056	26,056	0	14,354	14,354
1	544000	Electric Plant	0	172,894	172,894	0	111,482	111,482	0	61,412	61,412
1	545000	Miscellaneous Hydraulic Plant	0	38,994	38,994	0	25,143	25,143	0	13,851	13,851
TOTAL HYDRO POWER GENERATION EXP			1,240,553	1,540,597	2,781,150	806,015	993,376	1,799,391	434,538	547,221	981,759
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	48,068	48,068	0	30,994	30,994	0	17,074	17,074
1	547XXX	Fuel	0	12,617,000	12,617,000	0	8,135,442	8,135,442	0	4,481,558	4,481,558
1	548000	Generation Expense	0	407,441	407,441	0	262,718	262,718	0	144,723	144,723
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(24,865)	(24,865)	0	(16,033)	(16,033)	0	(8,832)	(8,832)
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
MAINTENANCE											
1	551000	Supervision & Engineering	0	45,780	45,780	0	29,519	29,519	0	16,261	16,261
1	552000	Structures	0	6,260	6,260	0	4,036	4,036	0	2,224	2,224
1	553000	Generating & Electric Equipment	0	161,050	161,050	0	103,845	103,845	0	57,205	57,205
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(80,321)	(80,321)	0	(51,791)	(51,791)	0	(28,530)	(28,530)
TOTAL OTHER POWER GENERATION EXP			0	13,186,764	13,186,764	0	8,502,825	8,502,825	0	4,683,939	4,683,939

***** 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	1,456,457	15,714,466	17,170,923	0	10,132,689	10,132,689	1,456,457	5,581,777	7,038,234
1	556000	System Control & Load Dispatching	0	104,848	104,848	0	67,606	67,606	0	37,242	37,242
E-557	557XXX	Other Expense	13,100,301	2,527,018	15,627,319	8,322,288	1,629,422	9,951,710	4,778,013	897,596	5,675,609
TOTAL OTHER POWER SUPPLY EXPENSE			14,556,758	18,346,332	32,903,090	8,322,288	11,829,717	20,152,005	6,234,470	6,516,615	12,751,085
TOTAL PRODUCTION OPERATING EXP			15,864,879	38,783,152	54,648,031	9,128,303	25,007,378	34,135,681	6,736,576	13,775,774	20,512,350
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	190,076	190,076	0	122,561	122,561	0	67,515	67,515
1	561000	Load Dispatching	0	258,337	258,337	0	166,576	166,576	0	91,761	91,761
1	562000	Station Expense	0	36,711	36,711	0	23,671	23,671	0	13,040	13,040
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	4,983	4,983	0	3,213	3,213	0	1,770	1,770
1	565XXX	Transmission of Electricity by Others	0	1,735,977	1,735,977	0	1,119,358	1,119,358	0	616,619	616,619
1	566000	Miscellaneous Transmission Expense	0	329,206	329,206	0	212,272	212,272	0	116,934	116,934
1	567000	Rent	0	8,032	8,032	0	5,179	5,179	0	2,853	2,853
MAINTENANCE											
1	568000	Supervision & Engineering	0	23,634	23,634	0	15,239	15,239	0	8,395	8,395
1	569000	Structures	0	39,611	39,611	0	25,541	25,541	0	14,070	14,070
1	570000	Station Equipment	0	48,629	48,629	0	31,356	31,356	0	17,273	17,273
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	206	55,627	55,833	0	35,868	35,868	206	19,759	19,965
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	355	2,700	3,055	355	1,741	2,096	0	959	959
TOTAL TRANSMISSION OPERATING EXP			561	2,733,523	2,734,084	355	1,762,575	1,762,930	206	970,948	971,154

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

Report ID:
E-OPS-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,389,800	2,620,807	4,010,607	1,001,812	1,689,896	2,691,708	387,988	930,911	1,318,899
E-DEPX		Depreciation Expense-Transmission	61,603	1,970,149	2,031,752	43,674	1,270,352	1,314,026	17,929	699,797	717,726
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,468	98,468	0	63,492	63,492	0	34,976	34,976
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,747	10,747	0	5,920	5,920
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,758	1,758	0	969	969
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	90,523	0	90,523	0	0	0	90,523	0	90,523
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,505	47,505	0	26,169	26,169
99	407395	Optional Renewable Power Revenue Offset	33,858	0	33,858	24,764	0	24,764	9,094	0	9,094
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(266,043)	0	(266,043)	(122,834)	0	(122,834)	(143,209)	0	(143,209)
99	407434	EIM Deferred O&M	(22,694)	0	(22,694)	0	0	0	(22,694)	0	(22,694)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,427,808)	0	(1,427,808)	(953,975)	0	(953,975)	(473,833)	0	(473,833)
99	407451	Deferral CEIP	(298,870)	0	(298,870)	(298,870)	0	(298,870)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	47,207	0	47,207	0	0	0	47,207	0	47,207
99	407494	Amortization of Schedule 98 REC Rev	5,815	0	5,815	5,815	0	5,815	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(452)	(452)	0	(249)	(249)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,554,823	1,554,823	0	1,002,550	1,002,550	0	552,273	552,273
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(447,789)	6,336,614	5,888,825	(379,835)	4,085,848	3,706,013	(67,954)	2,250,766	2,182,812
		TOTAL PRODUCTION & TRANSMISSION EXPEN	15,417,651	47,853,289	63,270,940	8,748,823	30,855,801	39,604,624	6,668,828	16,997,488	23,666,316

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	42,488	260,999	303,487	41,561	184,860	226,421	927	76,139	77,066
3	582000	Station Expense	70,890	(10,983)	59,907	46,611	(7,779)	38,832	24,279	(3,204)	21,075
3	583000	Overhead Line Expense	133,891	107,164	241,055	105,413	75,902	181,315	28,478	31,262	59,740
3	584000	Underground Line Expense	243,273	0	243,273	172,044	0	172,044	71,229	0	71,229
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,644	0	6,644	6,644	0	6,644	0	0	0
3	586000	Meter Expense	185,651	1,656	187,307	138,849	1,173	140,022	46,802	483	47,285
3	587000	Customer Installations Expense	63,475	7,863	71,338	36,391	5,569	41,960	27,084	2,294	29,378
3	588000	Miscellaneous Distribution Expense	750,773	273,513	1,024,286	595,275	193,724	788,999	155,498	79,789	235,287
3	589000	Rent	0	24,795	24,795	0	17,562	17,562	0	7,233	7,233
		MAINTENANCE:									
3	590000	Supervision & Engineering	18,538	82,769	101,307	18,131	58,624	76,755	407	24,145	24,552
3	591000	Structures	35,209	251	35,460	25,385	178	25,563	9,824	73	9,897
3	592000	Station Equipment	32,425	5,272	37,697	22,695	3,734	26,429	9,730	1,538	11,268
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,898,271	32	1,898,303	1,226,860	23	1,226,883	671,411	9	671,420
3	594000	Underground Lines	85,663	0	85,663	73,408	0	73,408	12,255	0	12,255
3	595000	Line Transformers	31,975	0	31,975	21,300	0	21,300	10,675	0	10,675
3	596000	Street Light & Signal System Maintenance Exp	6,033	0	6,033	6,089	0	6,089	(56)	0	(56)
3	597000	Meters	6,342	0	6,342	5,914	0	5,914	428	0	428
3	598000	Miscellaneous Distribution Expense	86,496	20,968	107,464	76,667	14,851	91,518	9,829	6,117	15,946
		TOTAL DISTRIBUTION OPERATING EXP	3,698,037	774,299	4,472,336	2,619,237	548,421	3,167,658	1,078,800	225,878	1,304,678
E-DEPX		Depreciation Expense-Distribution	4,951,653	7,097	4,958,750	3,438,941	5,027	3,443,968	1,512,712	2,070	1,514,782
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,925	0	9,925	9,925	0	9,925	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,664,406	0	5,664,406	5,083,101	0	5,083,101	581,305	0	581,305
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	10,625,984	7,097	10,633,081	8,531,967	5,027	8,536,994	2,094,017	2,070	2,096,087
		TOTAL DISTRIBUTION EXPENSES	14,324,021	781,396	15,105,417	11,151,204	553,448	11,704,652	3,172,817	227,948	3,400,765

