

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	21,654,424	14,447,901	7,206,523
	Adjustments			
	Adjusted Net Operating Income (Loss)	21,654,424	14,447,901	7,206,523
E-APL	Electric Net Rate Base	3,303,324,368	2,220,167,416	1,083,156,952
	RATE OF RETURN	0.656%	0.651%	0.665%

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 December 31, 2023 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	12-01-2023 thru 12-31-2023	416,909 100.000%	270,433 64.866%	146,476 35.134%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2023 thru 12-31-2023	4,767,536 100.000%	3,606,892 75.655%	1,160,644 24.345%
	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 December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	11-01-2023 thru 12-31-2023	1,613,327,668	1,112,515,875	500,811,793	
		Percent		100.000%	68.958%	31.042%	
11		Book Depreciation	12-01-2023 thru 12-31-2023	12,844,377	8,550,601	4,293,776	
		Percent		100.000%	66.571%	33.429%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended December 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2023 thru 12-31-2023	3,711,592,393 100.000%	2,482,564,734 66.887%	1,229,027,659 33.113%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2023 thru 12-31-2023	299,111,600 100.000%	206,510,334 69.041%	92,601,266 30.959%
14		Net Allocated Schedule M's - AMA Percent	12-01-2023 thru 12-31-2023	-6,084,282 100.000%	-4,080,812 67.071%	-2,003,470 32.929%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	45,293,396	0	45,293,396	29,559,777	0	29,559,777	15,733,619	0	15,733,619
99	442200	Commercial - Firm & Int.	29,691,396	0	29,691,396	21,222,094	0	21,222,094	8,469,302	0	8,469,302
1	442300	Industrial	9,889,776	0	9,889,776	5,400,396	0	5,400,396	4,489,380	0	4,489,380
99	444000	Public Street & Highway Lighting	635,600	0	635,600	415,029	0	415,029	220,571	0	220,571
99	448000	Interdepartmental Revenue	153,441	0	153,441	124,216	0	124,216	29,225	0	29,225
99	499XXX	Unbilled Revenue	3,641,209	0	3,641,209	2,396,366	0	2,396,366	1,244,843	0	1,244,843
TOTAL SALES TO ULTIMATE CUSTOMERS			89,304,818	0	89,304,818	59,117,878	0	59,117,878	30,186,940	0	30,186,940
1	447XXX	Sales for Resale	0	18,155,977	18,155,977	0	11,706,974	11,706,974	0	6,449,003	6,449,003
TOTAL SALES OF ELECTRICITY			89,304,818	18,155,977	107,460,795	59,117,878	11,706,974	70,824,852	30,186,940	6,449,003	36,635,943
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	9,042	0	9,042	3,900	0	3,900	5,142	0	5,142
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	1,898,373	16,059	1,914,432	1,057,918	10,355	1,068,273	840,455	5,704	846,159
1	454100	Rent from Trnsmission Joint Use	3,698	0	3,698	1,307	0	1,307	2,391	0	2,391
1	456XXX	Other Electric Revenues	4,398,433	2,555,744	6,954,177	3,266,939	1,647,944	4,914,883	1,131,494	907,800	2,039,294
TOTAL OTHER OPERATING REVENUE			6,309,546	2,623,636	8,933,182	4,330,064	1,691,721	6,021,785	1,979,482	931,915	2,911,397
TOTAL ELECTRIC REVENUE			95,614,364	20,779,613	116,393,977	63,447,942	13,398,695	76,846,637	32,166,422	7,380,918	39,547,340

***** 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	13,282	13,282	0	8,564	8,564	0	4,718	4,718
1	501XXX	Fuel	0	4,495,248	4,495,248	0	2,898,536	2,898,536	0	1,596,712	1,596,712
1	502000	Steam Expense	0	382,021	382,021	0	246,327	246,327	0	135,694	135,694
1	505000	Electric Expense	0	79,488	79,488	0	51,254	51,254	0	28,234	28,234
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	552,596	552,596	0	356,314	356,314	0	196,282	196,282
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	14,797	0	14,797	0	0	0	14,797	0	14,797
MAINTENANCE											
1	510000	Supervision & Engineering	0	21,274	21,274	0	13,717	13,717	0	7,557	7,557
1	511000	Structures	0	13,106	13,106	0	8,451	8,451	0	4,655	4,655
1	512000	Boiler Plant	0	507,601	507,601	0	327,301	327,301	0	180,300	180,300
1	513000	Electric Plant	0	116,252	116,252	0	74,959	74,959	0	41,293	41,293
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(151,525)	(151,525)	0	(97,703)	(97,703)	0	(53,822)	(53,822)
TOTAL STEAM POWER GENERATION EXP			14,797	6,029,343	6,044,140	0	3,887,720	3,887,720	14,797	2,141,623	2,156,420
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	321,782	321,782	0	207,485	207,485	0	114,297	114,297
1	536000	Water for Power	0	92,796	92,796	0	59,835	59,835	0	32,961	32,961
1	537000	Hydraulic Expense	1,049,488	280,718	1,330,206	688,779	181,007	869,786	360,709	99,711	460,420
1	538000	Electric Expense	0	478,123	478,123	0	308,294	308,294	0	169,829	169,829
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	201,534	201,534	0	129,949	129,949	0	71,585	71,585
1	540000	Rent	0	136,056	136,056	0	87,729	87,729	0	48,327	48,327
1	540100	MT Trust Funds Land Settlement Rents	492,666	0	492,666	317,277	0	317,277	175,389	0	175,389
MAINTENANCE											
1	541000	Supervision & Engineering	0	153,848	153,848	0	99,201	99,201	0	54,647	54,647
1	542000	Structures	0	29,967	29,967	0	19,323	19,323	0	10,644	10,644
1	543000	Reservoirs, Dams, & Waterways	0	60,765	60,765	0	39,181	39,181	0	21,584	21,584
1	544000	Electric Plant	0	266,602	266,602	0	171,905	171,905	0	94,697	94,697
1	545000	Miscellaneous Hydraulic Plant	0	74,155	74,155	0	47,815	47,815	0	26,340	26,340
TOTAL HYDRO POWER GENERATION EXP			1,542,154	2,096,346	3,638,500	1,006,056	1,351,724	2,357,780	536,098	744,622	1,280,720
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	52,891	52,891	0	34,104	34,104	0	18,787	18,787
1	547XXX	Fuel	0	17,119,650	17,119,650	0	11,038,750	11,038,750	0	6,080,900	6,080,900
1	548000	Generation Expense	0	403,378	403,378	0	260,098	260,098	0	143,280	143,280
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	176,115	176,115	0	113,559	113,559	0	62,556	62,556
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
MAINTENANCE											
1	551000	Supervision & Engineering	0	73,265	73,265	0	47,241	47,241	0	26,024	26,024
1	552000	Structures	0	6,777	6,777	0	4,370	4,370	0	2,407	2,407
1	553000	Generating & Electric Equipment	0	128,443	128,443	0	82,820	82,820	0	45,623	45,623
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(62,582)	(62,582)	0	(40,353)	(40,353)	0	(22,229)	(22,229)
TOTAL OTHER POWER GENERATION EXP			0	17,904,288	17,904,288	0	11,544,684	11,544,684	0	6,359,604	6,359,604

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,013,296	13,965,910	14,979,206	0	9,005,218	9,005,218	1,013,296	4,960,692	5,973,988
1	556000	System Control & Load Dispatching	0	143,595	143,595	0	92,590	92,590	0	51,005	51,005
E-557	557XXX	Other Expense	146,688	1,726,993	1,873,681	(1,497,297)	1,113,566	(383,731)	1,643,985	613,427	2,257,412
TOTAL OTHER POWER SUPPLY EXPENSE			1,159,984	15,836,498	16,996,482	(1,497,297)	10,211,374	8,714,077	2,657,281	5,625,124	8,282,405
TOTAL PRODUCTION OPERATING EXP			2,716,935	41,866,475	44,583,410	(491,241)	26,995,502	26,504,261	3,208,176	14,870,973	18,079,149
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	175,279	175,279	0	113,020	113,020	0	62,259	62,259
1	561000	Load Dispatching	0	308,491	308,491	0	198,915	198,915	0	109,576	109,576
1	562000	Station Expense	0	27,064	27,064	0	17,451	17,451	0	9,613	9,613
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	14,890	14,890	0	9,601	9,601	0	5,289	5,289
1	565XXX	Transmission of Electricity by Others	0	1,450,678	1,450,678	0	935,397	935,397	0	515,281	515,281
1	566000	Miscellaneous Transmission Expense	0	222,702	222,702	0	143,598	143,598	0	79,104	79,104
1	567000	Rent	0	(13,001)	(13,001)	0	(8,383)	(8,383)	0	(4,618)	(4,618)
MAINTENANCE											
1	568000	Supervision & Engineering	0	20,808	20,808	0	13,417	13,417	0	7,391	7,391
1	569000	Structures	0	22,627	22,627	0	14,590	14,590	0	8,037	8,037
1	570000	Station Equipment	0	102,173	102,173	0	65,881	65,881	0	36,292	36,292
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	286	153,859	154,145	0	99,208	99,208	286	54,651	54,937
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	454	4,530	4,984	454	2,921	3,375	0	1,609	1,609
TOTAL TRANSMISSION OPERATING EXP			740	2,490,100	2,490,840	454	1,605,616	1,606,070	286	884,484	884,770

