

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,901,059	11,088,612	6,812,447
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,901,059	11,088,612	6,812,447
E-APL	Electric Net Rate Base	3,344,875,207	2,248,926,766	1,095,948,441
	RATE OF RETURN	0.535%	0.493%	0.622%

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 April 30, 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	4-01-2024 thru 04-30-2024	441,505 100.000%	287,769 65.179%	153,736 34.821%
3	E-OPS	Direct Distribution Operating Expense Percent	4-01-2024 thru 04-30-2024	3,574,869 100.000%	2,360,370 66.027%	1,214,499 33.973%
	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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

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%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	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%
9		Total Percentages		400.000%	313.290%	86.710%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	03-01-2024 thru 04-30-2024	1,641,747,620	1,129,592,504	512,155,116	
		Percent		100.000%	68.804%	31.196%	
11		Book Depreciation	4-01-2024 thru 04-30-2024	12,663,622	8,616,223	4,047,399	
		Percent		100.000%	68.039%	31.961%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2024 thru 04-30-2024	3,738,711,985 100.000%	2,498,225,010 66.820%	1,240,486,975 33.180%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2024 thru 04-30-2024	307,253,062 100.000%	211,988,316 68.995%	95,264,746 31.005%
14		Net Allocated Schedule M's - AMA Percent	4-01-2024 thru 04-30-2024	-9,990,674 100.000%	-6,683,368 66.896%	-3,307,306 33.104%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended April 30, 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
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	36,517,538	0	36,517,538	23,881,054	0	23,881,054	12,636,484	0	12,636,484
99	442200	Commercial - Firm & Int.	29,770,806	0	29,770,806	21,227,119	0	21,227,119	8,543,687	0	8,543,687
1	442300	Industrial	11,427,890	0	11,427,890	5,802,308	0	5,802,308	5,625,582	0	5,625,582
99	444000	Public Street & Highway Lighting	802,832	0	802,832	501,190	0	501,190	301,642	0	301,642
99	448000	Interdepartmental Revenue	165,885	0	165,885	145,751	0	145,751	20,134	0	20,134
99	499XXX	Unbilled Revenue	(5,444,906)	0	(5,444,906)	(3,683,238)	0	(3,683,238)	(1,761,668)	0	(1,761,668)
TOTAL SALES TO ULTIMATE CUSTOMERS			73,240,045	0	73,240,045	47,874,184	0	47,874,184	25,365,861	0	25,365,861
1	447XXX	Sales for Resale	0	16,149,514	16,149,514	0	10,413,207	10,413,207	0	5,736,307	5,736,307
TOTAL SALES OF ELECTRICITY			73,240,045	16,149,514	89,389,559	47,874,184	10,413,207	58,287,391	25,365,861	5,736,307	31,102,168
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	14,236	0	14,236	3,840	0	3,840	10,396	0	10,396
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	465,050	14,412	479,462	250,870	9,293	260,163	214,180	5,119	219,299
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	5,626,804	5,971,067	11,597,871	3,671,614	3,850,144	7,521,758	1,955,190	2,120,923	4,076,113
TOTAL OTHER OPERATING REVENUE			6,110,032	6,037,312	12,147,344	3,927,699	3,892,859	7,820,558	2,182,333	2,144,453	4,326,786
TOTAL ELECTRIC REVENUE			79,350,077	22,186,826	101,536,903	51,801,883	14,306,066	66,107,949	27,548,194	7,880,760	35,428,954

***** 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	11,204	11,204	0	7,224	7,224	0	3,980	3,980
1	501XXX	Fuel	0	3,193,755	3,193,755	0	2,059,333	2,059,333	0	1,134,422	1,134,422
1	502000	Steam Expense	0	378,741	378,741	0	244,212	244,212	0	134,529	134,529
1	505000	Electric Expense	0	67,137	67,137	0	43,290	43,290	0	23,847	23,847
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	595,596	595,596	0	384,040	384,040	0	211,556	211,556
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	126,824	0	126,824	0	0	0	126,824	0	126,824
MAINTENANCE											
1	510000	Supervision & Engineering	0	40,732	40,732	0	26,264	26,264	0	14,468	14,468
1	511000	Structures	0	81,211	81,211	0	52,365	52,365	0	28,846	28,846
1	512000	Boiler Plant	0	755,630	755,630	0	487,230	487,230	0	268,400	268,400
1	513000	Electric Plant	0	169,586	169,586	0	109,349	109,349	0	60,237	60,237
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	334,102	334,102	0	215,429	215,429	0	118,673	118,673
TOTAL STEAM POWER GENERATION EXP			126,824	5,627,694	5,754,518	0	3,628,736	3,628,736	126,824	1,998,958	2,125,782
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	205,682	205,682	0	132,624	132,624	0	73,058	73,058
1	536000	Water for Power	0	107,380	107,380	0	69,239	69,239	0	38,141	38,141
1	537000	Hydraulic Expense	619,122	285,523	904,645	399,210	184,105	583,315	219,912	101,418	321,330
1	538000	Electric Expense	0	581,309	581,309	0	374,828	374,828	0	206,481	206,481
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	142,029	142,029	0	91,580	91,580	0	50,449	50,449
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	507,917	0	507,917	332,025	0	332,025	175,892	0	175,892
MAINTENANCE											
1	541000	Supervision & Engineering	0	29,233	29,233	0	18,849	18,849	0	10,384	10,384
1	542000	Structures	0	24,443	24,443	0	15,761	15,761	0	8,682	8,682
1	543000	Reservoirs, Dams, & Waterways	0	178	178	0	115	115	0	63	63
1	544000	Electric Plant	0	109,102	109,102	0	70,349	70,349	0	38,753	38,753
1	545000	Miscellaneous Hydraulic Plant	0	71,778	71,778	0	46,282	46,282	0	25,496	25,496
TOTAL HYDRO POWER GENERATION EXP			1,127,039	1,689,258	2,816,297	731,235	1,089,233	1,820,468	395,804	600,025	995,829
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	64,493	64,493	0	41,585	41,585	0	22,908	22,908
1	547XXX	Fuel	0	4,996,585	4,996,585	0	3,221,798	3,221,798	0	1,774,787	1,774,787
1	548000	Generation Expense	0	528,998	528,998	0	341,098	341,098	0	187,900	187,900
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	178,541	178,541	0	115,123	115,123	0	63,418	63,418
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
MAINTENANCE											
1	551000	Supervision & Engineering	0	50,870	50,870	0	32,801	32,801	0	18,069	18,069
1	552000	Structures	0	4,111	4,111	0	2,651	2,651	0	1,460	1,460
1	553000	Generating & Electric Equipment	0	312,371	312,371	0	201,417	201,417	0	110,954	110,954
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	144,981	144,981	0	93,484	93,484	0	51,497	51,497
TOTAL OTHER POWER GENERATION EXP			0	6,287,301	6,287,301	0	4,054,052	4,054,052	0	2,233,249	2,233,249

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended April 30, 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	1,394,561	2,436,850	3,831,411	1,005,129	1,571,281	2,576,410	389,432	865,569	1,255,001
E-DEPX		Depreciation Expense-Transmission	60,473	1,985,022	2,045,495	43,683	1,279,942	1,323,625	16,790	705,080	721,870
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	30,960	0	30,960	22,860	0	22,860	8,100	0	8,100
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	(267,482)	0	(267,482)	(122,834)	0	(122,834)	(144,648)	0	(144,648)
99	407434	EIM Deferred O&M	(19,895)	0	(19,895)	0	0	0	(19,895)	0	(19,895)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,036,089)	0	(1,036,089)	(686,644)	0	(686,644)	(349,445)	0	(349,445)
99	407451	Deferral CEIP	(99,503)	0	(99,503)	(99,503)	0	(99,503)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(274,841)	0	(274,841)	0	0	0	(274,841)	0	(274,841)
99	407494	Amortization of Schedule 98 REC Rev	6,028	0	6,028	6,028	0	6,028	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	1,925,878	1,925,878	0	1,241,805	1,241,805	0	684,073	684,073
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(176,445)	6,538,585	6,362,140	88,498	4,216,078	4,304,576	(264,943)	2,322,507	2,057,564
		TOTAL PRODUCTION & TRANSMISSION EXPEN	8,730,551	38,913,297	47,643,848	4,066,334	25,091,289	29,157,623	4,664,217	13,822,008	18,486,225