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	13,891	13,891	0	9,031	9,031	0	4,860	4,860
2	902000	Meter Reading Expenses	32,935	6,844	39,779	22,678	4,450	27,128	10,257	2,394	12,651
2	903XXX	Customer Records & Collection Expenses	105,802	651,583	757,385	67,374	423,633	491,007	38,428	227,950	266,378
2	904000	Uncollectible Accounts	362,117	0	362,117	271,670	0	271,670	90,447	0	90,447
2	905000	Misc Customer Accounts	0	74,425	74,425	0	48,388	48,388	0	26,037	26,037
TOTAL CUSTOMER ACCOUNTS EXPENSES			500,854	746,743	1,247,597	361,722	485,502	847,224	139,132	261,241	400,373
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,298,627	18,520	3,317,147	2,929,464	12,041	2,941,505	369,163	6,479	375,642
2	909000	Advertising	140	24,406	24,546	215	15,868	16,083	(75)	8,538	8,463
2	910000	Misc Customer Service & Info Exp	0	1,212	1,212	0	788	788	0	424	424
TOTAL CUSTOMER SERVICE & INFO EXP			3,298,767	44,138	3,342,905	2,929,679	28,697	2,958,376	369,088	15,441	384,529
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	(17)	0	(17)	(17)	0	(17)	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			(17)	0	(17)	(17)	0	(17)	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	164,916	2,805,684	2,970,600	69,295	1,927,589	1,996,884	95,621	878,095	973,716
4	921000	Office Supplies & Expenses	16	323,168	323,184	0	222,026	222,026	16	101,142	101,158
4	922000	Admin Exp Transferred--Credit	0	(8,652)	(8,652)	0	(5,944)	(5,944)	0	(2,708)	(2,708)
4	923000	Outside Services Employed	218,909	1,057,414	1,276,323	211,350	726,475	937,825	7,559	330,939	338,498
4	924000	Property Insurance Premium	0	269,578	269,578	0	185,208	185,208	0	84,370	84,370
4	925XXX	Injuries and Damages	960,536	703,227	1,663,763	643,367	483,138	1,126,505	317,169	220,089	537,258
4	926XXX	Employee Pensions and Benefits	306,280	2,436,159	2,742,439	240,097	1,673,714	1,913,811	66,183	762,445	828,628
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	252,438	411,688	664,126	202,241	265,456	467,697	50,197	146,232	196,429
4	930000	Miscellaneous General Expenses	28,726	413,528	442,254	24,435	284,106	308,541	4,291	129,422	133,713
4	931000	Rents	0	79,614	79,614	0	54,697	54,697	0	24,917	24,917
4	935000	Maintenance of General Plant	212,728	1,030,198	1,242,926	142,234	707,777	850,011	70,494	322,421	392,915
TOTAL ADMIN & GEN OPERATING EXP			2,144,649	9,521,606	11,666,255	1,533,019	6,524,242	8,057,261	611,630	2,997,364	3,608,994

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	317,227	1,518,343	1,835,570	235,438	1,043,147	1,278,585	81,789	475,196	556,985
E-AMTX		Amortization Expense-General Plant - 303000	0	25,343	25,343	0	17,384	17,384	0	7,959	7,959
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	159,107	3,767,407	3,926,514	159,107	2,588,322	2,747,429	0	1,179,085	1,179,085
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	35,202	35,202	0	24,185	24,185	0	11,017	11,017
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,235	155,739	178,974	18,352	104,118	122,470	4,883	51,621	56,504
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
99	407344	Regulatory Credit - Amort - WF Resiliency	709,145	0	709,145	537,960	0	537,960	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	10,121	0	10,121	10,121	0	10,121	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	8,425	0	8,425	8,425	0	8,425	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(109,984)	0	(109,984)	(109,984)	0	(109,984)	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	(40,265)	0	(40,265)	(27,998)	0	(27,998)	(12,267)	0	(12,267)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	310,672	0	310,672	150,660	0	150,660	160,012	0	160,012
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(879,267)	0	(879,267)	(597,596)	0	(597,596)	(281,671)	0	(281,671)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	111,132	566,975	678,107	84,708	389,529	474,237	26,424	177,446	203,870
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,119,861	6,069,009	7,188,870	892,178	4,166,685	5,058,863	227,683	1,902,324	2,130,007
		TOTAL ADMIN & GENERAL EXPENSES	3,264,510	15,590,615	18,855,125	2,425,197	10,690,927	13,116,124	839,313	4,899,688	5,739,001
		TOTAL EXPENSES BEFORE FIT	36,805,786	65,016,181	101,821,967	25,616,608	42,614,375	68,230,983	11,189,178	22,401,806	33,590,984
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,172,040			8,458,846			7,713,194
E-FIT		FEDERAL INCOME TAX			3,549,079			2,043,026			1,506,053
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,823,701)			(2,961,900)			(861,801)
E-FIT		AMORTIZED ITC			(61,225)			(39,478)			(21,747)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,507,887			9,417,198			7,090,689

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	65.016%	34.984%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.828%	29.172%
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-456-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	18,438	89,752	108,190	17,138	57,872	75,010	1,300	31,880	33,180
1	456010	Other Electric Rev-Financial	0	(1,334,907)	(1,334,907)	0	(860,748)	(860,748)	0	(474,159)	(474,159)
1	456015	Other Electric Rev-CT Fuel Sales	0	1,240,931	1,240,931	0	800,152	800,152	0	440,779	440,779
1	456016	Other Electric Rev-Resource Opt	0	311,542	311,542	0	200,882	200,882	0	110,660	110,660
1	456017	Other Electric Rev-Non Resource	0	10,063	10,063	0	6,489	6,489	0	3,574	3,574
1	456018	Other Electric Rev-Extraction	0	32,864	32,864	0	21,191	21,191	0	11,673	11,673
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	(13,750)	145,363	131,613	0	93,730	93,730	(13,750)	51,633	37,883
1	456050	Other Electric Rev-Attachment Fees	55,992	265	56,257	42,679	171	42,850	13,313	94	13,407
1	456100	Transmission Revenue of Others	0	2,931,304	2,931,304	0	1,890,105	1,890,105	0	1,041,199	1,041,199
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,650	49,650	0	27,350	27,350
1	456130	Ancillary Services Revenue	0	26,059	26,059	0	16,803	16,803	0	9,256	9,256
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	(793,724)	0	(793,724)	(1,160,572)	0	(1,160,572)	366,848	0	366,848
1	456329	Amortization Res Decoupling Deferral	2,394,744	0	2,394,744	1,722,904	0	1,722,904	671,840	0	671,840
1	456338	Non-res Decoupling Deferred Rev	(820,457)	0	(820,457)	(902,502)	0	(902,502)	82,045	0	82,045
1	456339	Amortization Non-res Decoupling	185,265	0	185,265	140,491	0	140,491	44,774	0	44,774
1	456380	Other Electric Revenue-Clearwater	70,300	0	70,300	0	0	0	70,300	0	70,300
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,620	95,620	0	52,674	52,674
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(13,489)	(13,489)	0	(8,698)	(8,698)	0	(4,791)	(4,791)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	13,489	13,489	0	8,698	8,698	0	4,791	4,791
1	456730	Other Elec Rev-Intraco Thermal	0	127,982	127,982	0	82,523	82,523	0	45,459	45,459
TOTAL ACCOUNT 456			1,112,755	3,806,512	4,919,267	(129,148)	2,454,440	2,325,292	1,241,903	1,352,072	2,593,975

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-555-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	15,060,873	15,060,873	0	9,711,251	9,711,251	0	5,349,622	5,349,622
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	66,057	66,057	0	42,594	42,594	0	23,463	23,463
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	1,456,457	0	1,456,457	0	0	0	1,456,457	0	1,456,457
1	555550	Non Monetary - Exchange Power	0	115,991	115,991	0	74,791	74,791	0	41,200	41,200
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	64,300	64,300	0	41,461	41,461	0	22,839	22,839
1	555710	Intercompany Purchase	0	26,059	26,059	0	16,803	16,803	0	9,256	9,256
1	555740	Purchased Power - EIM	0	381,186	381,186	0	245,789	245,789	0	135,397	135,397
TOTAL ACCOUNT 555			1,456,457	15,714,466	17,170,923	0	10,132,689	10,132,689	1,456,457	5,581,777	7,038,234