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,254,628	2,678,673	3,933,301	889,322	1,727,208	2,616,530	365,306	951,465	1,316,771
E-DEPX		Depreciation Expense-Transmission	62,633	1,739,162	1,801,795	43,533	1,121,412	1,164,945	19,100	617,750	636,850
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	83,821	0	83,821	0	0	0	83,821	0	83,821
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	30,358	0	30,358	24,217	0	24,217	6,141	0	6,141
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	(243,323)	0	(243,323)	(122,834)	0	(122,834)	(120,489)	0	(120,489)
99	407434	EIM Deferred O&M	(56,126)	0	(56,126)	0	0	0	(56,126)	0	(56,126)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,593,338)	0	(1,593,338)	(1,049,011)	0	(1,049,011)	(544,327)	0	(544,327)
99	407451	Deferral CEIP	(114,796)	0	(114,796)	(114,796)	0	(114,796)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(102,081)	0	(102,081)	0	0	0	(102,081)	0	(102,081)
99	407494	Amortization of Schedule 98 REC Rev	(2,398)	0	(2,398)	(2,398)	0	(2,398)	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	1,356,571	1,356,571	0	874,717	874,717	0	481,854	481,854
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(741,802)	5,965,241	5,223,439	(412,188)	3,846,387	3,434,199	(329,614)	2,118,854	1,789,240
		TOTAL PRODUCTION & TRANSMISSION EXPEN	1,975,873	50,321,816	52,297,689	(902,975)	32,447,505	31,544,530	2,878,848	17,874,311	20,753,159

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	51,928	238,752	290,680	43,148	180,628	223,776	8,780	58,124	66,904
3	582000	Station Expense	77,106	539	77,645	58,697	408	59,105	18,409	131	18,540
3	583000	Overhead Line Expense	144,853	32,751	177,604	104,694	24,778	129,472	40,159	7,973	48,132
3	584000	Underground Line Expense	835,729	0	835,729	513,268	0	513,268	322,461	0	322,461
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	177,452	(669)	176,783	137,113	(506)	136,607	40,339	(163)	40,176
3	587000	Customer Installations Expense	63,106	7,746	70,852	39,609	5,860	45,469	23,497	1,886	25,383
3	588000	Miscellaneous Distribution Expense	386,062	274,630	660,692	294,866	207,771	502,637	91,196	66,859	158,055
3	589000	Rent	0	16,550	16,550	0	12,521	12,521	0	4,029	4,029
MAINTENANCE:											
3	590000	Supervision & Engineering	25,900	86,079	111,979	7,630	65,123	72,753	18,270	20,956	39,226
3	591000	Structures	13,198	317	13,515	6,209	240	6,449	6,989	77	7,066
3	592000	Station Equipment	50,897	(4,842)	46,055	23,990	(3,663)	20,327	26,907	(1,179)	25,728
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,865,096	(552)	2,864,544	2,313,363	(418)	2,312,945	551,733	(134)	551,599
3	594000	Underground Lines	35,790	0	35,790	28,715	0	28,715	7,075	0	7,075
3	595000	Line Transformers	10,417	0	10,417	8,669	0	8,669	1,748	0	1,748
3	596000	Street Light & Signal System Maintenance Exp	13,845	0	13,845	13,571	0	13,571	274	0	274
3	597000	Meters	5,822	0	5,822	5,961	0	5,961	(139)	0	(139)
3	598000	Miscellaneous Distribution Expense	10,335	(357)	9,978	7,389	(270)	7,119	2,946	(87)	2,859
TOTAL DISTRIBUTION OPERATING EXP			4,767,536	650,944	5,418,480	3,606,892	492,472	4,099,364	1,160,644	158,472	1,319,116
E-DEPX		Depreciation Expense-Distribution	5,201,487	7,372	5,208,859	3,438,343	5,577	3,443,920	1,763,144	1,795	1,764,939
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,676	0	9,676	9,676	0	9,676	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,791,529	0	4,791,529	4,432,171	0	4,432,171	359,358	0	359,358
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			10,002,692	7,372	10,010,064	7,880,190	5,577	7,885,767	2,122,502	1,795	2,124,297
TOTAL DISTRIBUTION EXPENSES			14,770,228	658,316	15,428,544	11,487,082	498,049	11,985,131	3,283,146	160,267	3,443,413

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	13,624	13,624	0	8,837	8,837	0	4,787	4,787
2	902000	Meter Reading Expenses	42,569	7,283	49,852	28,802	4,724	33,526	13,767	2,559	16,326
2	903XXX	Customer Records & Collection Expenses	56,888	720,766	777,654	39,102	467,532	506,634	17,786	253,234	271,020
2	904000	Uncollectible Accounts	817,086	85,300	902,386	720,622	55,331	775,953	96,464	29,969	126,433
2	905000	Misc Customer Accounts	0	7,615	7,615	0	4,940	4,940	0	2,675	2,675
TOTAL CUSTOMER ACCOUNTS EXPENSES			916,543	834,588	1,751,131	788,526	541,364	1,329,890	128,017	293,224	421,241
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,337,757	7,044	3,344,801	2,936,853	4,569	2,941,422	400,904	2,475	403,379
2	909000	Advertising	22,332	231,898	254,230	21,579	150,423	172,002	753	81,475	82,228
2	910000	Misc Customer Service & Info Exp	0	26,803	26,803	0	17,386	17,386	0	9,417	9,417
TOTAL CUSTOMER SERVICE & INFO EXP			3,360,089	265,745	3,625,834	2,958,432	172,378	3,130,810	401,657	93,367	495,024
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	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			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	139,324	726,584	865,908	68,494	499,185	567,679	70,830	227,399	298,229
4	921000	Office Supplies & Expenses	1,221	348,902	350,123	1,241	239,706	240,947	(20)	109,196	109,176
4	922000	Admin Exp Transferred--Credit	0	(11,366)	(11,366)	0	(7,809)	(7,809)	0	(3,557)	(3,557)
4	923000	Outside Services Employed	197,091	1,626,913	1,824,004	197,091	1,117,738	1,314,829	0	509,175	509,175
4	924000	Property Insurance Premium	0	270,282	270,282	0	185,692	185,692	0	84,590	84,590
4	925XXX	Injuries and Damages	307,590	594,907	902,497	205,246	408,719	613,965	102,344	186,188	288,532
4	926XXX	Employee Pensions and Benefits	295,940	3,542,957	3,838,897	222,723	2,434,118	2,656,841	73,217	1,108,839	1,182,056
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	403,423	361,301	764,724	357,527	232,967	590,494	45,896	128,334	174,230
4	930000	Miscellaneous General Expenses	4,337	276,736	281,073	3,009	190,126	193,135	1,328	86,610	87,938
4	931000	Rents	2,555	79,021	81,576	0	54,290	54,290	2,555	24,731	27,286
4	935000	Maintenance of General Plant	228,441	1,672,323	1,900,764	187,278	1,148,936	1,336,214	41,163	523,387	564,550
TOTAL ADMIN & GEN OPERATING EXP			1,580,022	9,488,560	11,068,582	1,242,609	6,503,668	7,746,277	337,413	2,984,892	3,322,305

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended December 31, 2023
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-General	280,281	1,620,141	1,900,422	212,119	1,113,085	1,325,204	68,162	507,056	575,218
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	17,055	17,055	0	7,808	7,808
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	173,961	3,693,142	3,867,103	173,961	2,537,299	2,711,260	0	1,155,843	1,155,843
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	23,893	151,953	175,846	18,789	101,637	120,426	5,104	50,316	55,420
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	407344	Regulatory Credit - Amort - WF Resiliency	732,265	0	732,265	561,080	0	561,080	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	10,571	0	10,571	10,571	0	10,571	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	10,723	0	10,723	10,723	0	10,723	0	0	0
99	407372	Amortization-Colstrip Community Fund	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	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(102,790)	0	(102,790)	(102,790)	0	(102,790)	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	(514,669)	0	(514,669)	(514,669)	0	(514,669)	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	(125,688)	0	(125,688)	(384,503)	0	(384,503)	258,815	0	258,815
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(62,791)	0	(62,791)	(34,367)	0	(34,367)	(28,424)	0	(28,424)
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	90,648	72,787	163,435	65,418	50,007	115,425	25,230	22,780	48,010
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	732,114	5,598,088	6,330,202	383,793	3,843,268	4,227,061	348,321	1,754,820	2,103,141
		TOTAL ADMIN & GENERAL EXPENSES	2,312,136	15,086,648	17,398,784	1,626,402	10,346,936	11,973,338	685,734	4,739,712	5,425,446
		TOTAL EXPENSES BEFORE FIT	23,334,869	67,167,113	90,501,982	15,957,467	44,006,232	59,963,699	7,377,402	23,160,881	30,538,283
		NET OPERATING INCOME (LOSS) BEFORE FIT			25,891,995			16,882,938			9,009,057
E-FIT		FEDERAL INCOME TAX			2,436,363			996,187			1,440,176
E-FIT		DEFERRED FEDERAL INCOME TAX			1,841,607			1,464,899			376,708
E-FIT		AMORTIZED ITC			(40,399)			(26,049)			(14,350)
		ELECTRIC NET OPERATING INCOME (LOSS)			21,654,424			14,447,901			7,206,523