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	193,436	272,573	466,009	132,472	179,972	312,444	60,964	92,601	153,565
3	582000	Station Expense	78,164	6,024	84,188	50,856	3,977	54,833	27,308	2,047	29,355
3	583000	Overhead Line Expense	191,963	88,941	280,904	124,169	58,725	182,894	67,794	30,216	98,010
3	584000	Underground Line Expense	255,654	0	255,654	146,916	0	146,916	108,738	0	108,738
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	736	0	736	736	0	736	0	0	0
3	586000	Meter Expense	222,011	1,479	223,490	179,712	977	180,689	42,299	502	42,801
3	587000	Customer Installations Expense	62,597	8,716	71,313	33,867	5,755	39,622	28,730	2,961	31,691
3	588000	Miscellaneous Distribution Expense	722,230	324,675	1,046,905	586,524	214,373	800,897	135,706	110,302	246,008
3	589000	Rent	0	21,114	21,114	0	13,941	13,941	0	7,173	7,173
MAINTENANCE:											
3	590000	Supervision & Engineering	10,525	84,983	95,508	9,647	56,112	65,759	878	28,871	29,749
3	591000	Structures	46,440	407	46,847	43,477	269	43,746	2,963	138	3,101
3	592000	Station Equipment	62,918	4,865	67,783	24,781	3,212	27,993	38,137	1,653	39,790
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,615,085	(12)	1,615,073	950,434	(8)	950,426	664,651	(4)	664,647
3	594000	Underground Lines	50,339	0	50,339	25,538	0	25,538	24,801	0	24,801
3	595000	Line Transformers	20,943	0	20,943	15,857	0	15,857	5,086	0	5,086
3	596000	Street Light & Signal System Maintenance Exp	1,337	0	1,337	1,489	0	1,489	(152)	0	(152)
3	597000	Meters	8,040	0	8,040	7,127	0	7,127	913	0	913
3	598000	Miscellaneous Distribution Expense	32,452	13,455	45,907	26,768	8,884	35,652	5,684	4,571	10,255
TOTAL DISTRIBUTION OPERATING EXP			3,574,870	827,220	4,402,090	2,360,370	546,189	2,906,559	1,214,500	281,031	1,495,531
E-DEPX		Depreciation Expense-Distribution	4,994,248	7,089	5,001,337	3,467,704	4,681	3,472,385	1,526,544	2,408	1,528,952
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,904	0	9,904	9,904	0	9,904	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,894,743	0	4,894,743	4,393,751	0	4,393,751	500,992	0	500,992
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,898,895	7,089	9,905,984	7,871,359	4,681	7,876,040	2,027,536	2,408	2,029,944
TOTAL DISTRIBUTION EXPENSES			13,473,765	834,309	14,308,074	10,231,729	550,870	10,782,599	3,242,036	283,439	3,525,475

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	12,095	12,095	0	7,883	7,883	0	4,212	4,212
2	902000	Meter Reading Expenses	35,998	11,010	47,008	21,974	7,176	29,150	14,024	3,834	17,858
2	903XXX	Customer Records & Collection Expenses	110,281	698,561	808,842	61,750	455,315	517,065	48,531	243,246	291,777
2	904000	Uncollectible Accounts	297,254	0	297,254	210,900	0	210,900	86,354	0	86,354
2	905000	Misc Customer Accounts	0	1,077	1,077	0	702	702	0	375	375
TOTAL CUSTOMER ACCOUNTS EXPENSES			443,533	722,743	1,166,276	294,624	471,076	765,700	148,909	251,667	400,576
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,605,606	13,389	2,618,995	2,301,015	8,727	2,309,742	304,591	4,662	309,253
2	909000	Advertising	4,702	49,697	54,399	4,254	32,392	36,646	448	17,305	17,753
2	910000	Misc Customer Service & Info Exp	0	3,957	3,957	0	2,579	2,579	0	1,378	1,378
TOTAL CUSTOMER SERVICE & INFO EXP			2,610,308	67,043	2,677,351	2,305,269	43,698	2,348,967	305,039	23,345	328,384
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	(159)	0	(159)	(159)	0	(159)	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			(159)	0	(159)	(159)	0	(159)	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	162,356	2,974,921	3,137,277	85,104	2,043,860	2,128,964	77,252	931,061	1,008,313
4	921000	Office Supplies & Expenses	56	346,446	346,502	55	238,019	238,074	1	108,427	108,428
4	922000	Admin Exp Transferred--Credit	0	(7,050)	(7,050)	0	(4,844)	(4,844)	0	(2,206)	(2,206)
4	923000	Outside Services Employed	99,197	1,035,852	1,135,049	88,178	711,661	799,839	11,019	324,191	335,210
4	924000	Property Insurance Premium	0	260,644	260,644	0	179,070	179,070	0	81,574	81,574
4	925XXX	Injuries and Damages	1,060,340	754,723	1,815,063	710,633	518,517	1,229,150	349,707	236,206	585,913
4	926XXX	Employee Pensions and Benefits	337,818	1,611,688	1,949,506	257,657	1,107,278	1,364,935	80,161	504,410	584,571
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	328,728	387,458	716,186	270,701	249,833	520,534	58,027	137,625	195,652
4	930000	Miscellaneous General Expenses	17,469	739,685	757,154	12,644	508,186	520,830	4,825	231,499	236,324
4	931000	Rents	1,400	99,460	100,860	0	68,332	68,332	1,400	31,128	32,528
4	935000	Maintenance of General Plant	168,644	1,094,165	1,262,809	118,833	751,724	870,557	49,811	342,441	392,252
TOTAL ADMIN & GEN OPERATING EXP			2,176,108	9,297,992	11,474,100	1,543,805	6,371,636	7,915,441	632,303	2,926,356	3,558,659

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	314,401	1,470,980	1,785,381	233,197	1,010,607	1,243,804	81,204	460,373	541,577
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	160,681	3,817,013	3,977,694	160,681	2,622,403	2,783,084	0	1,194,610	1,194,610
E-AMTX		Amortization Expense-General Plant - 390200, 3962	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	23,182	148,451	171,633	18,306	99,195	117,501	4,876	49,256	54,132
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	618,010	0	618,010	446,825	0	446,825	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	8,500	0	8,500	8,500	0	8,500	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	6,874	0	6,874	6,874	0	6,874	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	(109,962)	0	(109,962)	(109,962)	0	(109,962)	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	0	0	0	0	0	0	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(498,290)	0	(498,290)	(387,629)	0	(387,629)	(110,661)	0	(110,661)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(1,011,567)	0	(1,011,567)	(687,399)	0	(687,399)	(324,168)	0	(324,168)
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	100,120	428,245	528,365	73,689	294,217	367,906	26,431	134,028	160,459
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	112,262	5,925,234	6,037,496	186,067	4,067,991	4,254,058	(73,805)	1,857,243	1,783,438
		TOTAL ADMIN & GENERAL EXPENSES	2,288,370	15,223,226	17,511,596	1,729,872	10,439,627	12,169,499	558,498	4,783,599	5,342,097
		TOTAL EXPENSES BEFORE FIT	27,546,368	55,760,618	83,306,986	18,627,669	36,596,560	55,224,229	8,918,699	19,164,058	28,082,757
		NET OPERATING INCOME (LOSS) BEFORE FIT			18,229,917			10,883,720			7,346,197
E-FIT		FEDERAL INCOME TAX			1,132,487			369,222			763,265
E-FIT		DEFERRED FEDERAL INCOME TAX			(748,977)			(538,874)			(210,103)
E-FIT		AMORTIZED ITC			(54,652)			(35,240)			(19,412)
		ELECTRIC NET OPERATING INCOME (LOSS)			17,901,059			11,088,612			6,812,447