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	5,330	544,229	549,559	5,330	350,919	356,249	0	193,310	193,310
1	557010	Other Power Supply Expense - Financial	0	1,863,528	1,863,528	0	1,201,603	1,201,603	0	661,925	661,925
1	557018	Merchandise Processing Fee	0	3,781	3,781	0	2,438	2,438	0	1,343	1,343
1	557150	Fuel - Economic Dispatch	0	(638,217)	(638,217)	0	(411,522)	(411,522)	0	(226,695)	(226,695)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(256,603)	0	(256,603)	(131,357)	0	(131,357)	(125,246)	0	(125,246)
1	557165	Other Resource Costs-CAISO Charges	0	26,427	26,427	0	17,040	17,040	0	9,387	9,387
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	26,620	26,620	0	17,165	17,165	0	9,455	9,455
1	557171	REC Broker Fees	0	7,618	7,618	0	4,912	4,912	0	2,706	2,706
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	20,354	0	20,354	20,354	0	20,354	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	6,700,154	0	6,700,154	6,700,154	0	6,700,154	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	1,572,914	0	1,572,914	1,572,914	0	1,572,914	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	199,192	0	199,192	199,192	0	199,192	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(85,757)	0	(85,757)	(85,757)	0	(85,757)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,390,404	0	3,390,404	0	0	0	3,390,404	0	3,390,404
99	557390	Idaho PCA Amortization	1,486,090	0	1,486,090	0	0	0	1,486,090	0	1,486,090
1	557395	Optional Renewable Power Expense Offset	0	34	34	0	22	22	0	12	12
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	135,850	135,850	0	87,596	87,596	0	48,254	48,254
1	557711	Turbine Gas Bookout Offset	0	(135,850)	(135,850)	0	(87,596)	(87,596)	0	(48,254)	(48,254)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	692,998	692,998	0	446,845	446,845	0	246,153	246,153
TOTAL ACCOUNT 557			13,100,301	2,527,018	15,627,319	8,322,288	1,629,422	9,951,710	4,778,013	897,596	5,675,609

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-908-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	204,457	18,520	222,977	198,898	12,041	210,939	5,559	6,479	12,038
99	908600	Public Purpose Tariff Rider Expense Offset	3,352,245	0	3,352,245	2,951,798	0	2,951,798	400,447	0	400,447
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(258,075)	0	(258,075)	(221,232)	0	(221,232)	(36,843)	0	(36,843)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,298,627	18,520	3,317,147	2,929,464	12,041	2,941,505	369,163	6,479	375,642

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.85%	55.85%
2	Cost of Debt		5.152%	5.158%
	Total Weighted Cost		2.877%	2.881%
E-APL	Net Rate Base	3,348,585,731	2,250,822,628	1,097,763,103
	Interest Deduction for FIT Calculation	96,382,722	64,756,167	31,626,555
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended February 29, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	117,994,007	76,689,829	41,304,178
E-OPS	Less: Operating & Maintenance Expense	78,111,191	50,929,113	27,182,078
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,813,440	10,741,982	5,071,458
E-OTX	Less: Taxes Other than FIT	7,897,336	6,559,888	1,337,448
	Net Operating Income Before FIT	16,172,040	8,458,846	7,713,194
E-INT	Less: Monthly Interest Expense	8,031,893	5,396,347	2,635,546
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	8,762,437	6,666,197	2,096,240
	Taxable Net Operating Income	16,900,375	9,728,696	7,171,679
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,549,079	2,043,026	1,506,053
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,549,079	2,043,026	1,506,053
E-DTE	Deferred FIT	(2,535,089)	(1,777,131)	(757,958)
E-DTE	Customer Tax Credit Amortization	(1,288,612)	(1,184,769)	(103,843)
1	411400 Amortized Investment Tax Credit	(61,225)	(39,478)	(21,747)
	Total Net FIT/Deferred FIT	(335,847)	(958,352)	622,505

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,889,315	10,042,815	16,932,130	4,888,897	6,701,805	11,590,702	2,000,418	3,341,010	5,341,428
12	997001 Contributions In Aid of Construction	0	838,333	838,333	0	560,459	560,459	0	277,874	277,874
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(17,620)	(17,620)	0	(11,780)	(11,780)	0	(5,840)	(5,840)
99	997007 Idaho PCA	4,853,801	0	4,853,801	0	0	0	4,853,801	0	4,853,801
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	26,340	26,340	0	17,609	17,609	0	8,731	8,731
99	997018 DSM Tariff Rider	(1,031,090)	0	(1,031,090)	(389,489)	0	(389,489)	(641,601)	0	(641,601)
12	997020 FAS87 Current Pension Accrual	0	(213,129)	(213,129)	0	(142,485)	(142,485)	0	(70,644)	(70,644)
12	997027 Uncollectibles	372,404	(147,690)	224,714	280,212	(98,737)	181,475	92,192	(48,953)	43,239
99	997031 Decoupling Mechanism	(965,827)	0	(965,827)	199,680	0	199,680	(1,165,507)	0	(1,165,507)
12	997032 Interest Rate Swaps	0	363,535	363,535	0	243,038	243,038	0	120,497	120,497
99	997033 BPA Residential Exchange	10,298	0	10,298	11,261	0	11,261	(963)	0	(963)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	5,981	5,981	0	4,109	4,109	0	1,872	1,872
99	997043 Washington Deferred Power Costs	8,293,422	0	8,293,422	8,293,422	0	8,293,422	0	0	0
12	997044 Non-Monetary Power Costs	0	115,992	115,992	0	77,545	77,545	0	38,447	38,447
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(196,038)	(196,038)	0	(131,059)	(131,059)	0	(64,979)	(64,979)
12	997049 Tax Depreciation	0	(15,166,590)	(15,166,590)	0	(10,139,472)	(10,139,472)	0	(5,027,118)	(5,027,118)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,285	22,285	0	11,049	11,049
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,254	49,254	0	24,420	24,420
99	997065 Amortization - Unbilled Revenue Add-Ins	(382,379)	0	(382,379)	(281,419)	0	(281,419)	(100,960)	0	(100,960)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,467	107,467	0	59,200	59,200
12	997080 Book Transportation Depreciation	0	782,384	782,384	0	523,055	523,055	0	259,329	259,329
12	997081 Deferred Compensation	0	37,841	37,841	0	25,298	25,298	0	12,543	12,543
4	997082 Meal Disallowances	0	43,295	43,295	0	29,745	29,745	0	13,550	13,550
12	997083 Paid Time Off	0	374,527	374,527	0	250,386	250,386	0	124,141	124,141
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	137,730	0	137,730	0	0	0	137,730	0	137,730
99	997095 WA REC Deferral	113,435	0	113,435	113,435	0	113,435	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,823	1,823	0	904	904
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(5,250,000)	(5,250,000)	0	(3,509,835)	(3,509,835)	0	(1,740,165)	(1,740,165)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	8,094	(11,283)	(3,189)	0	(7,543)	(7,543)	8,094	(3,740)	4,354
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(350,451)	0	(350,451)	(205,313)	0	(205,313)	(145,138)	0	(145,138)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	392,075	392,075	0	262,118	262,118	0	129,957	129,957
99	997120 Transportation Tax Disallowance	0	9,237	9,237	0	6,175	6,175	0	3,062	3,062
99	997122 Regulatory Fees	(109,984)	0	(109,984)	(109,984)	0	(109,984)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	(59,864)	0	(59,864)	(27,998)	0	(27,998)	(31,866)	0	(31,866)
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(145,935)	(145,935)	0	(97,563)	(97,563)	0	(48,372)	(48,372)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,001)	(2,025,001)	0	(1,353,794)	(1,353,794)	0	(671,207)	(671,207)
99	997130 Wild Fire Resiliency Deferral	1,061,617	0	1,061,617	730,420	0	730,420	331,197	0	331,197
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	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	(298,870)	0	(298,870)	(298,870)	0	(298,870)	0	0	0
99	997138 Intervenor Funding	10,524	0	10,524	10,524	0	10,524	0	0	0
99	997139 Pension Settlement	0	39,342	39,342	0	26,302	26,302	0	13,040	13,040
99	997140 Insurance Balancing	(870,173)	0	(870,173)	(588,502)	0	(588,502)	(281,671)	0	(281,671)
99	997141 CCA	67,568	0	67,568	0	0	0	67,568	0	67,568
99	997143 Depreciation Rate Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
	997145 Sec 174 Research Costs	0	238,240	238,240	0	159,273	159,273	0	78,967	78,967
	TOTAL SCHEDULE M ADJUSTMENTS	18,349,384	(9,586,947)	8,762,437	13,090,719	(6,424,522)	6,666,197	5,258,665	(3,162,425)	2,096,240