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.866%	35.134%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.655%	24.345%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	12,200	58,421	70,621	10,300	37,670	47,970	1,900	20,751	22,651
1	456010	Other Electric Rev-Financial	0	(2,130,746)	(2,130,746)	0	(1,373,905)	(1,373,905)	0	(756,841)	(756,841)
1	456015	Other Electric Rev-CT Fuel Sales	0	672,998	672,998	0	433,949	433,949	0	239,049	239,049
1	456016	Other Electric Rev-Resource Opt	0	561,552	561,552	0	362,089	362,089	0	199,463	199,463
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	13,941	13,941	0	8,989	8,989	0	4,952	4,952
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,660	88,660	(13,750)	48,840	35,090
1	456050	Other Electric Rev-Attachment Fees	184,742	0	184,742	168,986	0	168,986	15,756	0	15,756
1	456100	Transmission Revenue of Others	0	2,716,939	2,716,939	0	1,751,882	1,751,882	0	965,057	965,057
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	94,791	94,791	0	61,121	61,121	0	33,670	33,670
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	958,645	0	958,645	1,184,158	0	1,184,158	(225,513)	0	(225,513)
1	456329	Amortization Res Decoupling Deferral	2,659,024	0	2,659,024	1,885,154	0	1,885,154	773,870	0	773,870
1	456338	Non-res Decoupling Deferred Rev	357,370	0	357,370	(139,797)	0	(139,797)	497,167	0	497,167
1	456339	Amortization Non-res Decoupling	192,663	0	192,663	147,423	0	147,423	45,240	0	45,240
1	456380	Other Electric Revenue-Clearwater	31,591	0	31,591	0	0	0	31,591	0	31,591
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	(27,500)	(27,500)	0	(17,732)	(17,732)	0	(9,768)	(9,768)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	27,500	27,500	0	17,732	17,732	0	9,768	9,768
1	456730	Other Elec Rev-Intraco Thermal	0	194,992	194,992	0	125,731	125,731	0	69,261	69,261
TOTAL ACCOUNT 456			4,398,432	2,555,745	6,954,177	3,266,938	1,647,945	4,914,883	1,131,494	907,800	2,039,294

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	12,172,922	12,172,922	0	7,849,100	7,849,100	0	4,323,822	4,323,822
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	24,214	24,214	0	15,613	15,613	0	8,601	8,601
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	1,013,296	0	1,013,296	0	0	0	1,013,296	0	1,013,296
1	555550	Non Monetary - Exchange Power	0	22,015	22,015	0	14,195	14,195	0	7,820	7,820
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,144	4,144	0	2,672	2,672	0	1,472	1,472
1	555710	Intercompany Purchase	0	94,791	94,791	0	61,121	61,121	0	33,670	33,670
1	555740	Purchased Power - EIM	0	1,647,824	1,647,824	0	1,062,517	1,062,517	0	585,307	585,307
TOTAL ACCOUNT 555			1,013,296	13,965,910	14,979,206	0	9,005,218	9,005,218	1,013,296	4,960,692	5,973,988

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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,872	507,928	512,800	4,872	327,512	332,384	0	180,416	180,416
1	557010	Other Power Supply Expense - Financial	0	3,274,460	3,274,460	0	2,111,372	2,111,372	0	1,163,088	1,163,088
1	557018	Merchandise Processing Fee	0	4,108	4,108	0	2,649	2,649	0	1,459	1,459
1	557150	Fuel - Economic Dispatch	0	(4,691,328)	(4,691,328)	0	(3,024,968)	(3,024,968)	0	(1,666,360)	(1,666,360)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	142,353	0	142,353	62,739	0	62,739	79,614	0	79,614
1	557165	Other Resource Costs-CAISO Charges	0	1,467	1,467	0	946	946	0	521	521
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	1,860	97,759	99,619	0	63,035	63,035	1,860	34,724	36,584
1	557171	REC Broker Fees	0	17,528	17,528	0	11,302	11,302	0	6,226	6,226
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(891)	0	(891)	(891)	0	(891)	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765
99	557280	Washington ERM Deferred	(3,393,227)	0	(3,393,227)	(3,393,227)	0	(3,393,227)	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	1,513,665	0	1,513,665	1,513,665	0	1,513,665	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	356,553	0	356,553	356,553	0	356,553	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(82,468)	0	(82,468)	(82,468)	0	(82,468)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	157,982	0	157,982	0	0	0	157,982	0	157,982
99	557390	Idaho PCA Amortization	1,377,764	0	1,377,764	0	0	0	1,377,764	0	1,377,764
1	557395	Optional Renewable Power Expense Offset	0	26	26	0	17	17	0	9	9
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	812,460	812,460	0	523,874	523,874	0	288,586	288,586
1	557711	Turbine Gas Bookout Offset	0	(812,460)	(812,460)	0	(523,874)	(523,874)	0	(288,586)	(288,586)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,515,045	2,515,045	0	1,621,701	1,621,701	0	893,344	893,344
TOTAL ACCOUNT 557			146,688	1,726,993	1,873,681	(1,497,297)	1,113,566	(383,731)	1,643,985	613,427	2,257,412

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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	70,944	7,044	77,988	63,886	4,569	68,455	7,058	2,475	9,533
99	908600	Public Purpose Tariff Rider Expense Offset	3,149,232	0	3,149,232	2,776,914	0	2,776,914	372,318	0	372,318
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	117,581	0	117,581	96,053	0	96,053	21,528	0	21,528
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,337,757	7,044	3,344,801	2,936,853	4,569	2,941,422	400,904	2,475	403,379