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	65.179%	34.821%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.027%	33.973%
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: E-456-1A
ELECTRIC ALLOCATION OF OTHER REVENUE	
For Month Ended April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	9,500	48,754	58,254	7,100	31,437	38,537	2,400	17,317	19,717
1	456010	Other Electric Rev-Financial	0	(14,250)	(14,250)	0	(9,188)	(9,188)	0	(5,062)	(5,062)
1	456015	Other Electric Rev-CT Fuel Sales	0	183,840	183,840	0	118,540	118,540	0	65,300	65,300
1	456016	Other Electric Rev-Resource Opt	0	1,800,000	1,800,000	0	1,160,640	1,160,640	0	639,360	639,360
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	52,680	52,680	0	33,968	33,968	0	18,712	18,712
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	(14,587)	147,302	132,715	0	94,980	94,980	(14,587)	52,322	37,735
1	456050	Other Electric Rev-Attachment Fees	137,086	0	137,086	121,716	0	121,716	15,370	0	15,370
1	456100	Transmission Revenue of Others	0	3,080,552	3,080,552	0	1,986,340	1,986,340	0	1,094,212	1,094,212
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	85,625	85,625	0	55,211	55,211	0	30,414	30,414
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	1,883,060	0	1,883,060	955,308	0	955,308	927,752	0	927,752
1	456329	Amortization Res Decoupling Deferral	1,736,403	0	1,736,403	1,240,020	0	1,240,020	496,383	0	496,383
1	456338	Non-res Decoupling Deferred Rev	1,595,046	0	1,595,046	1,203,199	0	1,203,199	391,847	0	391,847
1	456339	Amortization Non-res Decoupling	174,357	0	174,357	133,556	0	133,556	40,801	0	40,801
1	456380	Other Electric Revenue-Clearwater	89,991	0	89,991	0	0	0	89,991	0	89,991
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	(11,247)	(11,247)	0	(7,252)	(7,252)	0	(3,995)	(3,995)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	11,247	11,247	0	7,252	7,252	0	3,995	3,995
1	456730	Other Elec Rev-Intraco Thermal	0	351,208	351,208	0	226,459	226,459	0	124,749	124,749
TOTAL ACCOUNT 456			5,626,803	5,971,068	11,597,871	3,671,613	3,850,146	7,521,759	1,955,190	2,120,922	4,076,112

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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,968,823	13,968,823	0	9,007,097	9,007,097	0	4,961,726	4,961,726
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	194,006	194,006	0	125,095	125,095	0	68,911	68,911
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	1,404,807	0	1,404,807	0	0	0	1,404,807	0	1,404,807
1	555550	Non Monetary - Exchange Power	0	(15,172)	(15,172)	0	(9,783)	(9,783)	0	(5,389)	(5,389)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	36,493	36,493	0	23,531	23,531	0	12,962	12,962
1	555710	Intercompany Purchase	0	85,625	85,625	0	55,211	55,211	0	30,414	30,414
1	555740	Purchased Power - EIM	0	428,001	428,001	0	275,975	275,975	0	152,026	152,026
TOTAL ACCOUNT 555			1,404,807	14,697,776	16,102,583	0	9,477,126	9,477,126	1,404,807	5,220,650	6,625,457

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,099	527,340	531,439	4,099	340,029	344,128	0	187,311	187,311
1	557010	Other Power Supply Expense - Financial	0	1,005,518	1,005,518	0	648,358	648,358	0	357,160	357,160
1	557018	Merchandise Processing Fee	0	4,837	4,837	0	3,119	3,119	0	1,718	1,718
1	557150	Fuel - Economic Dispatch	0	(638,272)	(638,272)	0	(411,558)	(411,558)	0	(226,714)	(226,714)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(191,816)	0	(191,816)	(92,936)	0	(92,936)	(98,880)	0	(98,880)
1	557165	Other Resource Costs-CAISO Charges	0	(3,210)	(3,210)	0	(2,070)	(2,070)	0	(1,140)	(1,140)
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	11,444	11,444	0	7,379	7,379	0	4,065	4,065
1	557171	REC Broker Fees	0	1,278	1,278	0	824	824	0	454	454
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	6,622	0	6,622	6,622	0	6,622	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	834,369	0	834,369	834,369	0	834,369	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	1,347,417	0	1,347,417	1,347,417	0	1,347,417	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,178,882	0	1,178,882	1,178,882	0	1,178,882	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(73,202)	0	(73,202)	(73,202)	0	(73,202)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,802,318	0	1,802,318	0	0	0	1,802,318	0	1,802,318
99	557390	Idaho PCA Amortization	1,271,522	0	1,271,522	0	0	0	1,271,522	0	1,271,522
1	557395	Optional Renewable Power Expense Offset	0	65	65	0	42	42	0	23	23
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	22,275	22,275	0	14,363	14,363	0	7,912	7,912
1	557711	Turbine Gas Bookout Offset	0	(22,275)	(22,275)	0	(14,363)	(14,363)	0	(7,912)	(7,912)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	357,941	357,941	0	230,800	230,800	0	127,141	127,141
TOTAL ACCOUNT 557			6,248,434	1,266,941	7,515,375	3,246,709	816,923	4,063,632	3,001,725	450,018	3,451,743

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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	62,586	13,389	75,975	56,814	8,727	65,541	5,772	4,662	10,434
99	908600	Public Purpose Tariff Rider Expense Offset	2,782,619	0	2,782,619	2,451,647	0	2,451,647	330,972	0	330,972
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(239,599)	0	(239,599)	(207,446)	0	(207,446)	(32,153)	0	(32,153)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,605,606	13,389	2,618,995	2,301,015	8,727	2,309,742	304,591	4,662	309,253

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.179%	34.821%
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 April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.52%	55.52%
2	Cost of Debt		5.228%	5.235%
	Total Weighted Cost		2.903%	2.906%
E-APL	Net Rate Base	3,344,875,207	2,248,926,766	1,095,948,441
	Interest Deduction for FIT Calculation	97,134,606	65,286,344	31,848,262
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 April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	101,536,903	66,107,949	35,428,954	
E-OPS	Less: Operating & Maintenance Expense	61,001,366	38,789,555	22,211,811	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,956,634	10,431,212	4,525,422	
E-OTX	Less: Taxes Other than FIT	7,348,986	6,003,462	1,345,524	
	Net Operating Income Before FIT	18,229,917	10,883,720	7,346,197	
E-INT	Less: Monthly Interest Expense	8,094,551	5,440,529	2,654,022	
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)	
E-SCM	Plus: Schedule M Adjustments	(4,740,362)	(3,684,992)	(1,055,370)	
	Taxable Net Operating Income	5,392,795	1,758,199	3,634,596	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	1,132,487	369,222	763,265	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	1,132,487	369,222	763,265	
E-DTE	Deferred FIT	300,992	399,634	(98,642)	
E-DTE	Customer Tax Credit Amortization	(1,049,969)	(938,508)	(111,461)	
1	411400 Amortized Investment Tax Credit	(54,652)	(35,240)	(19,412)	
	Total Net FIT/Deferred FIT	328,858	(204,892)	533,750	
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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		6,934,266	9,875,966	16,810,232	4,920,297	6,593,975	11,514,272	2,013,969	3,281,991	5,295,960
12	997001 Contributions In Aid of Construction		0	838,333	838,333	0	560,174	560,174	0	278,159	278,159
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	(32,211)	(32,211)	0	(21,523)	(21,523)	0	(10,688)	(10,688)
99	997007 Idaho PCA		3,053,945	0	3,053,945	0	0	0	3,053,945	0	3,053,945
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	17,600	17,600	0	8,740	8,740
99	997018 DSM Tariff Rider		(2,055,726)	(283)	(2,056,009)	(1,293,111)	(189)	(1,293,300)	(762,615)	(94)	(762,709)
12	997020 FAS87 Current Pension Accrual		0	(213,129)	(213,129)	0	(142,413)	(142,413)	0	(70,716)	(70,716)
12	997027 Uncollectibles		144,999	(288,168)	(143,169)	60,735	(192,554)	(131,819)	84,264	(95,614)	(11,350)
99	997031 Decoupling Mechanism		(5,388,868)	0	(5,388,868)	(3,532,084)	0	(3,532,084)	(1,856,784)	0	(1,856,784)
12	997032 Interest Rate Swaps		0	333,903	333,903	0	223,114	223,114	0	110,789	110,789
99	997033 BPA Residential Exchange		474,102	0	474,102	321,833	0	321,833	152,269	0	152,269
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	32,917	32,917	0	22,615	22,615	0	10,302	10,302
99	997043 Washington Deferred Power Costs		2,188,408	0	2,188,408	2,188,408	0	2,188,408	0	0	0
12	997044 Non-Monetary Power Costs		0	(15,172)	(15,172)	0	(10,138)	(10,138)	0	(5,034)	(5,034)
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	(196,037)	(196,037)	0	(130,992)	(130,992)	0	(65,045)	(65,045)
12	997049 Tax Depreciation		0	(15,166,589)	(15,166,589)	0	(10,134,315)	(10,134,315)	0	(5,032,274)	(5,032,274)
99	997058 Colstrip Community Fund		62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement		0	33,333	33,333	0	22,273	22,273	0	11,060	11,060
12	997063 CDA Lake Settlement		0	73,674	73,674	0	49,229	49,229	0	24,445	24,445
99	997065 Amortization - Unbilled Revenue Add-Ins		(329,924)	0	(329,924)	(241,354)	0	(241,354)	(88,570)	0	(88,570)
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	906,056	906,056	0	605,427	605,427	0	300,629	300,629
12	997081 Deferred Compensation		0	(12,352)	(12,352)	0	(8,254)	(8,254)	0	(4,098)	(4,098)
4	997082 Meal Disallowances		0	43,873	43,873	0	30,142	30,142	0	13,731	13,731
12	997083 Paid Time Off		0	360,382	360,382	0	240,807	240,807	0	119,575	119,575
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(184,318)	0	(184,318)	0	0	0	(184,318)	0	(184,318)
99	997095 WA REC Deferral		1,105,681	0	1,105,681	1,105,681	0	1,105,681	0	0	0
12	997096 CDA Settlement Costs		0	2,727	2,727	0	1,822	1,822	0	905	905
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	(3,508,050)	(3,508,050)	0	(1,741,950)	(1,741,950)
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	(18,861)	(10,767)	0	(12,603)	(12,603)	8,094	(6,258)	1,836
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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997117 Colstrip Plant Adjustment	(353,900)	0	(353,900)	(206,626)	0	(206,626)	(147,274)	0	(147,274)
99	997119 AFUDC Tax CPI	0	392,076	392,076	0	261,985	261,985	0	130,091	130,091
99	997120 Transportation Tax Disallowance	0	9,237	9,237	0	6,172	6,172	0	3,065	3,065
99	997122 Regulatory Fees	(109,962)	0	(109,962)	(109,962)	0	(109,962)	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	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
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	(97,514)	(97,514)	0	(48,421)	(48,421)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,353,105)	(1,353,105)	0	(671,895)	(671,895)
99	997130 Wild Fire Resiliency Deferral	150,763	0	150,763	90,238	0	90,238	60,525	0	60,525
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	(99,503)	0	(99,503)	(99,503)	0	(99,503)	0	0	0
99	997138 Intervenor Funding	9,289	0	9,289	9,289	0	9,289	0	0	0
99	997139 Pension Settlement	0	39,343	39,343	0	26,289	26,289	0	13,054	13,054
99	997140 Insurance Balancing	(1,004,077)	0	(1,004,077)	(679,909)	0	(679,909)	(324,168)	0	(324,168)
99	997141 CCA	126,824	0	126,824	0	0	0	126,824	0	126,824
99	997143 Depreciation Rate Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
99	997145 Sec 174 Research Costs	0	238,240	238,240	0	159,192	159,192	0	79,048	79,048
	TOTAL SCHEDULE M ADJUSTMENTS	5,250,308	(9,990,670)	(4,740,362)	2,998,375	(6,683,367)	(3,684,992)	2,251,933	(3,307,303)	(1,055,370)