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%	66.854%	33.146%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-1A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,190,750	1,190,750	0	796,064	796,064	0	394,686	394,686
99	410100	Deferred Federal Income Tax Expense - Washingto	47,556	0	47,556	47,556	0	47,556	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(8,731)	0	(8,731)	0	0	0	(8,731)	0	(8,731)
	410100	Total	38,825	1,190,750	1,229,575	47,556	796,064	843,620	(8,731)	394,686	385,955
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,497,652)	(1,497,652)	0	(1,001,240)	(1,001,240)	0	(496,412)	(496,412)
99	411100	Deferred Federal Income Tax Expense - Washingto	(1,769,939)	0	(1,769,939)	(1,769,939)	0	(1,769,939)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(728,500)	0	(728,500)	0	0	0	(728,500)	0	(728,500)
	411100	Total	(2,498,439)	(1,497,652)	(3,996,091)	(1,769,939)	(1,001,240)	(2,771,179)	(728,500)	(496,412)	(1,224,912)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	150,428	0	150,428	150,428	0	150,428	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	80,999	0	80,999	0	0	0	80,999	0	80,999
	410193	Total	231,427	0	231,427	150,428	0	150,428	80,999	0	80,999
Total Deferred Federal Income Tax Expense			(2,228,187)	(306,902)	(2,535,089)	(1,571,955)	(205,176)	(1,777,131)	(656,232)	(101,726)	(757,958)
99	411193	Customer Tax Credit Amortization - Washington	(1,184,769)	0	(1,184,769)	(1,184,769)	0	(1,184,769)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(103,843)	0	(103,843)	0	0	0	(103,843)	0	(103,843)
	411193	Total	(1,288,612)	0	(1,288,612)	(1,184,769)	0	(1,184,769)	(103,843)	0	(103,843)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.854%			33.146%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	5,337	5,337	0	3,441	3,441	0	1,896	1,896
1	408140	State Kwh Generation Tax	0	94,823	94,823	0	61,142	61,142	0	33,681	33,681
1	408150	R&P Property Tax--Production	0	1,070,172	1,070,172	0	690,047	690,047	0	380,125	380,125
1	408180	R&P Property Tax--Transmission	0	384,491	384,491	0	247,920	247,920	0	136,571	136,571
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,554,823	1,554,823	0	1,002,550	1,002,550	0	552,273	552,273
DISTRIBUTION											
99	408110	State Excise Tax	2,444,739	0	2,444,739	2,444,739	0	2,444,739	0	0	0
99	408120	Municipal Occupation & License Tax	2,532,010	0	2,532,010	2,108,590	0	2,108,590	423,420	0	423,420
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	689,866	0	689,866	529,772	0	529,772	160,094	0	160,094
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			5,664,406	0	5,664,406	5,083,101	0	5,083,101	581,305	0	581,305
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	111,132	566,975	678,107	84,708	389,529	474,237	26,424	177,446	203,870
TOTAL A&G			111,132	566,975	678,107	84,708	389,529	474,237	26,424	177,446	203,870
TOTAL TAXES OTHER THAN FIT			5,775,538	2,121,798	7,897,336	5,167,809	1,392,079	6,559,888	607,729	729,719	1,337,448

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 Month Ended February 29, 2024
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,125,000	7,125,000	0	4,594,200	4,594,200	0	2,530,800	2,530,800
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	978,857	978,857	0	631,167	631,167	0	347,690	347,690
1	182381	CDA Settlement Past Storage	0	26,448,896	26,448,896	0	17,054,248	17,054,248	0	9,394,648	9,394,648
1	302000	Franchises & Consents	2,829,867	44,049,218	46,879,085	2,829,867	28,402,936	31,232,803	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,921,125	107,899,684	113,820,809	5,921,125	74,130,320	80,051,445	0	33,769,364	33,769,364
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	32,010,436	32,010,436	0	21,992,130	21,992,130	0	10,018,306	10,018,306
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	4,716,371	59,497	4,775,868	4,716,371	40,876	4,757,247	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,401,020	16,401,020	0	11,267,993	11,267,993	0	5,133,027	5,133,027
TOTAL INTANGIBLE PLANT			13,787,079	352,238,364	366,025,443	13,787,079	238,088,455	251,875,534	0	114,149,909	114,149,909
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	111,882,230	29,539,751	141,421,981	73,098,854	19,047,231	92,146,085	38,783,376	10,492,520	49,275,896
1	312000	Boiler Plant	146,608,078	78,567,588	225,175,666	93,300,216	50,660,381	143,960,597	53,307,862	27,907,207	81,215,069
1	313000	Generators	258,987	0	258,987	166,624	0	166,624	92,363	0	92,363
1	314000	Turbogenerator Units	39,664,460	18,659,818	58,324,278	25,926,864	12,031,851	37,958,715	13,737,596	6,627,967	20,365,563
1	315000	Accessory Electric Equipment	18,328,616	12,501,086	30,829,702	11,973,826	8,060,700	20,034,526	6,354,790	4,440,386	10,795,176
1	316000	Miscellaneous Power Plant Equipment	14,916,547	2,476,959	17,393,506	9,746,433	1,597,143	11,343,576	5,170,114	879,816	6,049,930
TOTAL STEAM PRODUCTION PLANT			331,658,918	145,602,784	477,261,702	214,212,817	93,884,675	308,097,492	117,446,101	51,718,109	169,164,210
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	117,211,974	117,211,974	0	75,578,281	75,578,281	0	41,633,693	41,633,693
1	332XXX	Reservoirs, Dams, & Waterways	0	266,251,380	266,251,380	0	171,678,890	171,678,890	0	94,572,490	94,572,490
1	333000	Waterwheels, Turbines, & Generators	0	236,035,628	236,035,628	0	152,195,773	152,195,773	0	83,839,855	83,839,855
1	334000	Accessory Electric Equipment	0	86,489,112	86,489,112	0	55,768,179	55,768,179	0	30,720,933	30,720,933
1	335XXX	Miscellaneous Power Plant Equipment	0	14,377,819	14,377,819	0	9,270,818	9,270,818	0	5,107,001	5,107,001
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
TOTAL HYDRAULIC PRODUCTION PLANT			0	792,664,944	792,664,944	0	511,110,356	511,110,356	0	281,554,588	281,554,588
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,627,899	17,627,899	0	11,366,469	11,366,469	0	6,261,430	6,261,430
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,176	21,071,176	0	13,586,694	13,586,694	0	7,484,482	7,484,482
1	343000	Prime Movers	0	21,429,792	21,429,792	0	13,817,930	13,817,930	0	7,611,862	7,611,862
1	344000	Generators	0	240,123,820	240,123,820	0	154,831,839	154,831,839	0	85,291,981	85,291,981
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,568,786	26,568,786	0	17,131,553	17,131,553	0	9,437,233	9,437,233
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,626,732	1,626,732	0	1,048,917	1,048,917	0	577,815	577,815
TOTAL OTHER PRODUCTION PLANT			0	329,558,733	329,558,733	0	212,499,470	212,499,470	0	117,059,263	117,059,263
TOTAL PRODUCTION PLANT			331,658,918	1,267,826,461	1,599,485,379	214,212,817	817,494,501	1,031,707,318	117,446,101	450,331,960	567,778,061