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.866%	35.134%
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 December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		5.035%	5.041%
	Total Weighted Cost		2.818%	2.821%
E-APL	Net Rate Base	3,303,324,368	2,220,167,416	1,083,156,952
	Interest Deduction for FIT Calculation	93,120,176	62,564,318	30,555,858
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 December 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	116,393,977	76,846,637	39,547,340	
E-OPS	Less: Operating & Maintenance Expense	68,938,277	44,416,672	24,521,605	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,252,170	10,124,714	5,127,456	
E-OTX	Less: Taxes Other than FIT	6,311,535	5,422,313	889,222	
	Net Operating Income Before FIT	25,891,995	16,882,938	9,009,057	
E-INT	Less: Monthly Interest Expense	7,760,015	5,213,693	2,546,322	
E-OTX	Less: ID ITC Deferred & Amortization	(2,160)	0	(2,160)	
E-SCM	Plus: Schedule M Adjustments	(6,528,094)	(6,925,498)	397,404	
	Taxable Net Operating Income	11,601,726	4,743,747	6,857,979	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	2,436,363	996,187	1,440,176	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	2,436,363	996,187	1,440,176	
E-DTE	Deferred FIT	3,192,596	2,722,075	470,521	
E-DTE	Customer Tax Credit Amortization	(1,350,989)	(1,257,176)	(93,813)	
1	411400 Amortized Investment Tax Credit	(40,399)	(26,049)	(14,350)	
	Total Net FIT/Deferred FIT	4,237,571	2,435,037	1,802,534	
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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		6,982,667	9,897,021	16,879,688	4,766,956	6,609,313	11,376,269	2,215,711	3,287,708	5,503,419
12	997001 Contributions In Aid of Construction		0	486,957	486,957	0	325,711	325,711	0	161,246	161,246
12	997002 Injuries and Damages		0	43,000	43,000	0	28,761	28,761	0	14,239	14,239
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	82,592	82,592	0	55,243	55,243	0	27,349	27,349
99	997007 Idaho PCA		1,479,620	0	1,479,620	0	0	0	1,479,620	0	1,479,620
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	25,992	25,992	0	17,385	17,385	0	8,607	8,607
99	997018 DSM Tariff Rider		(4,750,676)	0	(4,750,676)	(3,599,655)	0	(3,599,655)	(1,151,021)	0	(1,151,021)
12	997020 FAS87 Current Pension Accrual		0	477,581	477,581	0	319,440	319,440	0	158,141	158,141
12	997027 Uncollectibles		2,120,862	(155,133)	1,965,729	1,261,438	(103,764)	1,157,674	859,424	(51,369)	808,055
99	997031 Decoupling Mechanism		(4,167,703)	0	(4,167,703)	(3,076,939)	0	(3,076,939)	(1,090,764)	0	(1,090,764)
12	997032 Interest Rate Swaps		0	356,618	356,618	0	238,531	238,531	0	118,087	118,087
99	997033 BPA Residential Exchange		(483,351)	0	(483,351)	(308,138)	0	(308,138)	(175,213)	0	(175,213)
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	(8,314)	(8,314)	0	(5,712)	(5,712)	0	(2,602)	(2,602)
99	997043 Washington Deferred Power Costs		(1,880,453)	0	(1,880,453)	(1,880,453)	0	(1,880,453)	0	0	0
12	997044 Non-Monetary Power Costs		0	22,015	22,015	0	14,725	14,725	0	7,290	7,290
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,225	0	68,225	41,460	0	41,460	26,765	0	26,765
12	997048 AFUDC		0	183,550	183,550	0	122,771	122,771	0	60,779	60,779
12	997049 Tax Depreciation		0	(15,654,544)	(15,654,544)	0	(10,470,855)	(10,470,855)	0	(5,183,689)	(5,183,689)
99	997058 Colstrip Community Fund		62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement		0	(366,666)	(366,666)	0	(245,252)	(245,252)	0	(121,414)	(121,414)
12	997063 CDA Lake Settlement		0	73,674	73,674	0	49,278	49,278	0	24,396	24,396
99	997065 Amortization - Unbilled Revenue Add-Ins		164,069	0	164,069	100,837	0	100,837	63,232	0	63,232
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	244,680	244,680	0	163,659	163,659	0	81,021	81,021
12	997081 Deferred Compensation		0	(20,327)	(20,327)	0	(13,596)	(13,596)	0	(6,731)	(6,731)
4	997082 Meal Disallowances		0	190,086	190,086	0	130,595	130,595	0	59,491	59,491
12	997083 Paid Time Off		0	19,633	19,633	0	13,132	13,132	0	6,501	6,501
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(18,260)	0	(18,260)	0	0	0	(18,260)	0	(18,260)
99	997095 WA REC Deferral		274,085	0	274,085	274,085	0	274,085	0	0	0
12	997096 CDA Settlement Costs		0	2,727	2,727	0	1,824	1,824	0	903	903
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	(738,075)	(738,075)	0	(493,676)	(493,676)	0	(244,399)	(244,399)
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	258,932	267,026	0	173,192	173,192	8,094	85,740	93,834
12	997111 Capitalized Transportation		0	(104,426)	(104,426)	0	(69,847)	(69,847)	0	(34,579)	(34,579)
12	997114 AFUDC Debt CWIP		0	131,508	131,508	0	87,962	87,962	0	43,546	43,546
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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997117 Colstrip Plant Adjustment	(324,911)	0	(324,911)	(203,470)	0	(203,470)	(121,441)	0	(121,441)
99	997119 AFUDC Tax CPI	0	(460,092)	(460,092)	0	(307,742)	(307,742)	0	(152,350)	(152,350)
99	997120 Transportation Tax Disallowance	0	47,392	47,392	0	31,699	31,699	0	15,693	15,693
99	997122 Regulatory Fees	(102,790)	0	(102,790)	(102,790)	0	(102,790)	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	(534,268)	0	(534,268)	(514,669)	0	(514,669)	(19,599)	0	(19,599)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,673)	(170,673)	0	(84,493)	(84,493)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	3,821,655	3,821,655	0	2,556,190	2,556,190	0	1,265,465	1,265,465
99	997129 Mixed Service Costs (IDD#5)	0	(4,891,667)	(4,891,667)	0	(3,271,889)	(3,271,889)	0	(1,619,778)	(1,619,778)
99	997130 Wild Fire Resiliency Deferral	587,555	0	587,555	157,554	0	157,554	430,001	0	430,001
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	(114,796)	0	(114,796)	(114,796)	0	(114,796)	0	0	0
99	997138 Intervenor Funding	10,423	0	10,423	10,423	0	10,423	0	0	0
99	997139 Pension Settlement	0	37,849	37,849	0	25,316	25,316	0	12,533	12,533
99	997140 Insurance Balancing	(23,990)	0	(23,990)	(23,990)	0	(23,990)	0	0	0
99	997141 CCA	14,797	0	14,797	0	0	0	14,797	0	14,797
99	997143 Depreciation Rate Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
	TOTAL SCHEDULE M ADJUSTMENTS	(443,813)	(6,084,281)	(6,528,094)	(2,844,686)	(4,080,812)	(6,925,498)	2,400,873	(2,003,469)	397,404

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%	66.887%	33.113%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended December 31, 2023
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

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	3,227,252	3,227,252	0	2,158,612	2,158,612	0	1,068,640	1,068,640
99	410100	Deferred Federal Income Tax Expense - Washingto	927,034	0	927,034	927,034	0	927,034	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(185,032)	0	(185,032)	0	0	0	(185,032)	0	(185,032)
	410100	Total	742,002	3,227,252	3,969,254	927,034	2,158,612	3,085,646	(185,032)	1,068,640	883,608
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,553,315)	(1,553,315)	0	(1,038,966)	(1,038,966)	0	(514,349)	(514,349)
99	411100	Deferred Federal Income Tax Expense - Washingto	671,411	0	671,411	671,411	0	671,411	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	99,117	0	99,117	0	0	0	99,117	0	99,117
	411100	Total	770,528	(1,553,315)	(782,787)	671,411	(1,038,966)	(367,555)	99,117	(514,349)	(415,232)
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	3,984	0	3,984	3,984	0	3,984	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	2,145	0	2,145	0	0	0	2,145	0	2,145
	410193	Total	6,129	0	6,129	3,984	0	3,984	2,145	0	2,145
Total Deferred Federal Income Tax Expense			1,518,659	1,673,937	3,192,596	1,602,429	1,119,646	2,722,075	(83,770)	554,291	470,521
99	411193	Customer Tax Credit Amortization - Washington	(1,257,176)	0	(1,257,176)	(1,257,176)	0	(1,257,176)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(93,813)	0	(93,813)	0	0	0	(93,813)	0	(93,813)
	411193	Total	(1,350,989)	0	(1,350,989)	(1,257,176)	0	(1,257,176)	(93,813)	0	(93,813)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.887%			33.113%	
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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	2,943	2,943	0	1,898	1,898	0	1,045	1,045
1	408140	State Kwh Generation Tax	0	105,540	105,540	0	68,052	68,052	0	37,488	37,488
1	408150	R&P Property Tax--Production	0	980,211	980,211	0	632,040	632,040	0	348,171	348,171
1	408180	R&P Property Tax--Transmission	0	267,877	267,877	0	172,727	172,727	0	95,150	95,150
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,356,571	1,356,571	0	874,717	874,717	0	481,854	481,854
DISTRIBUTION											
99	408110	State Excise Tax	2,247,311	0	2,247,311	2,247,311	0	2,247,311	0	0	0
99	408120	Municipal Occupation & License Tax	2,112,256	0	2,112,256	1,725,045	0	1,725,045	387,211	0	387,211
99	408160	Miscellaneous State or Local Tax--WA & ID	58	0	58	0	0	0	58	0	58
99	408170	R&P Property Tax--Distribution	434,064	0	434,064	459,815	0	459,815	(25,751)	0	(25,751)
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(2,212)	0	(2,212)	0	0	0	(2,212)	0	(2,212)
TOTAL DISTRIBUTION			4,791,529	0	4,791,529	4,432,171	0	4,432,171	359,358	0	359,358
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	90,648	72,787	163,435	65,418	50,007	115,425	25,230	22,780	48,010
TOTAL A&G			90,648	72,787	163,435	65,418	50,007	115,425	25,230	22,780	48,010
TOTAL TAXES OTHER THAN FIT			4,882,177	1,429,358	6,311,535	4,497,589	924,724	5,422,313	384,588	504,634	889,222

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended December 31, 2023
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,158,333	7,158,333	0	4,615,693	4,615,693	0	2,542,640	2,542,640
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	984,310	984,310	0	634,683	634,683	0	349,627	349,627
1	182381	CDA Settlement Past Storage	0	26,596,244	26,596,244	0	17,149,258	17,149,258	0	9,446,986	9,446,986
1	302000	Franchises & Consents	2,755,055	44,049,218	46,804,273	2,755,055	28,402,936	31,157,991	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,722,544	11,042,260	0	5,620,984	5,620,984
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,893,737	107,105,387	112,999,124	5,893,737	73,584,614	79,478,351	0	33,520,773	33,520,773
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	29,899,013	29,899,013	0	20,541,519	20,541,519	0	9,357,494	9,357,494
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	47,282,957	47,282,957	0	21,539,302	21,539,302
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	14,061,938	14,061,938	0	6,405,782	6,405,782
4	303121	Misc Intangible Plant-AMI Software	4,672,162	58,366	4,730,528	4,672,162	40,099	4,712,261	0	18,267	18,267
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	15,073,706	15,073,706	0	10,356,088	10,356,088	0	4,717,618	4,717,618
TOTAL INTANGIBLE PLANT			13,640,670	346,371,413	360,012,083	13,640,670	234,049,920	247,690,590	0	112,321,493	112,321,493
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	111,827,153	29,523,527	141,350,680	73,063,274	19,036,770	92,100,044	38,763,879	10,486,757	49,250,636
1	312000	Boiler Plant	146,669,274	78,554,246	225,223,520	93,340,301	50,651,778	143,992,079	53,328,973	27,902,468	81,231,441
1	313000	Generators	203,912	0	203,912	131,046	0	131,046	72,866	0	72,866
1	314000	Turbogenerator Units	39,611,578	18,659,818	58,271,396	25,892,698	12,031,851	37,924,549	13,718,880	6,627,967	20,346,847
1	315000	Accessory Electric Equipment	18,302,871	12,501,086	30,803,957	11,957,137	8,060,700	20,017,837	6,345,734	4,440,386	10,786,120
1	316000	Miscellaneous Power Plant Equipment	14,861,472	2,476,959	17,338,431	9,710,855	1,597,143	11,307,998	5,150,617	879,816	6,030,433
TOTAL STEAM PRODUCTION PLANT			331,476,260	145,573,218	477,049,478	214,095,311	93,865,611	307,960,922	117,380,949	51,707,607	169,088,556
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,469,538	68,469,538	0	44,149,158	44,149,158	0	24,320,380	24,320,380
1	331XXX	Structures & Improvements	0	116,599,299	116,599,299	0	75,183,228	75,183,228	0	41,416,071	41,416,071
1	332XXX	Reservoirs, Dams, & Waterways	0	265,417,742	265,417,742	0	171,141,360	171,141,360	0	94,276,382	94,276,382
1	333000	Waterwheels, Turbines, & Generators	0	236,236,884	236,236,884	0	152,325,543	152,325,543	0	83,911,341	83,911,341
1	334000	Accessory Electric Equipment	0	85,565,971	85,565,971	0	55,172,938	55,172,938	0	30,393,033	30,393,033
1	335XXX	Miscellaneous Power Plant Equipment	0	14,374,257	14,374,257	0	9,268,521	9,268,521	0	5,105,736	5,105,736
1	336000	Roads, Railroads, & Bridges	0	3,888,155	3,888,155	0	2,507,082	2,507,082	0	1,381,073	1,381,073
TOTAL HYDRAULIC PRODUCTION PLANT			0	790,551,846	790,551,846	0	509,747,830	509,747,830	0	280,804,016	280,804,016
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	17,600,920	17,600,920	0	11,349,073	11,349,073	0	6,251,847	6,251,847
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,872	21,070,872	0	13,586,498	13,586,498	0	7,484,374	7,484,374
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	240,085,026	240,085,026	0	154,806,825	154,806,825	0	85,278,201	85,278,201
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	26,553,634	26,553,634	0	17,121,783	17,121,783	0	9,431,851	9,431,851
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	1,626,580	1,626,580	0	1,048,819	1,048,819	0	577,761	577,761
TOTAL OTHER PRODUCTION PLANT			0	329,477,352	329,477,352	0	212,446,996	212,446,996	0	117,030,356	117,030,356
TOTAL PRODUCTION PLANT			331,476,260	1,265,602,416	1,597,078,676	214,095,311	816,060,437	1,030,155,748	117,380,949	449,541,979	566,922,928