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%	66.820%	33.180%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/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	1,031,884	1,031,884	0	689,505	689,505	0	342,379	342,379
99	410100	Deferred Federal Income Tax Expense - Washingto	(119,618)	0	(119,618)	(119,618)	0	(119,618)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	77,914	0	77,914	0	0	0	77,914	0	77,914
	410100	Total	(41,704)	1,031,884	990,180	(119,618)	689,505	569,887	77,914	342,379	420,293
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,262,950)	(1,262,950)	0	(843,903)	(843,903)	0	(419,047)	(419,047)
99	411100	Deferred Federal Income Tax Expense - Washingto	523,222	0	523,222	523,222	0	523,222	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(180,887)	0	(180,887)	0	0	0	(180,887)	0	(180,887)
	411100	Total	342,335	(1,262,950)	(920,615)	523,222	(843,903)	(320,681)	(180,887)	(419,047)	(599,934)
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			532,058	(231,066)	300,992	554,032	(154,398)	399,634	(21,974)	(76,668)	(98,642)
99	411193	Customer Tax Credit Amortization - Washington	(938,508)	0	(938,508)	(938,508)	0	(938,508)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(111,461)	0	(111,461)	0	0	0	(111,461)	0	(111,461)
	411193	Total	(1,049,969)	0	(1,049,969)	(938,508)	0	(938,508)	(111,461)	0	(111,461)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.820%			33.180%	
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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	112,358	112,358	0	72,448	72,448	0	39,910	39,910
1	408150 R&P Property Tax--Production	0	1,357,662	1,357,662	0	875,420	875,420	0	482,242	482,242
1	408180 R&P Property Tax--Transmission	0	450,521	450,521	0	290,496	290,496	0	160,025	160,025
1	409100 State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
	TOTAL PRODUCTION & TRANSMISSION	0	1,925,878	1,925,878	0	1,241,805	1,241,805	0	684,073	684,073
DISTRIBUTION										
99	408110 State Excise Tax	2,069,527	0	2,069,527	2,069,527	0	2,069,527	0	0	0
99	408120 Municipal Occupation & License Tax	2,096,574	0	2,096,574	1,753,926	0	1,753,926	342,648	0	342,648
99	408160 Miscellaneous State or Local Tax--WA	26	0	26	0	0	0	26	0	26
99	408170 R&P Property Tax--Distribution	730,825	0	730,825	570,298	0	570,298	160,527	0	160,527
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 Amortizat	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
	TOTAL DISTRIBUTION	4,894,743	0	4,894,743	4,393,751	0	4,393,751	500,992	0	500,992
ADMINISTRATIVE & GENERAL										
99	408115 Payroll Taxes	100,120	428,245	528,365	73,689	294,217	367,906	26,431	134,028	160,459
	TOTAL A&G	100,120	428,245	528,365	73,689	294,217	367,906	26,431	134,028	160,459
	TOTAL TAXES OTHER THAN FIT	4,994,863	2,354,123	7,348,986	4,467,440	1,536,022	6,003,462	527,423	818,101	1,345,524

ALLOCATION RATIOS:

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

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,091,666	7,091,666	0	4,572,706	4,572,706	0	2,518,960	2,518,960
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	973,403	973,403	0	627,650	627,650	0	345,753	345,753
1	182381	CDA Settlement Past Storage	0	26,301,548	26,301,548	0	16,959,238	16,959,238	0	9,342,310	9,342,310
1	302000	Franchises & Consents	2,832,388	44,049,218	46,881,606	2,832,388	28,402,936	31,235,324	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)	5,925,324	104,800,084	110,725,408	5,925,324	72,000,802	77,926,126	0	32,799,282	32,799,282
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	34,812,209	34,812,209	0	23,917,032	23,917,032	0	10,895,177	10,895,177
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	3,755,446	59,497	3,814,943	3,755,446	40,876	3,796,322	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,637,598	16,637,598	0	11,430,529	11,430,529	0	5,207,069	5,207,069
TOTAL INTANGIBLE PLANT			12,832,874	351,990,979	364,823,853	12,832,874	237,926,354	250,759,228	0	114,064,625	114,064,625
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	111,984,077	28,874,296	140,858,373	73,164,455	18,618,146	91,782,601	38,819,622	10,256,150	49,075,772
1	312000	Boiler Plant	146,593,644	75,227,115	221,820,759	93,290,143	48,506,444	141,796,587	53,303,501	26,720,671	80,024,172
1	313000	Generators	360,825	0	360,825	232,215	0	232,215	128,610	0	128,610
1	314000	Turbogenerator Units	39,764,105	18,659,818	58,423,923	25,991,043	12,031,851	38,022,894	13,773,062	6,627,967	20,401,029
1	315000	Accessory Electric Equipment	18,401,124	12,501,086	30,902,210	12,020,528	8,060,700	20,081,228	6,380,596	4,440,386	10,820,982
1	316000	Miscellaneous Power Plant Equipment	15,018,384	2,804,155	17,822,539	9,812,024	1,808,119	11,620,143	5,206,360	996,036	6,202,396
TOTAL STEAM PRODUCTION PLANT			332,122,159	141,924,052	474,046,211	214,510,408	91,512,629	306,023,037	117,611,751	50,411,423	168,023,174
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	117,552,266	117,552,266	0	75,797,701	75,797,701	0	41,754,565	41,754,565
1	332XXX	Reservoirs, Dams, & Waterways	0	266,516,104	266,516,104	0	171,849,584	171,849,584	0	94,666,520	94,666,520
1	333000	Waterwheels, Turbines, & Generators	0	236,058,325	236,058,325	0	152,210,408	152,210,408	0	83,847,917	83,847,917
1	334000	Accessory Electric Equipment	0	86,504,854	86,504,854	0	55,778,330	55,778,330	0	30,726,524	30,726,524
1	335XXX	Miscellaneous Power Plant Equipment	0	14,382,185	14,382,185	0	9,273,633	9,273,633	0	5,108,552	5,108,552
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	793,312,765	793,312,765	0	511,528,071	511,528,071	0	281,784,694	281,784,694
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	17,627,913	17,627,913	0	11,366,478	11,366,478	0	6,261,435	6,261,435
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,210	21,071,210	0	13,586,716	13,586,716	0	7,484,494	7,484,494
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	240,192,638	240,192,638	0	154,876,213	154,876,213	0	85,316,425	85,316,425
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	26,603,210	26,603,210	0	17,153,750	17,153,750	0	9,449,460	9,449,460
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	1,626,750	1,626,750	0	1,048,928	1,048,928	0	577,822	577,822
TOTAL OTHER PRODUCTION PLANT			0	329,662,041	329,662,041	0	212,566,083	212,566,083	0	117,095,958	117,095,958
TOTAL PRODUCTION PLANT			332,122,159	1,264,898,858	1,597,021,017	214,510,408	815,606,783	1,030,117,191	117,611,751	449,292,075	566,903,826