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

Report ID:
E-PLT-1A

AVISTA UTILITIES

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,632,745	30,261,103	410,632	19,107,194	19,517,826	217,726	10,525,551	10,743,277
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	13,751	37,369,691	37,383,442	8,860	24,095,977	24,104,837	4,891	13,273,714	13,278,605
1	353XXX	Station Equipment	12,908,576	375,361,528	388,270,104	8,437,620	242,033,113	250,470,733	4,470,956	133,328,415	137,799,371
1	354000	Towers & Fixtures	15,997,636	1,142,818	17,140,454	10,454,790	736,889	11,191,679	5,542,846	405,929	5,948,775
1	355000	Poles & Fixtures	5,418	382,695,978	382,701,396	3,541	246,762,367	246,765,908	1,877	135,933,611	135,935,488
1	356000	Overhead Conductors & Devices	12,536,691	178,384,341	190,921,032	8,192,603	115,022,223	123,214,826	4,344,088	63,362,118	67,706,206
1	357000	Underground Conduit	0	3,233,674	3,233,674	0	2,085,073	2,085,073	0	1,148,601	1,148,601
1	358000	Underground Conductors & Devices	0	6,711,211	6,711,211	0	4,327,389	4,327,389	0	2,383,822	2,383,822
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	42,169,264	1,017,061,290	1,059,230,554	27,559,564	655,801,120	683,360,684	14,609,700	361,260,170	375,869,870
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,893,560	0	11,893,560	10,364,365	0	10,364,365	1,529,195	0	1,529,195
99	360400	Land Easements	4,163,420	0	4,163,420	1,400,891	0	1,400,891	2,762,529	0	2,762,529
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,044,036	0	31,044,036	23,326,384	0	23,326,384	7,717,652	0	7,717,652
3	362000	Station Equipment	171,686,539	3,300,956	174,987,495	115,809,922	2,338,001	118,147,923	55,876,617	962,955	56,839,572
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	589,128,075	0	589,128,075	390,680,112	0	390,680,112	198,447,963	0	198,447,963
99	365000	Overhead Conductors & Devices	368,933,628	0	368,933,628	231,704,993	0	231,704,993	137,228,635	0	137,228,635
99	366000	Underground Conduit	177,348,630	0	177,348,630	118,141,079	0	118,141,079	59,207,551	0	59,207,551
99	367000	Underground Conductors & Devices	294,315,789	0	294,315,789	195,214,302	0	195,214,302	99,101,487	0	99,101,487
99	368000	Line Transformers	361,417,059	0	361,417,059	253,524,267	0	253,524,267	107,892,792	0	107,892,792
99	369XXX	Services	227,266,896	0	227,266,896	146,807,474	0	146,807,474	80,459,422	0	80,459,422
99	371XXX	Installations on Customers' Premises	11,409,251	0	11,409,251	11,409,251	0	11,409,251	0	0	0
99	370XXX	Meters	87,692,836	0	87,692,836	62,899,102	0	62,899,102	24,793,734	0	24,793,734
99	373XXX	Street Light & Signal Systems	84,785,263	0	84,785,263	55,928,402	0	55,928,402	28,856,861	0	28,856,861
		TOTAL DISTRIBUTION PLANT	2,421,452,832	3,300,956	2,424,753,788	1,617,210,544	2,338,001	1,619,548,545	804,242,288	962,955	805,205,243
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,063,024	11,578,976	811,230	6,913,599	7,724,829	704,722	3,149,425	3,854,147
4	390XXX	Structures & Improvements	28,044,357	113,047,040	141,091,397	18,222,863	77,666,708	95,889,571	9,821,494	35,380,332	45,201,826
4	391XXX	Office Furniture & Equipment	2,475,108	49,621,966	52,097,074	2,459,572	34,091,779	36,551,351	15,536	15,530,187	15,545,723
4	392XXX	Transportation Equipment	40,297,166	33,146,081	73,443,247	27,228,662	22,772,352	50,001,014	13,068,504	10,373,729	23,442,233
4	393000	Stores Equipment	888,003	4,334,607	5,222,610	705,213	2,978,005	3,683,218	182,790	1,356,602	1,539,392
4	394000	Tools, Shop & Garage Equipment	3,209,991	19,131,725	22,341,716	1,849,195	13,144,069	14,993,264	1,360,796	5,987,656	7,348,452
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	401,077	3,725,341	4,126,418	398,866	2,559,421	2,958,287	2,211	1,165,920	1,168,131
4	396XXX	Power Operated Equipment	20,735,973	5,961,449	26,697,422	12,831,210	4,095,694	16,926,904	7,904,763	1,865,755	9,770,518
4	397XXX	Communications Equipment	29,873,748	108,398,621	138,272,369	23,043,970	74,473,105	97,517,075	6,829,778	33,925,516	40,755,294
4	398000	Miscellaneous Equipment	10,423	854,661	865,084	0	587,178	587,178	10,423	267,483	277,906
		TOTAL GENERAL PLANT	127,451,798	348,401,302	475,853,100	87,550,781	239,362,146	326,912,927	39,901,017	109,039,156	148,940,173
		TOTAL PLANT IN SERVICE	2,936,519,891	2,988,828,373	5,925,348,264	1,960,320,785	1,953,084,223	3,913,405,008	976,199,106	1,035,744,150	2,011,943,256

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

Report ID:
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(299,149,488)	(82,450,599)	(381,600,087)	(198,549,391)	(53,164,146)	(251,713,537)	(100,600,097)	(29,286,453)	(129,886,550)
E-ADEP		Hydro Production Plant	0	(205,646,118)	(205,646,118)	0	(132,600,617)	(132,600,617)	0	(73,045,501)	(73,045,501)
E-ADEP		Other Production Plant	0	(181,274,449)	(181,274,449)	0	(116,885,765)	(116,885,765)	0	(64,388,684)	(64,388,684)
E-ADEP		Transmission Plant	(28,198,495)	(261,182,832)	(289,381,327)	(17,304,462)	(168,410,690)	(185,715,152)	(10,894,033)	(92,772,142)	(103,666,175)
E-ADEP		Distribution Plant	(794,946,597)	(588,325)	(795,534,922)	(497,063,097)	(416,699)	(497,479,796)	(297,883,500)	(171,626)	(298,055,126)
E-ADEP		General Plant	(52,067,310)	(118,917,114)	(170,984,424)	(34,850,565)	(81,699,625)	(116,550,190)	(17,216,745)	(37,217,489)	(54,434,234)
TOTAL ACCUMULATED DEPRECIATION			(1,174,361,890)	(850,059,437)	(2,024,421,327)	(747,767,515)	(553,177,542)	(1,300,945,057)	(426,594,375)	(296,881,895)	(723,476,270)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,799,824)	(19,799,824)	0	(12,766,926)	(12,766,926)	0	(7,032,898)	(7,032,898)
E-AAMT		Distribution-Franchises/Misc Intangibles	(590,080)	0	(590,080)	(590,080)	0	(590,080)	0	0	0
E-AAMT		General Plant - 303000	0	(4,055,192)	(4,055,192)	0	(2,780,867)	(2,780,867)	0	(1,274,325)	(1,274,325)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,401,963)	(140,663,044)	(147,065,007)	(6,401,963)	(96,639,731)	(103,041,694)	0	(44,023,313)	(44,023,313)
E-AAMT		General Plant - 390200, 396200	0	(1,635,041)	(1,635,041)	0	(1,123,322)	(1,123,322)	0	(511,719)	(511,719)
TOTAL ACCUMULATED AMORTIZATION			(6,992,043)	(166,153,101)	(173,145,144)	(6,992,043)	(113,310,846)	(120,302,889)	0	(52,842,255)	(52,842,255)
TOTAL ACCUMULATED DEPR/AMORT			(1,181,353,933)	(1,016,212,538)	(2,197,566,471)	(754,759,558)	(666,488,388)	(1,421,247,946)	(426,594,375)	(349,724,150)	(776,318,525)
NET ELECTRIC UTILITY PLANT before ADFIT			1,755,165,958	1,972,615,835	3,727,781,793	1,205,561,227	1,286,595,835	2,492,157,062	549,604,731	686,020,000	1,235,624,731
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(544,211,970)	(544,211,970)	0	(363,827,470)	(363,827,470)	0	(180,384,500)	(180,384,500)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,069,311)	(46,069,311)	0	(31,650,999)	(31,650,999)	0	(14,418,312)	(14,418,312)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,860,072)	(4,860,072)	0	(3,339,015)	(3,339,015)	0	(1,521,057)	(1,521,057)
4		ADFIT - Common Plant (283750 from C-DTX)	0	23,018	23,018	0	15,814	15,814	0	7,204	7,204
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,554,268)	(5,554,268)	0	(3,581,392)	(3,581,392)	0	(1,972,876)	(1,972,876)
1		ADFIT - CDA Settlement Costs (283333)	0	(205,560)	(205,560)	0	(132,545)	(132,545)	0	(73,015)	(73,015)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(935,977)	(935,977)	0	(625,738)	(625,738)	0	(310,239)	(310,239)
TOTAL ACCUMULATED DFIT			0	(601,814,140)	(601,814,140)	0	(403,141,345)	(403,141,345)	0	(198,672,795)	(198,672,795)
NET ELECTRIC UTILITY PLANT			1,755,165,958	1,370,801,695	3,125,967,653	1,205,561,227	883,454,490	2,089,015,717	549,604,731	487,347,205	1,036,951,936