RESULTS OF OPERATIONS		
ELECTRIC UTILITY PLANT		
For Month Ended December 31, 2023		
Average of Monthly Averages Basis		

Report ID: E-PLT-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,628,806	30,257,164	410,632	19,104,654	19,515,286	217,726	10,524,152	10,741,878
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	11,012	37,371,093	37,382,105	7,094	24,096,881	24,103,975	3,918	13,274,212	13,278,130
1	353XXX	Station Equipment	12,909,958	374,644,097	387,554,055	8,439,016	241,570,514	250,009,530	4,470,942	133,073,583	137,544,525
1	354000	Towers & Fixtures	15,996,635	1,155,101	17,151,736	10,453,698	744,809	11,198,507	5,542,937	410,292	5,953,229
1	355000	Poles & Fixtures	5,418	380,163,720	380,169,138	3,541	245,129,567	245,133,108	1,877	135,034,153	135,036,030
1	356000	Overhead Conductors & Devices	12,533,951	177,993,036	190,526,987	8,190,836	114,769,910	122,960,746	4,343,115	63,223,126	67,566,241
1	357000	Underground Conduit	0	3,211,732	3,211,732	0	2,070,925	2,070,925	0	1,140,807	1,140,807
1	358000	Underground Conductors & Devices	0	6,689,269	6,689,269	0	4,313,241	4,313,241	0	2,376,028	2,376,028
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			42,164,166	1,013,386,158	1,055,550,324	27,556,335	653,431,396	680,987,731	14,607,831	359,954,762	374,562,593
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,796,344	0	11,796,344	10,296,469	0	10,296,469	1,499,875	0	1,499,875
99	360400	Land Easements	4,148,542	0	4,148,542	1,382,761	0	1,382,761	2,765,781	0	2,765,781
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	30,989,819	0	30,989,819	23,301,767	0	23,301,767	7,688,052	0	7,688,052
3	362000	Station Equipment	169,855,161	3,300,956	173,156,117	115,684,899	2,497,338	118,182,237	54,170,262	803,618	54,973,880
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	584,006,903	0	584,006,903	387,456,739	0	387,456,739	196,550,164	0	196,550,164
99	365000	Overhead Conductors & Devices	364,784,378	0	364,784,378	229,313,001	0	229,313,001	135,471,377	0	135,471,377
99	366000	Underground Conduit	174,155,292	0	174,155,292	115,817,339	0	115,817,339	58,337,953	0	58,337,953
99	367000	Underground Conductors & Devices	291,229,468	0	291,229,468	193,300,872	0	193,300,872	97,928,596	0	97,928,596
99	368000	Line Transformers	357,451,415	0	357,451,415	250,076,243	0	250,076,243	107,375,172	0	107,375,172
99	369XXX	Services	225,645,156	0	225,645,156	145,870,471	0	145,870,471	79,774,685	0	79,774,685
99	371XXX	Installations on Customers' Premises	10,606,688	0	10,606,688	10,606,688	0	10,606,688	0	0	0
99	370XXX	Meters	87,529,465	0	87,529,465	62,739,507	0	62,739,507	24,789,958	0	24,789,958
99	373XXX	Street Light & Signal Systems	84,061,163	0	84,061,163	55,444,976	0	55,444,976	28,616,187	0	28,616,187
TOTAL DISTRIBUTION PLANT			2,396,627,644	3,300,956	2,399,928,600	1,601,291,732	2,497,338	1,603,789,070	795,335,912	803,618	796,139,530
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,886,075	11,386,501	800,859	6,792,030	7,592,889	699,567	3,094,045	3,793,612
4	390XXX	Structures & Improvements	27,794,354	110,694,765	138,489,119	18,116,072	76,050,624	94,166,696	9,678,282	34,644,141	44,322,423
4	391XXX	Office Furniture & Equipment	2,558,451	52,456,155	55,014,606	2,543,031	36,038,952	38,581,983	15,420	16,417,203	16,432,623
4	392XXX	Transportation Equipment	40,394,715	32,979,406	73,374,121	27,305,968	22,657,841	49,963,809	13,088,747	10,321,565	23,410,312
4	393000	Stores Equipment	874,192	4,282,768	5,156,960	685,704	2,942,390	3,628,094	188,488	1,340,378	1,528,866
4	394000	Tools, Shop & Garage Equipment	3,122,252	18,412,480	21,534,732	1,809,473	12,649,926	14,459,399	1,312,779	5,762,554	7,075,333
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	414,657	3,819,788	4,234,445	398,866	2,624,309	3,023,175	15,791	1,195,479	1,211,270
4	396XXX	Power Operated Equipment	20,745,784	6,130,166	26,875,950	12,845,859	4,211,608	17,057,467	7,899,925	1,918,558	9,818,483
4	397XXX	Communications Equipment	30,989,200	104,650,705	135,639,905	22,877,607	71,898,174	94,775,781	8,111,593	32,752,531	40,864,124
4	398000	Miscellaneous Equipment	10,369	857,724	868,093	0	589,282	589,282	10,369	268,442	278,811
TOTAL GENERAL PLANT			128,404,400	344,286,819	472,691,219	87,383,439	236,535,372	323,918,811	41,020,961	107,751,447	148,772,408
TOTAL PLANT IN SERVICE			2,912,313,140	2,972,947,762	5,885,260,902	1,943,967,487	1,942,574,463	3,886,541,950	968,345,653	1,030,373,299	1,998,718,952

RESULTS OF OPERATIONS

Report ID:
E-PLT-1A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Month Ended December 31, 2023