			*****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	29,382,351	30,010,709	410,632	18,945,740	19,356,372	217,726	10,436,611	10,654,337
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	17,456	37,356,962	37,374,418	11,249	24,087,769	24,099,018	6,207	13,269,193	13,275,400
1	353XXX	Station Equipment	12,908,161	382,751,255	395,659,416	8,436,847	246,798,009	255,234,856	4,471,314	135,953,246	140,424,560
1	354000	Towers & Fixtures	15,999,604	1,142,818	17,142,422	10,456,505	736,889	11,193,394	5,543,099	405,929	5,949,028
1	355000	Poles & Fixtures	5,418	382,675,350	382,680,768	3,541	246,749,066	246,752,607	1,877	135,926,284	135,928,161
1	356000	Overhead Conductors & Devices	12,540,396	178,656,535	191,196,931	8,194,992	115,197,734	123,392,726	4,345,404	63,458,801	67,804,205
1	357000	Underground Conduit	0	3,296,866	3,296,866	0	2,125,819	2,125,819	0	1,171,047	1,171,047
1	358000	Underground Conductors & Devices	0	6,774,403	6,774,403	0	4,368,135	4,368,135	0	2,406,268	2,406,268
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			42,178,227	1,024,565,844	1,066,744,071	27,565,284	660,640,056	688,205,340	14,612,943	363,925,788	378,538,731
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	4,169,342	0	4,169,342	1,412,415	0	1,412,415	2,756,927	0	2,756,927
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,070,080	0	31,070,080	23,351,767	0	23,351,767	7,718,313	0	7,718,313
3	362000	Station Equipment	172,326,902	3,297,246	175,624,148	115,334,155	2,177,073	117,511,228	56,992,747	1,120,173	58,112,920
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	595,232,419	0	595,232,419	394,516,511	0	394,516,511	200,715,908	0	200,715,908
99	365000	Overhead Conductors & Devices	372,317,676	0	372,317,676	234,072,452	0	234,072,452	138,245,224	0	138,245,224
99	366000	Underground Conduit	178,920,182	0	178,920,182	119,219,090	0	119,219,090	59,701,092	0	59,701,092
99	367000	Underground Conductors & Devices	296,745,172	0	296,745,172	196,877,891	0	196,877,891	99,867,281	0	99,867,281
99	368000	Line Transformers	364,814,130	0	364,814,130	256,059,125	0	256,059,125	108,755,005	0	108,755,005
99	369XXX	Services	229,003,663	0	229,003,663	147,875,219	0	147,875,219	81,128,444	0	81,128,444
99	371XXX	Installations on Customers' Premises	12,089,719	0	12,089,719	12,089,719	0	12,089,719	0	0	0
99	370XXX	Meters	87,929,576	0	87,929,576	63,147,098	0	63,147,098	24,782,478	0	24,782,478
99	373XXX	Street Light & Signal Systems	85,667,577	0	85,667,577	56,470,425	0	56,470,425	29,197,152	0	29,197,152
TOTAL DISTRIBUTION PLANT			2,442,547,848	3,297,246	2,445,845,094	1,630,790,232	2,177,073	1,632,967,305	811,757,616	1,120,173	812,877,789
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	27,997,727	113,077,451	141,075,178	18,172,430	77,687,601	95,860,031	9,825,297	35,389,850	45,215,147
4	391XXX	Office Furniture & Equipment	2,376,627	45,461,205	47,837,832	2,361,091	31,233,212	33,594,303	15,536	14,227,993	14,243,529
4	392XXX	Transportation Equipment	39,988,050	33,415,404	73,403,454	27,007,956	22,957,385	49,965,341	12,980,094	10,458,019	23,438,113
4	393000	Stores Equipment	893,316	4,358,051	5,251,367	708,064	2,994,112	3,702,176	185,252	1,363,939	1,549,191
4	394000	Tools, Shop & Garage Equipment	3,252,470	19,295,467	22,547,937	1,876,208	13,256,565	15,132,773	1,376,262	6,038,902	7,415,164
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	3,727,864	4,128,941	398,866	2,561,154	2,960,020	2,211	1,166,710	1,168,921
4	396XXX	Power Operated Equipment	20,405,116	5,831,304	26,236,420	12,500,353	4,006,281	16,506,634	7,904,763	1,825,023	9,729,786
4	397XXX	Communications Equipment	29,450,312	111,838,582	141,288,894	22,826,430	76,836,461	99,662,891	6,623,882	35,002,121	41,626,003
4	398000	Miscellaneous Equipment	10,423	862,025	872,448	0	592,237	592,237	10,423	269,788	280,211
TOTAL GENERAL PLANT			126,291,070	348,047,164	474,338,234	86,662,628	239,118,843	325,781,471	39,628,442	108,928,321	148,556,763
TOTAL PLANT IN SERVICE			2,955,972,178	2,992,800,091	5,948,772,269	1,972,361,426	1,955,469,109	3,927,830,535	983,610,752	1,037,330,982	2,020,941,734

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended April 30, 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	(301,784,465)	(78,547,783)	(380,332,248)	(200,459,317)	(50,647,610)	(251,106,927)	(101,325,148)	(27,900,173)	(129,225,321)
E-ADEP		Hydro Production Plant	0	(208,377,357)	(208,377,357)	0	(134,361,720)	(134,361,720)	0	(74,015,637)	(74,015,637)
E-ADEP		Other Production Plant	0	(182,898,032)	(182,898,032)	0	(117,932,651)	(117,932,651)	0	(64,965,381)	(64,965,381)
E-ADEP		Transmission Plant	(28,314,118)	(262,177,228)	(290,491,346)	(17,387,983)	(169,051,877)	(186,439,860)	(10,926,135)	(93,125,351)	(104,051,486)
E-ADEP		Distribution Plant	(803,498,672)	(598,802)	(804,097,474)	(502,979,430)	(395,371)	(503,374,801)	(300,519,242)	(203,431)	(300,722,673)
E-ADEP		General Plant	(51,770,372)	(115,314,800)	(167,085,172)	(34,568,428)	(79,224,727)	(113,793,155)	(17,201,944)	(36,090,073)	(53,292,017)
TOTAL ACCUMULATED DEPRECIATION			(1,185,367,627)	(847,914,002)	(2,033,281,629)	(755,395,158)	(551,613,956)	(1,307,009,114)	(429,972,469)	(296,300,046)	(726,272,515)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,996,759)	(19,996,759)	0	(12,893,910)	(12,893,910)	0	(7,102,849)	(7,102,849)
E-AAMT		Distribution-Franchises/Misc Intangibles	(609,920)	0	(609,920)	(609,920)	0	(609,920)	0	0	0
E-AAMT		General Plant - 303000	0	(4,105,878)	(4,105,878)	0	(2,815,636)	(2,815,636)	0	(1,290,242)	(1,290,242)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,760,858)	(144,602,470)	(150,363,328)	(5,760,858)	(99,346,234)	(105,107,092)	0	(45,256,236)	(45,256,236)
E-AAMT		General Plant - 390200, 396200	0	(1,702,774)	(1,702,774)	0	(1,169,857)	(1,169,857)	0	(532,917)	(532,917)
TOTAL ACCUMULATED AMORTIZATION			(6,370,778)	(170,407,881)	(176,778,659)	(6,370,778)	(116,225,637)	(122,596,415)	0	(54,182,244)	(54,182,244)
TOTAL ACCUMULATED DEPR/AMORT			(1,191,738,405)	(1,018,321,883)	(2,210,060,288)	(761,765,936)	(667,839,593)	(1,429,605,529)	(429,972,469)	(350,482,290)	(780,454,759)
NET ELECTRIC UTILITY PLANT before ADFIT			1,764,233,773	1,974,478,208	3,738,711,981	1,210,595,490	1,287,629,516	2,498,225,006	553,638,283	686,848,692	1,240,486,975
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	(544,581,792)	(544,581,792)	0	(363,889,553)	(363,889,553)	0	(180,692,239)	(180,692,239)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,429,309)	(45,429,309)	0	(31,211,298)	(31,211,298)	0	(14,218,011)	(14,218,011)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(5,009,208)	(5,009,208)	0	(3,441,476)	(3,441,476)	0	(1,567,732)	(1,567,732)
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	(5,523,325)	(5,523,325)	0	(3,561,440)	(3,561,440)	0	(1,961,885)	(1,961,885)
1		ADFIT - CDA Settlement Costs (283333)	0	(204,415)	(204,415)	0	(131,807)	(131,807)	0	(72,608)	(72,608)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(933,249)	(933,249)	0	(623,597)	(623,597)	0	(309,652)	(309,652)
TOTAL ACCUMULATED DFIT			0	(601,658,280)	(601,658,280)	0	(402,843,357)	(402,843,357)	0	(198,814,923)	(198,814,923)
NET ELECTRIC UTILITY PLANT			1,764,233,773	1,372,819,928	3,137,053,701	1,210,595,490	884,786,159	2,095,381,649	553,638,283	488,033,769	1,041,672,052