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.828%	29.172%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.854%	33.146%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,755,165,958	1,370,801,695	3,125,967,653	#####	883,454,490	2,089,015,717	549,604,731	487,347,205	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,183,467	44,257,392	52,440,859	6,188,241	30,406,156	36,594,397	1,995,226	13,851,236	15,846,462
4	Accumulated Amortization - AFUDC (182318)	(1,622,129)	(7,391,156)	(9,013,285)	(1,224,590)	(5,077,946)	(6,302,536)	(397,539)	(2,313,210)	(2,710,749)
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)	2,342,691	0	2,342,691	0	0	0	2,342,691	0	2,342,691
99	ADFIT - Boulder Park Disallowed (190040)	54,035	0	54,035	0	0	0	54,035	0	54,035
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337)	14,372,347	0	14,372,347	14,372,347	0	14,372,347	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,763,185	0	21,763,185	21,763,185	0	21,763,185	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,588,461)	0	(7,588,461)	(7,588,461)	0	(7,588,461)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,561,498)	0	(4,561,498)	(1,330,711)	0	(1,330,711)	(3,230,787)	0	(3,230,787)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(12,120,186)	0	(12,120,186)	(11,589,480)	0	(11,589,480)	(530,706)	0	(530,706)
99	ADFIT-Customer Tax Credit (190393)	2,545,239	0	2,545,239	2,433,791	0	2,433,791	111,448	0	111,448
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,679,250)	0	(6,679,250)	(3,823,077)	0	(3,823,077)	(2,856,173)	0	(2,856,173)
99	Colstrip-Regulatory Asset (182327)	20,156,419	0	20,156,419	11,715,727	0	11,715,727	8,440,692	0	8,440,692
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	38,884	0	38,884	311,531	0	311,531	(272,647)	0	(272,647)
99	Colstrip Reg Asset ADFIT (283376)	(2,919,981)	0	(2,919,981)	(2,019,879)	0	(2,019,879)	(900,102)	0	(900,102)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(8,685,385)	0	(8,685,385)	(6,207,670)	0	(6,207,670)	(2,477,715)	0	(2,477,715)
99	Colstrip ARO Liability (230027)	(15,352,355)	0	(15,352,355)	(10,032,767)	0	(10,032,767)	(5,319,588)	0	(5,319,588)
99	Colstrip ARO ADFIT (190376)	3,223,994	0	3,223,994	2,106,881	0	2,106,881	1,117,113	0	1,117,113
99	Colstrip ARO ADFIT (283377)	(1,775,407)	0	(1,775,407)	(1,048,557)	0	(1,048,557)	(726,850)	0	(726,850)
99	Customer Deposits (235199)	(9,980)	0	(9,980)	(9,980)	0	(9,980)	0	0	0
C-WKC	Working Capital	159,846,503	0	159,846,503	111,261,366	0	111,261,366	48,585,137	0	48,585,137
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	185,751,842	36,866,236	222,618,078	136,478,701	25,328,210	161,806,911	49,273,141	11,538,026	60,811,167
	NET RATE BASE	1,940,917,800	1,407,667,931	3,348,585,731	#####	908,782,700	2,250,822,628	598,877,872	498,885,231	#####

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-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	285,039	285,039			285,039	285,039		183,793	183,793		101,246	101,246	
	Steam (ED-ID)	387,988	387,988		387,988		387,988				387,988		387,988	
	Steam (ED-WA)	1,001,812	1,001,812		1,001,812		1,001,812	1,001,812		1,001,812				
1	Hydro (ED-AN)	1,492,550	1,492,550			1,492,550	1,492,550		962,396	962,396		530,154	530,154	
1	Other (ED-AN)	843,218	843,218			843,218	843,218		543,707	543,707		299,511	299,511	
Total Electric Production		4,010,607	4,010,607		1,389,800	2,620,807	4,010,607	1,001,812	1,689,896	2,691,708	387,988	930,911	1,318,899	
Electric Transmission														
1	ED-AN	1,970,149	1,970,149			1,970,149	1,970,149		1,270,352	1,270,352		699,797	699,797	
	ED-ID	17,929	17,929		17,929		17,929				17,929		17,929	
	ED-WA	43,674	43,674		43,674		43,674	43,674		43,674				
Total Electric Transmission		2,031,752	2,031,752		61,603	1,970,149	2,031,752	43,674	1,270,352	1,314,026	17,929	699,797	717,726	
Electric Distribution														
3	ED-AN	7,097	7,097			7,097	7,097		5,027	5,027		2,070	2,070	
	ED-ID	1,512,712	1,512,712		1,512,712		1,512,712				1,512,712		1,512,712	
	ED-WA	3,438,941	3,438,941		3,438,941		3,438,941	3,438,941		3,438,941				
Total Electric Distribution		4,958,750	4,958,750		4,951,653	7,097	4,958,750	3,438,941	5,027	3,443,968	1,512,712	2,070	1,514,782	
Gas Underground Storage														
	GD-AN	64,384		64,384										
	GD-OR	11,216			11,216									
Total Gas Underground Storage		75,600		64,384	11,216									
Gas Distribution														
	GD-AN	4,408		4,408										
	GD-ID	563,369		563,369										
	GD-WA	1,449,080		1,449,080										
	GD-OR	967,665			967,665									
Total Gas Distribution		2,984,522		2,016,857	967,665									
General Plant														
4	ED-AN	226,230	226,230			226,230	226,230		155,427	155,427		70,803	70,803	
	ED-ID	53,275	53,275		53,275		53,275				53,275		53,275	
	ED-WA	140,546	140,546		140,546		140,546	140,546		140,546				
7,4	CD-AA	1,712,481	1,223,944	337,359	151,178		1,223,944	1,223,944		840,886		383,058	383,058	
9,4	CD-AN	87,037	68,169	18,868			68,169	68,169		46,834		21,335	21,335	
9	CD-ID	36,406	28,514	7,892		28,514	28,514				28,514		28,514	
9	CD-WA	121,156	94,892	26,264		94,892	94,892		94,892	94,892				
8	GD-AA	27,935			8,709									
	GD-AN	1,066		1,066										
	GD-ID	4,793		4,793										
	GD-WA	95,360		95,360										
	GD-OR	15,719			15,719									
Total General Plant		2,522,004	1,835,570	510,828	175,606	317,227	1,518,343	1,835,570	235,438	1,043,147	1,278,585	81,789	475,196	556,985
Total Depreciation Expense		16,583,235	12,836,679	2,592,069	1,154,487	6,720,283	6,116,396	12,836,679	4,719,865	4,008,422	8,728,287	2,000,418	2,107,974	4,108,392

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3 Direct Distribution Operating Exper	70.828%	29.172%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	76,534	76,534			76,534	76,534		49,349	49,349		27,185	27,185	
1	Misc Intangible Plt (30300) ED-AN	21,934	21,934			21,934	21,934		14,143	14,143		7,791	7,791	
Total Production/Transmission		98,468	98,468			98,468	98,468		63,492	63,492		34,976	34,976	
Distribution														
	Franchises (302000) ED-WA	9,436	9,436			9,436	9,436	9,436		9,436				
	Misc Intangible Plt (30300) ED-WA	489	489			489	489	489		489				
Total Distribution		9,925	9,925			9,925	9,925	9,925		9,925				
General Plant - 303000														
7,4	CD-AA	34,570	24,708	6,810	3,052	24,708	24,708		16,975	16,975		7,733	7,733	
9,1	CD-AN	811	635	176		635	635		409	409		226	226	
	GD-ID	1,233		1,233										
	GD-WA	2,072		2,072										
	GD-OR	551			551									
Total General Plant - 303000		39,237	25,343	10,291	3,603	25,343	25,343		17,384	17,384		7,959	7,959	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,309,971	3,080,423	849,064	380,484	3,080,423	3,080,423		2,116,343	2,116,343		964,080	964,080	
9,4	CD-AN	4,354	3,410	944		3,410	3,410		2,343	2,343		1,067	1,067	
9,4	CD-ID	0	0	0		0	0	0		0	0	0	0	
9,4	CD-WA	53,451	41,864	11,587		41,864	41,864	41,864		41,864			0	
4	ED-AN	683,574	683,574			683,574	683,574		469,636	469,636		213,938	213,938	
	ED-ID	0	0			0	0			0	0	0	0	
	ED-WA	117,243	117,243			117,243	117,243	117,243		117,243				
8	GD-AA	25,161		17,317	7,844									
	GD-AN	0		0										
	GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plt - 3031XX		5,199,677	3,926,514	878,912	394,251	159,107	3,767,407	3,926,514	159,107	2,588,322	2,747,429	0	1,179,085	1,179,085
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
4	ED-AN	35,202	35,202			35,202	35,202		24,185	24,185		11,017	11,017	
	GD-OR	0			0									
Total General Plant - 390200, 396200		35,202	35,202	0	0	35,202	35,202		24,185	24,185		11,017	11,017	
Total Amortization Expense		5,382,509	4,095,452	889,203	397,854	169,032	3,926,420	4,095,452	169,032	2,693,383	2,862,415	0	1,233,037	1,233,037