Average of Monthly Averages Basis

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(296,597,293)	(81,849,028)	(378,446,321)	(196,709,953)	(52,776,253)	(249,486,206)	(99,887,340)	(29,072,775)	(128,960,115)
E-ADEP		Hydro Production Plant	0	(203,134,378)	(203,134,378)	0	(130,981,047)	(130,981,047)	0	(72,153,331)	(72,153,331)
E-ADEP		Other Production Plant	0	(179,602,602)	(179,602,602)	0	(115,807,758)	(115,807,758)	0	(63,794,844)	(63,794,844)
E-ADEP		Transmission Plant	(28,081,955)	(257,773,942)	(285,855,897)	(17,221,025)	(166,212,638)	(183,433,663)	(10,860,930)	(91,561,304)	(102,422,234)
E-ADEP		Distribution Plant	(786,026,939)	(573,993)	(786,600,932)	(490,838,941)	(434,254)	(491,273,195)	(295,187,998)	(139,739)	(295,327,737)
E-ADEP		General Plant	(52,678,557)	(120,901,062)	(173,579,619)	(34,345,821)	(83,062,656)	(117,408,477)	(18,332,736)	(37,838,406)	(56,171,142)
TOTAL ACCUMULATED DEPRECIATION			(1,163,384,744)	(843,835,005)	(2,007,219,749)	(739,115,740)	(549,274,606)	(1,288,390,346)	(424,269,004)	(294,560,399)	(718,829,403)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,602,889)	(19,602,889)	0	(12,639,943)	(12,639,943)	0	(6,962,946)	(6,962,946)
E-AAMT		Distribution-Franchises/Misc Intangibles	(570,478)	0	(570,478)	(570,478)	0	(570,478)	0	0	0
E-AAMT		General Plant - 303000	0	(3,928,791)	(3,928,791)	0	(2,694,156)	(2,694,156)	0	(1,234,635)	(1,234,635)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,025,846)	(134,756,119)	(140,781,965)	(6,025,846)	(92,581,496)	(98,607,342)	0	(42,174,623)	(42,174,623)
E-AAMT		General Plant - 390200, 396200	0	(1,564,636)	(1,564,636)	0	(1,074,952)	(1,074,952)	0	(489,684)	(489,684)
TOTAL ACCUMULATED AMORTIZATION			(6,596,324)	(159,852,435)	(166,448,759)	(6,596,324)	(108,990,547)	(115,586,871)	0	(50,861,888)	(50,861,888)
TOTAL ACCUMULATED DEPR/AMORT			(1,169,981,068)	(1,003,687,440)	(2,173,668,508)	(745,712,064)	(658,265,153)	(1,403,977,217)	(424,269,004)	(345,422,287)	(769,691,291)
NET ELECTRIC UTILITY PLANT before ADFIT			1,742,332,072	1,969,260,322	3,711,592,394	1,198,255,423	1,284,309,310	2,482,564,733	544,076,649	684,951,012	1,229,027,661
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	(543,875,691)	(543,875,691)	0	(363,782,133)	(363,782,133)	0	(180,093,558)	(180,093,558)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,364,476)	(46,364,476)	0	(31,853,786)	(31,853,786)	0	(14,510,690)	(14,510,690)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,772,726)	(4,772,726)	0	(3,279,006)	(3,279,006)	0	(1,493,720)	(1,493,720)
4		ADFIT - Common Plant (283750 from C-DTX)	0	8,771	8,771	0	6,026	6,026	0	2,745	2,745
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	(5,585,211)	(5,585,211)	0	(3,601,344)	(3,601,344)	0	(1,983,867)	(1,983,867)
1		ADFIT - CDA Settlement Costs (283333)	0	(206,705)	(206,705)	0	(133,283)	(133,283)	0	(73,422)	(73,422)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(920,822)	(920,822)	0	(615,910)	(615,910)	0	(304,912)	(304,912)
TOTAL ACCUMULATED DFIT			0	(601,716,860)	(601,716,860)	0	(403,259,436)	(403,259,436)	0	(198,457,424)	(198,457,424)
NET ELECTRIC UTILITY PLANT			1,742,332,072	1,367,543,462	3,109,875,534	1,198,255,423	881,049,874	2,079,305,297	544,076,649	486,493,588	1,030,570,237

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.655%	24.345%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.887%	33.113%
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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,742,332,072	1,367,543,462	3,109,875,534	#####	881,049,874	2,079,305,297	544,076,649	486,493,588	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,152,716	44,054,857	52,207,573	6,163,491	30,267,008	36,430,499	1,989,225	13,787,849	15,777,074
4	Accumulated Amortization - AFUDC (182318)	(1,593,253)	(7,078,592)	(8,671,845)	(1,203,560)	(4,863,205)	(6,066,765)	(389,693)	(2,215,387)	(2,605,080)
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)	2,323,978	0	2,323,978	0	0	0	2,323,978	0	2,323,978
99	ADFIT - Boulder Park Disallowed (190040)	57,965	0	57,965	0	0	0	57,965	0	57,965
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)	14,623,393	0	14,623,393	14,623,393	0	14,623,393	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,143,328	0	22,143,328	22,143,328	0	22,143,328	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,721,011)	0	(7,721,011)	(7,721,011)	0	(7,721,011)	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)	(4,455,821)	0	(4,455,821)	(1,323,531)	0	(1,323,531)	(3,132,290)	0	(3,132,290)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(15,271,606)	0	(15,271,606)	(14,645,585)	0	(14,645,585)	(626,021)	0	(626,021)
99	ADFIT-Customer Tax Credit (190393)	3,207,037	0	3,207,037	3,075,573	0	3,075,573	131,464	0	131,464
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,141,925)	0	(7,141,925)	(4,162,906)	0	(4,162,906)	(2,979,019)	0	(2,979,019)
99	Colstrip-Regulatory Asset (182327)	19,221,191	0	19,221,191	11,112,920	0	11,112,920	8,108,271	0	8,108,271
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	183,014	0	183,014	397,601	0	397,601	(214,587)	0	(214,587)
99	Colstrip Reg Asset ADFIT (283376)	(2,778,757)	0	(2,778,757)	(1,916,201)	0	(1,916,201)	(862,556)	0	(862,556)
99	Colstrip ARO (317000P)	16,176,087	0	16,176,087	10,571,076	0	10,571,076	5,605,011	0	5,605,011
99	Colstrip ARO A/D (317000A)	(8,109,280)	0	(8,109,280)	(5,776,955)	0	(5,776,955)	(2,332,325)	0	(2,332,325)
99	Colstrip ARO Liability (230027)	(14,349,027)	0	(14,349,027)	(9,377,092)	0	(9,377,092)	(4,971,935)	0	(4,971,935)
99	Colstrip ARO ADFIT (190376)	3,013,295	0	3,013,295	1,969,189	0	1,969,189	1,044,106	0	1,044,106
99	Colstrip ARO ADFIT (283377)	(1,694,029)	0	(1,694,029)	(1,006,765)	0	(1,006,765)	(687,264)	0	(687,264)
99	Customer Deposits (235199)	(8,840)	0	(8,840)	(8,840)	0	(8,840)	0	0	0
C-WKC	Working Capital	133,094,114	0	133,094,114	92,544,191	0	92,544,191	40,549,923	0	40,549,923
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	156,472,569	36,976,265	193,448,834	115,458,316	25,403,803	140,862,119	41,014,253	11,572,462	52,586,715
	NET RATE BASE	1,898,804,641	1,404,519,727	3,303,324,368	#####	906,453,677	2,220,167,416	585,090,902	498,066,050	#####

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 December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	354,194	354,194			354,194	354,194		228,384	228,384		125,810	125,810	
	Steam (ED-ID)	365,306	365,306		365,306		365,306				365,306		365,306	
	Steam (ED-WA)	889,322	889,322		889,322		889,322	889,322		889,322				
1	Hydro (ED-AN)	1,403,829	1,403,829			1,403,829	1,403,829		905,189	905,189		498,640	498,640	
1	Other (ED-AN)	920,650	920,650			920,650	920,650		593,635	593,635		327,015	327,015	
Total Electric Production		3,933,301	3,933,301		1,254,628	2,678,673	3,933,301	889,322	1,727,208	2,616,530	365,306	951,465	1,316,771	
Electric Transmission														
1	ED-AN	1,739,162	1,739,162			1,739,162	1,739,162		1,121,412	1,121,412		617,750	617,750	
	ED-ID	19,100	19,100		19,100		19,100				19,100		19,100	
	ED-WA	43,533	43,533		43,533		43,533	43,533		43,533				
Total Electric Transmission		1,801,795	1,801,795		62,633	1,739,162	1,801,795	43,533	1,121,412	1,164,945	19,100	617,750	636,850	
Electric Distribution														
3	ED-AN	7,372	7,372			7,372	7,372		5,577	5,577		1,795	1,795	
	ED-ID	1,763,144	1,763,144		1,763,144		1,763,144				1,763,144		1,763,144	
	ED-WA	3,438,343	3,438,343		3,438,343		3,438,343	3,438,343		3,438,343				
Total Electric Distribution		5,208,859	5,208,859		5,201,487	7,372	5,208,859	3,438,343	5,577	3,443,920	1,763,144	1,795	1,764,939	
Gas Underground Storage														
	GD-AN	65,654		65,654										
	GD-OR	10,981				10,981								
Total Gas Underground Storage		76,635		65,654	10,981									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	618,934		618,934										
	GD-WA	1,462,573		1,462,573										
	GD-OR	947,498				947,498								
Total Gas Distribution		3,033,791		2,086,293	947,498									
General Plant														
4	ED-AN	228,318	228,318			228,318	228,318		156,861	156,861		71,457	71,457	
	ED-ID	44,251	44,251		44,251		44,251				44,251		44,251	
	ED-WA	122,418	122,418		122,418		122,418	122,418		122,418				
7,4	CD-AA	1,914,655	1,342,403	396,487	175,765		1,342,403	1,342,403		922,271		420,132	420,132	
9,4	CD-AN	64,063	49,420	14,643			49,420	49,420		33,953		15,467	15,467	
9	CD-ID	30,996	23,911	7,085		23,911	23,911				23,911		23,911	
9	CD-WA	116,279	89,701	26,578		89,701	89,701	89,701		89,701				
8	GD-AA	29,871		20,622	9,249									
	GD-AN	2,383		2,383										
	GD-ID	4,042		4,042										
	GD-WA	92,127		92,127										
	GD-OR	14,938			14,938									
Total General Plant		2,664,341	1,900,422	563,967	199,952	280,281	1,620,141	1,900,422	212,119	1,113,085	1,325,204	68,162	507,056	575,218
Total Depreciation Expense		16,718,722	12,844,377	2,715,914	1,158,431	6,799,029	6,045,348	12,844,377	4,583,317	3,967,282	8,550,599	2,215,712	2,078,066	4,293,778