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.027%	33.973%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.820%	33.180%
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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,764,233,773	1,372,819,928	3,137,053,701	1,210,595,490	884,786,159	2,095,381,649	553,638,283	488,033,769	1,041,672,052
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,156,999	44,296,946	52,453,945	6,163,669	30,433,331	36,597,000	1,993,330	13,863,615	15,856,945
4	Accumulated Amortization - AFUDC (182318)	(1,647,907)	(7,613,518)	(9,261,425)	(1,242,435)	(5,230,715)	(6,473,150)	(405,472)	(2,382,803)	(2,788,275)
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)	2,361,405	0	2,361,405	0	0	0	2,361,405	0	2,361,405
99	ADFIT - Boulder Park Disallowed (190040)	50,105	0	50,105	0	0	0	50,105	0	50,105
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 (182333)	14,121,302	0	14,121,302	14,121,302	0	14,121,302	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,383,042	0	21,383,042	21,383,042	0	21,383,042	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,455,912)	0	(7,455,912)	(7,455,912)	0	(7,455,912)	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)	(4,765,919)	0	(4,765,919)	(1,354,648)	0	(1,354,648)	(3,411,271)	0	(3,411,271)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(9,698,069)	0	(9,698,069)	(9,235,227)	0	(9,235,227)	(462,842)	0	(462,842)
99	ADFIT-Customer Tax Credit (190393)	2,036,595	0	2,036,595	1,939,398	0	1,939,398	97,197	0	97,197
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,216,575)	0	(6,216,575)	(3,483,248)	0	(3,483,248)	(2,733,327)	0	(2,733,327)
99	Colstrip-Regulatory Asset (182327)	21,127,634	0	21,127,634	12,336,284	0	12,336,284	8,791,350	0	8,791,350
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(107,689)	0	(107,689)	225,602	0	225,602	(333,291)	0	(333,291)
99	Colstrip Reg Asset ADFIT (283376)	(3,066,178)	0	(3,066,178)	(2,127,285)	0	(2,127,285)	(938,893)	0	(938,893)
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)	(9,278,087)	0	(9,278,087)	(6,651,504)	0	(6,651,504)	(2,626,583)	0	(2,626,583)
99	Colstrip ARO Liability (230027)	(15,439,161)	0	(15,439,161)	(10,089,495)	0	(10,089,495)	(5,349,666)	0	(5,349,666)
99	Colstrip ARO ADFIT (190376)	3,242,224	0	3,242,224	2,118,794	0	2,118,794	1,123,430	0	1,123,430
99	Colstrip ARO ADFIT (283377)	(1,650,940)	0	(1,650,940)	(955,352)	0	(955,352)	(695,588)	0	(695,588)
99	Customer Deposits (235199)	(8,246)	0	(8,246)	(8,246)	0	(8,246)	0	0	0
C-WKC	Working Capital	143,453,745	0	143,453,745	101,456,958	0	101,456,958	41,996,787	0	41,996,787
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	171,138,078	36,683,428	207,821,506	128,342,501	25,202,616	153,545,117	42,795,577	11,480,812	54,276,389
	NET RATE BASE	1,935,371,851	1,409,503,356	3,344,875,207	1,338,937,991	909,988,775	2,248,926,766	596,433,860	499,514,581	1,095,948,441

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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	277,396	277,396			277,396	277,396		178,865	178,865		98,531	98,531	
	Steam (ED-ID)	389,432	389,432		389,432		389,432				389,432		389,432	
	Steam (ED-WA)	1,005,129	1,005,129		1,005,129		1,005,129	1,005,129		1,005,129				
1	Hydro (ED-AN)	1,315,930	1,315,930			1,315,930	1,315,930		848,512	848,512		467,418	467,418	
1	Other (ED-AN)	843,524	843,524			843,524	843,524		543,904	543,904		299,620	299,620	
Total Electric Production		3,831,411	3,831,411		1,394,561	2,436,850	3,831,411	1,005,129	1,571,281	2,576,410	389,432	865,569	1,255,001	
Electric Transmission														
1	ED-AN	1,985,022	1,985,022			1,985,022	1,985,022		1,279,942	1,279,942		705,080	705,080	
	ED-ID	16,790	16,790		16,790		16,790				16,790		16,790	
	ED-WA	43,683	43,683		43,683		43,683	43,683		43,683			43,683	
Total Electric Transmission		2,045,495	2,045,495		60,473	1,985,022	2,045,495	43,683	1,279,942	1,323,625	16,790	705,080	721,870	
Electric Distribution														
3	ED-AN	7,089	7,089			7,089	7,089		4,681	4,681		2,408	2,408	
	ED-ID	1,526,544	1,526,544		1,526,544		1,526,544				1,526,544		1,526,544	
	ED-WA	3,467,704	3,467,704		3,467,704		3,467,704	3,467,704		3,467,704			3,467,704	
Total Electric Distribution		5,001,337	5,001,337		4,994,248	7,089	5,001,337	3,467,704	4,681	3,472,385	1,526,544	2,408	1,528,952	
Gas Underground Storage														
	GD-AN	64,827		64,827										
	GD-OR	11,265				11,265								
Total Gas Underground Storage		76,092		64,827		11,265								
Gas Distribution														
	GD-AN	4,408		4,408										
	GD-ID	567,428		567,428										
	GD-WA	1,459,675		1,459,675										
	GD-OR	977,339				977,339								
Total Gas Distribution		3,008,850		2,031,511		977,339								
General Plant														
4	ED-AN	223,282	223,282			223,282	223,282		153,401	153,401		69,881	69,881	
	ED-ID	53,064	53,064		53,064		53,064				53,064		53,064	
	ED-WA	138,498	138,498		138,498		138,498	138,498		138,498			138,498	
7,4	CD-AA	1,652,460	1,181,046	325,535	145,879	1,181,046	1,181,046		811,414	811,414		369,632	369,632	
9,4	CD-AN	85,100	66,652	18,448		66,652	66,652		45,792	45,792		20,860	20,860	
9	CD-ID	35,928	28,140	7,788		28,140	28,140				28,140		28,140	
9	CD-WA	120,910	94,699	26,211		94,699	94,699	94,699		94,699			94,699	
8	GD-AA	26,407		18,174	8,233									
	GD-AN	1,095		1,095										
	GD-ID	4,791		4,791										
	GD-WA	95,518		95,518										
	GD-OR	16,111			16,111									
Total General Plant		2,453,164	1,785,381	497,560	170,223	314,401	1,470,980	1,785,381	233,197	1,010,607	1,243,804	81,204	460,373	541,577
Total Depreciation Expense		16,416,349	12,663,624	2,593,898	1,158,827	6,763,683	5,899,941	12,663,624	4,749,713	3,866,511	8,616,224	2,013,970	2,033,430	4,047,400