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(82,450,599)	(82,450,599)			(82,450,599)	(82,450,599)		(53,164,146)	(53,164,146)		(29,286,453)	(29,286,453)
	Steam (ED-ID)	(100,600,097)	(100,600,097)		(100,600,097)	(100,600,097)	(100,600,097)				(100,600,097)		(100,600,097)
	Steam (ED-WA)	(198,549,391)	(198,549,391)		(198,549,391)	(198,549,391)	(198,549,391)	(198,549,391)			(198,549,391)		(198,549,391)
1	Hydro (ED-AN)	(205,646,118)	(205,646,118)			(205,646,118)	(205,646,118)		(132,600,617)	(132,600,617)		(73,045,501)	(73,045,501)
1	Other (ED-AN)	(181,274,449)	(181,274,449)			(181,274,449)	(181,274,449)		(116,885,765)	(116,885,765)		(64,388,684)	(64,388,684)
Total Electric Production		(768,520,654)	(768,520,654)		(299,149,488)	(469,371,166)	(768,520,654)	(198,549,391)	(302,650,528)	(501,199,919)	(100,600,097)	(166,720,638)	(267,320,735)
Electric Transmission													
1	ED-AN	(261,182,832)	(261,182,832)			(261,182,832)	(261,182,832)		(168,410,690)	(168,410,690)		(92,772,142)	(92,772,142)
	ED-ID	(10,894,033)	(10,894,033)		(10,894,033)	(10,894,033)	(10,894,033)				(10,894,033)		(10,894,033)
	ED-WA	(17,304,462)	(17,304,462)		(17,304,462)	(17,304,462)	(17,304,462)	(17,304,462)			(17,304,462)		(17,304,462)
Total Electric Transmissic		(289,381,327)	(289,381,327)		(28,198,495)	(261,182,832)	(289,381,327)	(17,304,462)	(168,410,690)	(185,715,152)	(10,894,033)	(92,772,142)	(103,666,175)
Electric Distribution													
3	ED-AN	(588,325)	(588,325)			(588,325)	(588,325)		(416,699)	(416,699)		(171,626)	(171,626)
	ED-ID	(297,883,500)	(297,883,500)		(297,883,500)	(297,883,500)	(297,883,500)				(297,883,500)		(297,883,500)
	ED-WA	(497,063,097)	(497,063,097)		(497,063,097)	(497,063,097)	(497,063,097)	(497,063,097)			(497,063,097)		(497,063,097)
Total Electric Distribution		(795,534,922)	(795,534,922)		(794,946,597)	(588,325)	(795,534,922)	(497,063,097)	(416,699)	(497,479,796)	(297,883,500)	(171,626)	(298,055,126)
Gas Underground Storage													
	GD-AN	(20,076,896)		(20,076,896)									
	GD-OR	(1,790,332)		(1,790,332)									
Total Gas Underground S		(21,867,228)		(20,076,896)		(1,790,332)							
Gas Distribution													
	GD-AN	(2,087,546)		(2,087,546)									
	GD-ID	(108,742,239)		(108,742,239)									
	GD-WA	(204,171,258)		(204,171,258)									
	GD-OR	(150,865,131)		(150,865,131)									
Total Gas Distribution		(465,866,174)		(315,001,043)		(150,865,131)							
General Plant													
4	ED-AN	(37,175,251)	(37,175,251)			(37,175,251)	(37,175,251)		(25,540,513)	(25,540,513)		(11,634,738)	(11,634,738)
	ED-ID	(13,826,691)	(13,826,691)		(13,826,691)	(13,826,691)	(13,826,691)				(13,826,691)		(13,826,691)
	ED-WA	(27,602,040)	(27,602,040)		(27,602,040)	(27,602,040)	(27,602,040)	(27,602,040)					
7,4	CD-AA	(104,353,233)	(74,583,343)	(20,557,587)	(9,212,303)		(74,583,343)					(23,342,349)	(23,342,349)
9,4	CD-AN	(9,139,859)	(7,158,520)	(1,981,339)			(7,158,520)		(4,918,118)	(4,918,118)		(2,240,402)	(2,240,402)
9	CD-ID	(4,328,355)	(3,390,054)	(938,301)		(3,390,054)	(3,390,054)				(3,390,054)		(3,390,054)
9	CD-WA	(9,254,775)	(7,248,525)	(2,006,250)		(7,248,525)	(7,248,525)	(7,248,525)					
8	GD-AA	(2,873,981)		(1,977,989)	(895,992)								
	GD-AN	(4,037,864)		(4,037,864)									
	GD-ID	(2,495,277)		(2,495,277)									
	GD-WA	(13,804,185)		(13,804,185)									
	GD-OR	(5,988,283)		(5,988,283)									
Total General Plant		(234,879,794)	(170,984,424)	(47,798,792)	(16,096,578)	(52,067,310)	(118,917,114)	(170,984,424)	(34,850,565)	(81,699,625)	(116,550,190)	(17,216,745)	(37,217,489)
Total Accumulated Depr		(2,576,050,099)	(2,024,421,327)	(382,876,731)	(168,752,041)	(1,174,361,890)	(850,059,437)	(2,024,421,327)	(747,767,515)	(553,177,542)	(1,300,945,057)	(426,594,375)	(296,881,895)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio			64.480%	35.520%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense			70.828%	29.172%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio			68.703%	31.297%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,684,954)	(16,684,954)			(16,684,954)	(16,684,954)		(10,758,458)	(10,758,458)		(5,926,496)	(5,926,496)	
1	Misc Intangible Plt (3030 ED-AN	(3,114,870)	(3,114,870)			(3,114,870)	(3,114,870)		(2,008,468)	(2,008,468)		(1,106,402)	(1,106,402)	
Total Production/Transmission		(19,799,824)	(19,799,824)			(19,799,824)	(19,799,824)		(12,766,926)	(12,766,926)		(7,032,898)	(7,032,898)	
Distribution														
	Franchises (302000) ED-WA	(517,343)	(517,343)			(517,343)	(517,343)	(517,343)		(517,343)				
	Misc Intangible Plt (3030 ED-WA	(72,737)	(72,737)			(72,737)	(72,737)	(72,737)		(72,737)				
Total Distribution		(590,080)	(590,080)			(590,080)	(590,080)	(590,080)		(590,080)				
General Plant - 303000														
7,4	CD-AA	(5,502,476)	(3,932,729)	(1,083,988)	(485,759)	(3,932,729)	(3,932,729)		(2,701,903)	(2,701,903)		(1,230,826)	(1,230,826)	
9,1	CD-AN	(156,359)	(122,463)	(33,896)		(122,463)	(122,463)		(78,964)	(78,964)		(43,499)	(43,499)	
	GD-ID	(176,693)		(176,693)										
	GD-WA	(343,571)		(343,571)										
	GD-OR	(136,434)			(136,434)									
Total General Plant - 303000		(6,315,533)	(4,055,192)	(1,638,148)	(622,193)		(4,055,192)	(4,055,192)		(2,780,867)	(2,780,867)		(1,274,325)	(1,274,325)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(172,890,995)	(123,568,651)	(34,059,527)	(15,262,817)	(123,568,651)	(123,568,651)		(84,895,370)	(84,895,370)		(38,673,281)	(38,673,281)	
9,4	CD-AN	(347,792)	(272,397)	(75,395)		(272,397)	(272,397)		(187,145)	(187,145)		(85,252)	(85,252)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(3,702,564)	(2,899,922)	(802,642)		(2,899,922)	(2,899,922)	(2,899,922)		(2,899,922)		0	0	
4	ED-AN	(16,821,996)	(16,821,996)			(16,821,996)	(16,821,996)		(11,557,216)	(11,557,216)		(5,264,780)	(5,264,780)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,502,041)	(3,502,041)			(3,502,041)	(3,502,041)	(3,502,041)		(3,502,041)				
8	GD-AA	(277,793)		(191,188)	(86,605)									
	GD-AN	0		0										
	GD-OR	(92,191)			(92,191)									
Total Misc IT Intangible Plant - 3031XX		(197,635,372)	(147,065,007)	(35,128,752)	(15,441,613)	(6,401,963)	(140,663,044)	(147,065,007)	(6,401,963)	(96,639,731)	(103,041,694)	0	(44,023,313)	(44,023,313)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	0	0	0		0	0	0	0	0		0	0	
4	ED-AN	(1,635,041)	(1,635,041)			(1,635,041)	(1,635,041)		(1,123,322)	(1,123,322)		(511,719)	(511,719)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,635,041)	(1,635,041)	0	0	0	(1,635,041)	(1,635,041)	0	(1,123,322)	(1,123,322)	0	(511,719)	(511,719)
Total Accumulated Amortization		(225,975,850)	(173,145,144)	(36,766,900)	(16,063,806)	(6,992,043)	(166,153,101)	(173,145,144)	(6,992,043)	(113,310,846)	(120,302,889)	0	(52,842,255)	(52,842,255)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended February 29, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
--	-------------------------------