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	75.655%	24.345%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,349	49,349		27,185	27,185				
1	Misc Intangible Plt (303000)	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	9,187	9,187		9,187	9,187		9,187	9,187							
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489							
Total Distribution			9,676	9,676		9,676	9,676		9,676	9,676							
General Plant - 303000																	
7,4		CD-AA	34,569	24,238	7,158	3,173		24,238	24,238		16,652	16,652	7,586	7,586			
9,1		CD-AN	810	625	185			625	625		403	403	222	222			
		GD-ID	1,233		1,233												
		GD-WA	2,072		2,072												
		GD-OR	551			551											
Total General Plant - 303000			39,235	24,863	10,648	3,724		24,863	24,863		17,055	17,055	7,808	7,808			
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	4,317,686	3,027,216	894,106	396,364		3,027,216	3,027,216		2,079,788	2,079,788	947,428	947,428			
9,4		CD-AN	7,182	5,540	1,642			5,540	5,540		3,806	3,806	1,734	1,734			
9,4		CD-ID	0	0	0			0	0				0	0			
9,4		CD-WA	73,907	57,014	16,893			57,014	57,014		57,014	57,014					
4		ED-AN	660,386	660,386				660,386	660,386		453,705	453,705	206,681	206,681			
		ED-ID	0	0				0	0				0	0			
		ED-WA	116,947	116,947				116,947	116,947		116,947	116,947					
8		GD-AA	24,263		16,750	7,513											
		GD-AN	0		0												
		GD-OR	5,923			5,923											
Total Miscellaneous IT Intangible Plt - 3031XX			5,206,294	3,867,103	929,391	409,800		173,961	3,693,142	3,867,103		173,961	2,537,299	2,711,260	0	1,155,843	1,155,843
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			5,388,875	4,035,312	940,039	413,524		183,637	3,851,675	4,035,312		183,637	2,642,031	2,825,668	0	1,209,644	1,209,644

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID: E-ADEP-1A
ELECTRIC ACCUMULATED DEPRECIATION	
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(81,849,028)	(81,849,028)			(81,849,028)	(81,849,028)		(52,776,253)	(52,776,253)		(29,072,775)	(29,072,775)
	Steam (ED-ID)	(99,887,340)	(99,887,340)		(99,887,340)	(99,887,340)	(99,887,340)				(99,887,340)		(99,887,340)
	Steam (ED-WA)	(196,709,953)	(196,709,953)		(196,709,953)	(196,709,953)	(196,709,953)	(196,709,953)		(196,709,953)			(196,709,953)
1	Hydro (ED-AN)	(203,134,378)	(203,134,378)			(203,134,378)	(203,134,378)		(130,981,047)	(130,981,047)		(72,153,331)	(72,153,331)
1	Other (ED-AN)	(179,602,602)	(179,602,602)			(179,602,602)	(179,602,602)		(115,807,758)	(115,807,758)		(63,794,844)	(63,794,844)
Total Electric Production		(761,183,301)	(761,183,301)		(296,597,293)	(464,586,008)	(761,183,301)	(196,709,953)	(299,565,058)	(496,275,011)	(99,887,340)	(165,020,950)	(264,908,290)
Electric Transmission													
1	ED-AN	(257,773,942)	(257,773,942)			(257,773,942)	(257,773,942)		(166,212,638)	(166,212,638)		(91,561,304)	(91,561,304)
	ED-ID	(10,860,930)	(10,860,930)		(10,860,930)	(10,860,930)	(10,860,930)				(10,860,930)		(10,860,930)
	ED-WA	(17,221,025)	(17,221,025)		(17,221,025)	(17,221,025)	(17,221,025)	(17,221,025)		(17,221,025)			(17,221,025)
Total Electric Transmissic		(285,855,897)	(285,855,897)		(28,081,955)	(257,773,942)	(285,855,897)	(17,221,025)	(166,212,638)	(183,433,663)	(10,860,930)	(91,561,304)	(102,422,234)
Electric Distribution													
3	ED-AN	(573,993)	(573,993)			(573,993)	(573,993)		(434,254)	(434,254)		(139,739)	(139,739)
	ED-ID	(295,187,998)	(295,187,998)		(295,187,998)	(295,187,998)	(295,187,998)				(295,187,998)		(295,187,998)
	ED-WA	(490,838,941)	(490,838,941)		(490,838,941)	(490,838,941)	(490,838,941)	(490,838,941)		(490,838,941)			(490,838,941)
Total Electric Distribution		(786,600,932)	(786,600,932)		(786,026,939)	(573,993)	(786,600,932)	(490,838,941)	(434,254)	(491,273,195)	(295,187,998)	(139,739)	(295,327,737)
Gas Underground Storage													
	GD-AN	(19,945,413)		(19,945,413)									
	GD-OR	(1,767,797)		(1,767,797)									
Total Gas Underground St		(21,713,210)		(19,945,413)	(1,767,797)								
Gas Distribution													
	GD-AN	(2,078,541)		(2,078,541)									
	GD-ID	(107,737,705)		(107,737,705)									
	GD-WA	(201,547,495)		(201,547,495)									
	GD-OR	(149,345,643)		(149,345,643)									
Total Gas Distribution		(460,709,384)		(311,363,741)	(149,345,643)								
General Plant													
4	ED-AN	(36,991,334)	(36,991,334)			(36,991,334)	(36,991,334)		(25,414,156)	(25,414,156)		(11,577,178)	(11,577,178)
	ED-ID	(13,735,587)	(13,735,587)		(13,735,587)	(13,735,587)	(13,735,587)				(13,735,587)		(13,735,587)
	ED-WA	(27,237,897)	(27,237,897)		(27,237,897)	(27,237,897)	(27,237,897)	(27,237,897)		(27,237,897)			(27,237,897)
7,4	CD-AA	(109,657,626)	(76,883,155)	(22,707,901)	(10,066,570)	(76,883,155)	(76,883,155)		(52,821,034)	(52,821,034)		(24,062,121)	(24,062,121)
9,4	CD-AN	(9,108,504)	(7,026,573)	(2,081,931)		(7,026,573)	(7,026,573)		(4,827,466)	(4,827,466)		(2,199,107)	(2,199,107)
9	CD-ID	(5,959,256)	(4,597,149)	(1,362,107)		(4,597,149)	(4,597,149)				(4,597,149)		(4,597,149)
9	CD-WA	(9,213,959)	(7,107,924)	(2,106,035)		(7,107,924)	(7,107,924)	(7,107,924)		(7,107,924)			(7,107,924)
8	GD-AA	(2,816,222)		(1,944,179)	(872,043)								
	GD-AN	(3,948,924)		(3,948,924)									
	GD-ID	(2,518,483)		(2,518,483)									
	GD-WA	(13,695,192)		(13,695,192)									
	GD-OR	(5,937,390)		(5,937,390)									
Total General Plant		(240,820,374)	(173,579,619)	(50,364,752)	(16,876,003)	(52,678,557)	(120,901,062)	(173,579,619)	(34,345,821)	(83,062,656)	(117,408,477)	(18,332,736)	(37,838,406)
Total Accumulated Depr		(2,556,883,098)	(2,007,219,749)	(381,673,906)	(167,989,443)	(1,163,384,744)	(843,835,005)	(2,007,219,749)	(739,115,740)	(549,274,606)	(1,288,390,346)	(424,269,004)	(294,560,399)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio			64.480%	35.520%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense			75.655%	24.345%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio			68.703%	31.297%			