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	66.027%	33.973%
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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
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	9,415	9,415		9,415		9,415	9,415						
	Misc Intangible Plt (30300)	ED-WA	489	489		489		489	489						
Total Distribution			9,904	9,904		9,904		9,904	9,904						
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	4,351,066	3,109,794	857,160	384,112		3,109,794	3,109,794		2,136,522	2,136,522		973,272	973,272
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	
9,4		CD-WA	55,365	43,363	12,002			43,363	43,363	43,363		43,363		0	0
4		ED-AN	703,809	703,809				703,809	703,809		483,538	483,538		220,271	220,271
		ED-ID	0	0				0	0				0	0	
		ED-WA	117,318	117,318				117,318	117,318	117,318		117,318			
8		GD-AA	25,200		17,344	7,856									
		GD-AN	0		0										
		GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plt - 3031XX			5,263,035	3,977,694	887,450	397,891		3,817,013	3,817,013		2,622,403	2,622,403		1,194,610	1,194,610
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			5,445,846	4,146,611	897,741	401,494		3,976,026	3,976,026		2,727,464	2,727,464		1,248,562	1,248,562

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(78,547,783)	(78,547,783)			(78,547,783)	(78,547,783)		(50,647,610)	(50,647,610)		(27,900,173)	(27,900,173)	
	Steam (ED-ID)	(101,325,148)	(101,325,148)		(101,325,148)	(101,325,148)	(101,325,148)				(101,325,148)		(101,325,148)	
	Steam (ED-WA)	(200,459,317)	(200,459,317)		(200,459,317)	(200,459,317)	(200,459,317)	(200,459,317)						
1	Hydro (ED-AN)	(208,377,357)	(208,377,357)			(208,377,357)	(208,377,357)		(134,361,720)	(134,361,720)		(74,015,637)	(74,015,637)	
1	Other (ED-AN)	(182,898,032)	(182,898,032)			(182,898,032)	(182,898,032)		(117,932,651)	(117,932,651)		(64,965,381)	(64,965,381)	
Total Electric Production		(771,607,637)	(771,607,637)		(301,784,465)	(469,823,172)	(771,607,637)		(200,459,317)	(302,941,981)	(503,401,298)	(101,325,148)	(166,881,191)	(268,206,339)
Electric Transmission														
1	ED-AN	(262,177,228)	(262,177,228)			(262,177,228)	(262,177,228)		(169,051,877)	(169,051,877)		(93,125,351)	(93,125,351)	
	ED-ID	(10,926,135)	(10,926,135)		(10,926,135)	(10,926,135)	(10,926,135)				(10,926,135)		(10,926,135)	
	ED-WA	(17,387,983)	(17,387,983)		(17,387,983)	(17,387,983)	(17,387,983)	(17,387,983)			(17,387,983)			
Total Electric Transmissic		(290,491,346)	(290,491,346)		(28,314,118)	(262,177,228)	(290,491,346)		(17,387,983)	(169,051,877)	(186,439,860)	(10,926,135)	(93,125,351)	(104,051,486)
Electric Distribution														
3	ED-AN	(598,802)	(598,802)			(598,802)	(598,802)		(395,371)	(395,371)		(203,431)	(203,431)	
	ED-ID	(300,519,242)	(300,519,242)		(300,519,242)	(300,519,242)	(300,519,242)				(300,519,242)		(300,519,242)	
	ED-WA	(502,979,430)	(502,979,430)		(502,979,430)	(502,979,430)	(502,979,430)	(502,979,430)			(502,979,430)			
Total Electric Distribution		(804,097,474)	(804,097,474)		(803,498,672)	(598,802)	(804,097,474)		(502,979,430)	(395,371)	(503,374,801)	(300,519,242)	(203,431)	(300,722,673)
Gas Underground Storage														
	GD-AN	(20,208,106)		(20,208,106)										
	GD-OR	(1,813,027)		(1,813,027)										
Total Gas Underground St		(22,021,133)		(20,208,106)	(1,813,027)									
Gas Distribution														
	GD-AN	(2,096,363)		(2,096,363)										
	GD-ID	(109,735,300)		(109,735,300)										
	GD-WA	(206,592,834)		(206,592,834)										
	GD-OR	(152,339,792)		(152,339,792)										
Total Gas Distribution		(470,764,289)		(318,424,497)	(152,339,792)									
General Plant														
4	ED-AN	(36,901,530)	(36,901,530)			(36,901,530)	(36,901,530)		(25,352,458)	(25,352,458)		(11,549,072)	(11,549,072)	
	ED-ID	(13,959,998)	(13,959,998)		(13,959,998)	(13,959,998)	(13,959,998)				(13,959,998)		(13,959,998)	
	ED-WA	(27,348,752)	(27,348,752)		(27,348,752)	(27,348,752)	(27,348,752)	(27,348,752)						
7,4	CD-AA	(99,795,221)	(71,325,641)	(19,659,658)	(8,809,922)	(71,325,641)	(71,325,641)		(49,002,855)	(49,002,855)		(22,322,786)	(22,322,786)	
9,4	CD-AN	(9,049,347)	(7,087,629)	(1,961,718)		(7,087,629)	(7,087,629)		(4,869,414)	(4,869,414)		(2,218,215)	(2,218,215)	
9	CD-ID	(4,139,253)	(3,241,946)	(897,307)		(3,241,946)	(3,241,946)				(3,241,946)		(3,241,946)	
9	CD-WA	(9,217,941)	(7,219,676)	(1,998,265)		(7,219,676)	(7,219,676)	(7,219,676)			(7,219,676)			
8	GD-AA	(2,833,003)		(1,949,786)	(883,217)									
	GD-AN	(4,097,935)		(4,097,935)										
	GD-ID	(2,455,728)		(2,455,728)										
	GD-WA	(13,997,163)		(13,997,163)										
	GD-OR	(6,042,830)		(6,042,830)										
Total General Plant		(229,838,701)	(167,085,172)	(47,017,560)	(15,735,969)	(51,770,372)	(115,314,800)	(167,085,172)	(34,568,428)	(79,224,727)	(113,793,155)	(17,201,944)	(36,090,073)	(53,292,017)
Total Accumulated Depr		(2,588,820,580)	(2,033,281,629)	(385,650,163)	(169,888,788)	(1,185,367,627)	(847,914,002)	(2,033,281,629)	(755,395,158)	(551,613,956)	(1,307,009,114)	(429,972,469)	(296,300,046)	(726,272,515)