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	1,071,286
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,050,880	8,516,429	3,393,819	9,140,632	21,050,880	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,458,044	0	0	0	0	0	0	0	0	4,458,044	0	4,458,044
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,340,010	0	0	94,586,052	94,586,052	0	0	26,070,982	26,070,982	0	11,682,976	11,682,976
9	CD-WA / ID / AN	32,499,765	9,706,434	6,427,675	9,320,357	25,454,466	2,686,551	1,779,055	2,579,693	7,045,299	0	0	0
	TOTAL ACCOUNT	215,399,299	18,222,863	9,821,494	113,047,041	141,091,398	27,737,151	1,779,055	28,650,675	58,166,881	4,458,044	11,682,976	16,141,020
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,986,100	1,692,750	7,798	2,285,552	3,986,100	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,460	117,460	0	53,207	53,207
7	CD-AA	65,950,796	0	0	47,136,353	47,136,353	0	0	12,992,307	12,992,307	0	5,822,136	5,822,136
9	CD-WA / ID / AN	1,244,378	766,822	7,739	200,061	974,622	212,241	2,142	55,373	269,756	0	0	0
	TOTAL ACCOUNT	71,597,173	2,459,572	15,537	49,621,966	52,097,075	445,364	2,142	13,165,140	13,612,646	12,109	5,875,343	5,887,452
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,335,743	25,640,899	12,288,788	24,406,056	62,335,743	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,175,665	0	0	0	0	10,038,423	3,363,301	2,773,941	16,175,665	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,561,981	0	0	5,404,699	5,404,699	0	0	1,489,710	1,489,710	0	667,572	667,572
9	CD-WA / ID / AN	7,281,228	1,587,763	779,715	3,335,325	5,702,803	439,462	215,810	923,153	1,578,425	0	0	0
	TOTAL ACCOUNT	98,264,130	27,228,662	13,068,503	33,146,080	73,443,245	10,477,885	3,579,111	5,253,692	19,310,688	4,812,326	697,871	5,510,197

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended February 29, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
--	-------------------------------

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,053,059	646,347	182,790	3,911,740	4,740,877	178,896	50,593	1,082,693	1,312,182	0	0	0
	TOTAL ACCOUNT	6,773,010	705,213	182,790	4,334,607	5,222,610	401,249	50,593	1,085,160	1,537,002	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,406,903	1,822,471	607,184	6,977,248	9,406,903	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,810,958	0	0	0	0	2,896,024	580,330	334,604	3,810,958	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	1,823,716
7	CD-AA	15,893,954	0	0	11,359,727	11,359,727	0	0	3,131,109	3,131,109	0	1,403,118	1,403,118
9	CD-WA / ID / AN	2,011,037	26,723	753,611	794,751	1,575,085	7,396	208,585	219,971	435,952	0	0	0
	TOTAL ACCOUNT	38,268,780	1,849,194	1,360,795	19,131,726	22,341,715	2,903,420	788,915	7,711,711	11,404,046	1,296,185	3,226,834	4,523,019
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,229,621	398,866	2,211	2,828,544	3,229,621	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	4,940,730	398,866	2,211	3,725,341	4,126,418	110,331	0	502,134	612,465	18,586	183,261	201,847
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,249,170	12,577,381	7,583,364	5,088,425	25,249,170	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,206,717	0	0	0	0	2,580,162	805,966	820,589	4,206,717	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,395,041	12,831,210	7,904,763	5,961,449	26,697,422	2,650,417	894,923	1,061,791	4,607,131	43,834	46,654	90,488

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,998,462	12,480,188	6,555,694	22,962,580	41,998,462	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,054,032	0	0	0	0	760,184	287,726	6,122	1,054,032	0	0	0
99	GD-OR / AS	730,705	0	0	0	0	0	0	0	0	730,705	0	730,705
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	116,031,240	0	0	82,929,848	82,929,848	0	0	22,858,154	22,858,154	0	10,243,238	10,243,238
9	CD-WA/ ID / AN	17,037,433	10,563,782	274,084	2,506,193	13,344,059	2,923,848	75,861	693,665	3,693,374	0	0	0
	TOTAL ACCOUNT	177,095,170	23,043,970	6,829,778	108,398,621	138,272,369	3,684,032	363,587	23,725,388	27,773,007	730,705	10,319,089	11,049,794
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	833,889	0	0	595,997	595,997	0	0	164,276	164,276	0	73,616	73,616
9	CD-WA/ ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	TOTAL ACCOUNT	1,115,838	0	10,423	854,661	865,084	0	990	166,779	167,769	9,092	73,893	82,985
	TOTAL GENERAL PLANT	664,427,877	87,550,780	39,901,016	348,401,303	475,853,099	51,671,571	7,554,098	83,932,106	143,157,775	12,238,690	33,178,313	45,417,003

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,805,517	5,223,606	0	24,581,911	29,805,517	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	116,102,222	0	0	82,980,580	82,980,580	0	0	22,872,138	22,872,138	0	10,249,504	
9		CD-WA / ID / AN	1,321,099	697,518	0	337,193	1,034,711	193,060	0	93,328	286,388	0	0	
		TOTAL ACCOUNT	147,950,036	5,921,124	0	107,899,684	113,820,808	193,060	0	23,217,766	23,410,826	354,611	10,363,791	10,718,402
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,991,012	0	0	5,991,012	5,991,012	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,137,883	0	0	0	0	0	0	783,137	783,137	0	354,746	
7		CD-AA	36,405,058	0	0	26,019,423	26,019,423	0	0	7,171,796	7,171,796	0	3,213,839	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	43,533,953	0	0	32,010,435	32,010,435	0	0	7,954,933	7,954,933	0	3,568,585	3,568,585
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	7,349	7,349	
9		CD-WA / ID / AN	3,749,705	2,936,844	0	0	2,936,844	812,861	0	0	812,861	0	0	
		TOTAL ACCOUNT	5,612,477	4,716,371	0	59,497	4,775,868	812,861	0	16,399	829,260	7,349	7,349	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	22,402,081	0	0	16,011,215	16,011,215	0	0	4,413,210	4,413,210	1,977,656	1,977,656	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	22,791,886	0	0	16,401,020	16,401,020	0	0	4,413,210	4,413,210	1,977,656	1,977,656	
		TOTAL	375,842,468	10,957,211	0	271,636,390	282,593,601	2,028,515	771,517	61,958,817	64,758,849	780,562	27,709,456	28,490,018

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 29, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(63,549,033)	(45,419,765)	(12,519,159)	(5,610,109)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(6,799,966)	(4,860,072)	(1,339,593)	(600,301)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(70,966,341)</u>	<u>(50,906,366)</u>	<u>(13,852,408)</u>	<u>(6,207,567)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended February 29, 2024
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	6,674,175	6,674,175	0	0	0	0	6,674,175
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(78)	(78)	0	0	0	0	(78)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	138,358,717	61,821,492	0	200,180,209	111,261,366	48,585,137	27,097,351	13,236,355	0
TOTAL		138,358,717	61,821,492	6,674,209	206,854,418	111,261,366	48,585,137	27,097,351	13,236,355	6,674,209

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