RESULTS OF OPERATIONS	Report ID: E-AAMT-1A
ELECTRIC ACCUMULATED AMORTIZATION	
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,531,887)	(16,531,887)			(16,531,887)	(16,531,887)		(10,659,761)	(10,659,761)		(5,872,126)	(5,872,126)	
1	Misc Intangible Plt (3030 ED-AN	(3,071,002)	(3,071,002)			(3,071,002)	(3,071,002)		(1,980,182)	(1,980,182)		(1,090,820)	(1,090,820)	
Total Production/Transmission		(19,602,889)	(19,602,889)			(19,602,889)	(19,602,889)		(12,639,943)	(12,639,943)		(6,962,946)	(6,962,946)	
Distribution														
	Franchises (302000) ED-WA	(498,719)	(498,719)			(498,719)	(498,719)	(498,719)				(498,719)	(498,719)	
	Misc Intangible Plt (3030 ED-WA	(71,759)	(71,759)			(71,759)	(71,759)	(71,759)				(71,759)	(71,759)	
Total Distribution		(570,478)	(570,478)			(570,478)	(570,478)	(570,478)				(570,478)	(570,478)	
General Plant - 303000														
7,4	CD-AA	(5,433,338)	(3,809,422)	(1,125,136)	(498,780)	(3,809,422)	(3,809,422)		(2,617,187)	(2,617,187)		(1,192,235)	(1,192,235)	
9,1	CD-AN	(154,737)	(119,369)	(35,368)		(119,369)	(119,369)		(76,969)	(76,969)		(42,400)	(42,400)	
	GD-ID	(174,227)		(174,227)										
	GD-WA	(339,427)		(339,427)										
	GD-OR	(135,332)			(135,332)									
Total General Plant - 303000		(6,237,061)	(3,928,791)	(1,674,158)	(634,112)	(3,928,791)	(3,928,791)		(2,694,156)	(2,694,156)		(1,234,635)	(1,234,635)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(169,524,454)	(118,856,985)	(35,105,124)	(15,562,345)	(118,856,985)	(118,856,985)		(81,658,314)	(81,658,314)		(37,198,671)	(37,198,671)	
9,4	CD-AN	(506,940)	(391,069)	(115,871)		(391,069)	(391,069)		(268,676)	(268,676)		(122,393)	(122,393)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(3,575,208)	(2,758,023)	(817,185)		(2,758,023)	(2,758,023)	(2,758,023)				0	0	
4	ED-AN	(15,508,065)	(15,508,065)			(15,508,065)	(15,508,065)		(10,654,506)	(10,654,506)		(4,853,559)	(4,853,559)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(3,267,823)	(3,267,823)			(3,267,823)	(3,267,823)	(3,267,823)						
8	GD-AA	(319,345)		(220,460)	(98,885)									
	GD-AN	0		0										
	GD-OR	(80,346)			(80,346)									
Total Misc IT Intangible Plant - 3031XX		(192,782,181)	(140,781,965)	(36,258,640)	(15,741,576)	(6,025,846)	(134,756,119)	(140,781,965)	(6,025,846)	(92,581,496)	(98,607,342)	0	(42,174,623)	(42,174,623)
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	(1,564,636)	(1,564,636)			(1,564,636)	(1,564,636)		(1,074,952)	(1,074,952)		(489,684)	(489,684)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,564,636)	(1,564,636)	0	0	0	(1,564,636)	(1,564,636)	0	(1,074,952)	(1,074,952)	0	(489,684)	(489,684)
Total Accumulated Amortization		(220,757,245)	(166,448,759)	(37,932,798)	(16,375,688)	(6,596,324)	(159,852,435)	(166,448,759)	(6,596,324)	(108,990,547)	(115,586,871)	0	(50,861,888)	(50,861,888)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	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	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,461,917	800,859	699,567	9,886,074	11,386,500	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,024,605	8,516,126	3,362,819	9,145,660	21,024,605	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	4,453,135	0	0	0	0	0	0	0	0	4,453,135	0	4,453,135
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,118,424	0	0	92,630,870	92,630,870	0	0	27,359,083	27,359,083	0	12,128,471	12,128,471
9	CD-WA / ID / AN	32,191,701	9,599,946	6,315,463	8,918,235	24,833,644	2,844,405	1,871,233	2,642,419	7,358,057	0	0	0
	TOTAL ACCOUNT	214,838,465	18,116,072	9,678,282	110,694,765	138,489,119	27,895,005	1,871,233	30,001,502	59,767,740	4,453,135	12,128,471	16,581,606
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,059,528	1,689,932	7,798	2,361,798	4,059,528	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	71,167,998	0	0	49,897,307	49,897,307	0	0	14,737,469	14,737,469	0	6,533,222	6,533,222
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	0
	TOTAL ACCOUNT	77,014,606	2,543,031	15,420	52,456,154	55,014,605	485,891	2,258	14,913,674	15,401,823	12,109	6,586,069	6,598,178
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,380,038	25,726,560	12,320,769	24,332,709	62,380,038	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,106,841	0	0	0	0	9,922,369	3,413,318	2,771,154	16,106,841	0	0	0
99	GD-OR / AS	4,830,660	0	0	0	0	0	0	0	0	4,830,660	0	4,830,660
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,394,294	1,579,408	767,978	3,356,794	5,704,180	467,969	227,547	994,598	1,690,114	0	0	0
	TOTAL ACCOUNT	98,353,953	27,305,968	13,088,747	32,979,406	73,374,121	10,390,338	3,640,865	5,395,250	19,426,453	4,830,660	722,719	5,553,379

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,060,689	626,837	188,488	3,860,072	4,675,397	185,728	55,848	1,143,716	1,385,292	0	0	0
	TOTAL ACCOUNT	6,789,140	685,703	188,488	4,282,769	5,156,960	408,081	55,848	1,146,309	1,610,238	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,821,977	1,785,091	564,790	6,472,096	8,821,977	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,904,810	0	0	0	0	2,881,529	586,140	437,141	3,904,810	0	0	0
99	GD-OR / AS	1,294,923	0	0	0	0	0	0	0	0	1,294,923	0	1,294,923
8	GD-AA	5,849,726	0	0	0	0	0	0	4,038,358	4,038,358	0	1,811,368	1,811,368
7	CD-AA	15,903,844	0	0	11,150,503	11,150,503	0	0	3,293,368	3,293,368	0	1,459,973	1,459,973
9	CD-WA / ID / AN	2,025,138	24,381	747,989	789,882	1,562,252	7,224	221,625	234,037	462,886	0	0	0
	TOTAL ACCOUNT	37,800,418	1,809,472	1,312,779	18,412,481	21,534,732	2,888,753	807,765	8,002,904	11,699,422	1,294,923	3,271,341	4,566,264
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,305,285	398,866	15,791	2,890,628	3,305,285	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,086,893	398,866	15,791	3,819,788	4,234,445	110,331	0	529,872	640,203	18,586	193,659	212,245
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,451,001	12,595,852	7,583,364	5,271,785	25,451,001	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,281,693	0	0	0	0	2,639,607	821,497	820,589	4,281,693	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	TOTAL ACCOUNT	31,671,848	12,845,860	7,899,925	6,130,166	26,875,951	2,713,683	915,292	1,074,574	4,703,549	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,330,402	12,517,512	6,545,864	23,267,026	42,330,402	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	112,538,155	0	0	78,902,751	78,902,751	0	0	23,304,401	23,304,401	0	10,331,003	10,331,003
9	CD-WA/ ID / AN	18,675,385	10,360,095	1,565,728	2,480,929	14,406,752	3,069,633	463,916	735,084	4,268,633	0	0	0
	TOTAL ACCOUNT	175,418,900	22,877,607	8,111,592	104,650,706	135,639,905	3,665,267	751,642	24,213,568	28,630,477	742,178	10,406,340	11,148,518
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	276,733	0	6,846	269,887	276,733	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	828,830	0	0	581,109	581,109	0	0	171,634	171,634	0	76,087	76,087
9	CD-WA/ ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,128,834	0	10,370	857,724	868,094	0	1,044	174,242	175,286	9,092	76,362	85,454
	TOTAL GENERAL PLANT	667,681,761	87,383,438	41,020,961	344,286,820	472,691,219	51,829,442	8,145,883	88,195,765	148,171,090	12,270,826	34,548,626	46,819,452

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,938,137	5,206,481	0	23,731,656	28,938,137	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	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	118,255,127	0	0	82,911,034	82,911,034	0	0	24,488,272	24,488,272	0	10,855,821	
9		CD-WA / ID / AN	1,490,677	687,256	0	462,697	1,149,953	203,630	0	137,094	340,724	0	0	
		TOTAL ACCOUNT	149,458,950	5,893,737	0	107,105,387	112,999,124	203,630	0	24,915,588	25,119,218	354,611	10,985,997	11,340,608
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,619,441	0	0	5,619,441	5,619,441	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	1,087,577	0	0	0	0	0	0	750,809	750,809	0	336,768	
7		CD-AA	34,629,695	0	0	24,279,572	24,279,572	0	0	7,171,117	7,171,117	0	3,179,006	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	41,336,713	0	0	29,899,013	29,899,013	0	0	7,921,926	7,921,926	0	3,515,774	3,515,774
	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	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	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	83,246	0	0	58,365	58,365	0	0	17,239	17,239	0	7,642	7,642
9		CD-WA / ID / AN	3,749,705	2,892,635	0	0	2,892,635	857,070	0	0	857,070	0	0	0
		TOTAL ACCOUNT	5,612,478	4,672,162	0	58,365	4,730,527	857,070	0	17,239	874,309	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	386,945	0	0	386,945	386,945	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	20,947,570	0	0	14,686,760	14,686,760	0	0	4,337,823	4,337,823	0	1,922,987	1,922,987
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	21,334,515	0	0	15,073,705	15,073,705	0	0	4,337,823	4,337,823	0	1,922,987	1,922,987
		TOTAL	373,696,772	10,885,615	0	265,583,305	276,468,920	2,083,294	771,517	64,897,817	67,752,628	780,562	28,694,662	29,475,224

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended December 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(65,216,664)	(45,724,707)	(13,505,067)	(5,986,890)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,807,287)	(4,772,725)	(1,409,653)	(624,909)
7	283750	CD-AA	12,510	8,771	2,591	1,148
		Total	<u>(72,651,210)</u>	<u>(51,128,430)</u>	<u>(14,912,129)</u>	<u>(6,610,651)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended December 31, 2023
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,629,433	6,629,433	0	0	0	0	6,629,433
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	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	43	43	0	0	0	0	43
7/4	154560 Supply Chain Invoice Price Variance	0	0	42	42	0	0	0	0	42
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	115,477,251	50,402,728	0	165,879,979	92,544,191	40,549,923	22,933,060	9,852,805	0
TOTAL		115,477,251	50,402,728	6,629,622	172,509,601	92,544,191	40,549,923	22,933,060	9,852,805	6,629,622

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