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			66.027%	33.973%			
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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,838,021)	(16,838,021)			(16,838,021)	(16,838,021)		(10,857,156)	(10,857,156)		(5,980,865)	(5,980,865)	
1	Misc Intangible Plt (3030 ED-AN	(3,158,738)	(3,158,738)			(3,158,738)	(3,158,738)		(2,036,754)	(2,036,754)		(1,121,984)	(1,121,984)	
Total Production/Transmission		(19,996,759)	(19,996,759)			(19,996,759)	(19,996,759)		(12,893,910)	(12,893,910)		(7,102,849)	(7,102,849)	
Distribution														
	Franchises (302000) ED-WA	(536,205)	(536,205)			(536,205)	(536,205)	(536,205)				(536,205)	(536,205)	
	Misc Intangible Plt (3030 ED-WA	(73,715)	(73,715)			(73,715)	(73,715)	(73,715)				(73,715)	(73,715)	
Total Distribution		(609,920)	(609,920)			(609,920)	(609,920)	(609,920)				(609,920)	(609,920)	
General Plant - 303000														
7,4	CD-AA	(5,571,615)	(3,982,145)	(1,097,608)	(491,862)	(3,982,145)	(3,982,145)		(2,735,853)	(2,735,853)		(1,246,292)	(1,246,292)	
9,1	CD-AN	(157,980)	(123,733)	(34,247)		(123,733)	(123,733)		(79,783)	(79,783)		(43,950)	(43,950)	
	GD-ID	(179,159)		(179,159)										
	GD-WA	(347,715)		(347,715)										
	GD-OR	(137,535)			(137,535)									
Total General Plant - 303000		(6,394,004)	(4,105,878)	(1,658,729)	(629,397)		(4,105,878)	(4,105,878)		(2,815,636)	(2,815,636)		(1,290,242)	(1,290,242)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(176,659,350)	(126,261,971)	(34,801,891)	(15,595,488)	(126,261,971)	(126,261,971)		(86,745,761)	(86,745,761)		(39,516,210)	(39,516,210)	
9,4	CD-AN	(187,231)	(146,643)	(40,588)		(146,643)	(146,643)		(100,748)	(100,748)		(45,895)	(45,895)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(2,584,490)	(2,024,224)	(560,266)		(2,024,224)	(2,024,224)	(2,024,224)				0	0	
4	ED-AN	(18,193,856)	(18,193,856)			(18,193,856)	(18,193,856)		(12,499,725)	(12,499,725)		(5,694,131)	(5,694,131)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,736,634)	(3,736,634)			(3,736,634)	(3,736,634)	(3,736,634)						
8	GD-AA	(290,053)		(199,626)	(90,427)									
	GD-AN	0		0										
	GD-OR	(104,037)			(104,037)									
Total Misc IT Intangible Plant - 3031XX		(201,755,651)	(150,363,328)	(35,602,371)	(15,789,952)	(5,760,858)	(144,602,470)	(150,363,328)	(5,760,858)	(99,346,234)	(105,107,092)	0	(45,256,236)	(45,256,236)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,702,774)	(1,702,774)			(1,702,774)	(1,702,774)		(1,169,857)	(1,169,857)		(532,917)	(532,917)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,702,774)	(1,702,774)	0	0	0	(1,702,774)	(1,702,774)	0	(1,169,857)	(1,169,857)	0	(532,917)	(532,917)
Total Accumulated Amortization		(230,459,108)	(176,778,659)	(37,261,100)	(16,419,349)	(6,370,778)	(170,407,881)	(176,778,659)	(6,370,778)	(116,225,637)	(122,596,415)	0	(54,182,244)	(54,182,244)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	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	4,461,543	0	0	0	0	0	0	0	0	4,461,543	0	4,461,543
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,380,459	0	0	94,614,962	94,614,962	0	0	26,078,950	26,078,950	0	11,686,547	11,686,547
9	CD-WA / ID / AN	32,440,702	9,656,001	6,427,675	9,324,530	25,408,206	2,672,593	1,779,055	2,580,848	7,032,496	0	0	0
	TOTAL ACCOUNT	215,385,314	18,172,430	9,825,297	113,077,451	141,075,178	27,723,193	1,779,055	28,659,798	58,162,046	4,461,543	11,686,547	16,148,090
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,900,071	1,693,584	7,798	2,198,689	3,900,071	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	6,055	0	0	0	0	0	0	0	0	6,055	0	6,055
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	60,348,371	0	0	43,132,188	43,132,188	0	0	11,888,629	11,888,629	0	5,327,554	5,327,554
9	CD-WA / ID / AN	1,028,541	667,507	7,739	130,328	805,574	184,753	2,142	36,072	222,967	0	0	0
	TOTAL ACCOUNT	65,590,520	2,361,091	15,537	45,461,205	47,837,833	417,876	2,142	11,975,878	12,395,896	6,055	5,350,736	5,356,791
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,473,159	25,500,323	12,204,790	24,768,046	62,473,159	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,472,986	0	0	0	0	10,335,744	3,313,285	2,823,957	16,472,986	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	7,579,031	0	0	5,416,885	5,416,885	0	0	1,493,069	1,493,069	0	669,077	669,077
9	CD-WA / ID / AN	7,039,413	1,507,633	775,303	3,230,473	5,513,409	417,283	214,589	894,132	1,526,004	0	0	0
	TOTAL ACCOUNT	98,474,102	27,007,956	12,980,093	33,415,404	73,403,453	10,753,027	3,527,874	5,278,046	19,558,947	4,812,326	699,376	5,511,702

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	
9	CD-WA / ID / AN	6,089,775	649,197	185,252	3,935,185	4,769,634	179,685	51,274	1,089,182	1,320,141	0	0	
	TOTAL ACCOUNT	6,809,726	708,063	185,252	4,358,052	5,251,367	402,038	51,274	1,091,649	1,544,961	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,577,139	1,847,546	622,651	7,106,942	9,577,139	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,847,128	0	0	0	0	2,926,408	586,116	334,604	3,847,128	0	0	
99	GD-OR / AS	1,374,553	0	0	0	0	0	0	0	0	1,374,553	0	
8	GD-AA	5,852,785	0	0	0	0	0	0	4,028,121	4,028,121	0	1,824,664	
7	CD-AA	15,941,593	0	0	11,393,775	11,393,775	0	0	3,140,494	3,140,494	0	1,407,324	
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	
	TOTAL ACCOUNT	38,606,711	1,876,208	1,376,262	19,295,468	22,547,938	2,934,341	794,701	7,723,190	11,452,232	1,374,553	3,231,988	4,606,541
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,232,144	398,866	2,211	2,831,067	3,232,144	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	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	4,943,253	398,866	2,211	3,727,864	4,128,941	110,331	0	502,134	612,465	18,586	183,261	201,847
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,788,168	12,246,524	7,583,364	4,958,280	24,788,168	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,391,137	0	0	0	0	2,726,666	843,882	820,589	4,391,137	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	
	TOTAL ACCOUNT	31,118,459	12,500,353	7,904,763	5,831,304	26,236,420	2,796,921	932,839	1,061,791	4,791,551	43,834	46,654	90,488

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,338,729	12,200,968	6,554,126	22,583,635	41,338,729	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,059,242	0	0	0	0	765,394	287,726	6,122	1,059,242	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	121,356,955	0	0	86,736,243	86,736,243	0	0	23,907,320	23,907,320	0	10,713,392	10,713,392
9	CD-WA/ ID / AN	16,871,277	10,625,462	69,756	2,518,704	13,213,922	2,940,920	19,307	697,128	3,657,355	0	0	0
	TOTAL ACCOUNT	181,588,733	22,826,430	6,623,882	111,838,582	141,288,894	3,706,314	307,033	24,778,017	28,791,364	719,232	10,789,243	11,508,475
	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	844,192	0	0	603,361	603,361	0	0	166,306	166,306	0	74,525	74,525
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	1,126,141	0	10,423	862,025	872,448	0	990	168,809	169,799	9,092	74,802	83,894
	TOTAL GENERAL PLANT	663,221,665	86,662,627	39,628,442	348,047,166	474,338,235	52,105,763	7,490,690	83,848,948	143,445,401	12,303,030	33,134,999	45,438,029

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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,832,452	5,227,806	0	24,604,646	29,832,452	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	111,919,103	0	0	79,990,822	79,990,822	0	0	22,048,063	22,048,063	0	9,880,218	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	143,624,582	5,925,324	0	104,800,085	110,725,409	193,060	0	22,356,997	22,550,057	354,611	9,994,505	10,349,116
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,694,193	0	0	6,694,193	6,694,193	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	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	39,341,304	0	0	28,118,017	28,118,017	0	0	7,750,237	7,750,237	0	3,473,050	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	47,175,490	0	0	34,812,210	34,812,210	0	0	8,534,826	8,534,826	0	3,828,454	3,828,454
	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	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 April 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
9		CD-WA / ID / AN	0	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	0	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	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	0
		TOTAL ACCOUNT	4,385,587	3,755,446	0	59,497	3,814,943	546,896	0	16,399	563,295	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	402,553	0	0	402,553	402,553	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	22,715,252	0	0	16,235,045	16,235,045	0	0	4,474,905	4,474,905	0	2,005,302	2,005,302
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	23,117,805	0	0	16,637,598	16,637,598	0	0	4,474,905	4,474,905	0	2,005,302	2,005,302
		TOTAL	374,257,580	10,000,486	0	271,575,144	281,575,630	1,762,550	771,517	61,739,636	64,273,703	780,562	27,627,685	28,408,247

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-Fact	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 April 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(62,653,572)	(44,779,761)	(12,342,754)	(5,531,057)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(70,279,543)</u>	<u>(50,415,497)</u>	<u>(13,717,110)</u>	<u>(6,146,936)</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 April 30, 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	7,213,991	7,213,991	0	0	0	0	7,213,991
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	103	103	0	0	0	0	103
7/4	154550 Supply Chain Average Cost Variance	0	0	(699)	(699)	0	0	0	0	(699)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	119,110,034	50,118,397	0	169,228,431	101,456,958	41,996,787	17,653,076	8,121,610	0
TOTAL		119,110,034	50,118,397	7,213,395	176,441,826	101,456,958	41,996,787	17,653,076	8,121,610	7,213,395

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						