

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	213,322,967	147,449,547	65,873,420
	Adjustments			
	Adjusted Net Operating Income (Loss)	213,322,967	147,449,547	65,873,420
E-APL	Electric Net Rate Base	3,321,148,539	2,232,081,306	1,089,067,233
	RATE OF RETURN	6.423%	6.606%	6.049%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

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	01-01-2023 thru 12-31-2023	45,392,305 100.000%	31,599,355 69.614%	13,792,950 30.386%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	12-01-2023 thru 12-31-2023	1,618,352,821	1,115,057,458	503,295,363	
		Percent		100.000%	68.901%	31.099%	
11		Book Depreciation	01-01-2023 thru 12-31-2023	152,028,671	101,381,664	50,647,007	
		Percent		100.000%	66.686%	33.314%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2023
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	12-01-2023 thru 12-31-2023	3,722,399,990 100.000%	2,488,850,977 66.861%	1,233,549,013 33.139%
13	E-PLT	Net Electric General Plant Percent	12-01-2023 thru 12-31-2023	301,616,407 100.000%	208,132,699 69.006%	93,483,708 30.994%
14		Net Allocated Schedule M's Percent	01-01-2023 thru 12-31-2023	-169,602,110 100.000%	-113,978,601 67.204%	-55,623,509 32.796%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2023
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	429,502,955	0	429,502,955	290,271,441	0	290,271,441	139,231,514	0	139,231,514
99	442200	Commercial - Firm & Int.	344,903,974	0	344,903,974	251,219,978	0	251,219,978	93,683,996	0	93,683,996
1	442300	Industrial	120,578,441	0	120,578,441	65,992,912	0	65,992,912	54,585,529	0	54,585,529
99	444000	Public Street & Highway Lighting	7,975,679	0	7,975,679	5,130,889	0	5,130,889	2,844,790	0	2,844,790
99	448000	Interdepartmental Revenue	1,606,948	0	1,606,948	1,355,015	0	1,355,015	251,933	0	251,933
99	499XXX	Unbilled Revenue	(6,081,121)	0	(6,081,121)	(3,815,617)	0	(3,815,617)	(2,265,504)	0	(2,265,504)
TOTAL SALES TO ULTIMATE CUSTOMERS			898,486,876	0	898,486,876	610,154,618	0	610,154,618	288,332,258	0	288,332,258
1	447XXX	Sales for Resale	0	253,658,001	253,658,001	0	163,558,679	163,558,679	0	90,099,322	90,099,322
TOTAL SALES OF ELECTRICITY			898,486,876	253,658,001	1,152,144,877	610,154,618	163,558,679	773,713,297	288,332,258	90,099,322	378,431,580
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	129,396	0	129,396	44,370	0	44,370	85,026	0	85,026
1	453000	Sales of Water & Water Power	0	688,332	688,332	0	443,836	443,836	0	244,496	244,496
1	454000	Rent from Electric Property	7,305,530	189,825	7,495,355	4,134,648	122,399	4,257,047	3,170,882	67,426	3,238,308
1	454100	Rent from Trnsmission Joint Use	47,499	0	47,499	18,374	0	18,374	29,125	0	29,125
1	456XXX	Other Electric Revenues	13,869,195	19,277,561	33,146,756	11,331,598	12,430,171	23,761,769	2,537,597	6,847,390	9,384,987
TOTAL OTHER OPERATING REVENUE			21,351,620	20,155,718	41,507,338	15,528,990	12,996,406	28,525,396	5,822,630	7,159,312	12,981,942
TOTAL ELECTRIC REVENUE			919,838,496	273,813,719	1,193,652,215	625,683,608	176,555,085	802,238,693	294,154,888	97,258,634	391,413,522

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

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

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2023
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,604,909	31,881,641	47,486,550	11,235,468	20,557,282	31,792,750	4,369,441	11,324,359	15,693,800
E-DEPX		Depreciation Expense-Transmission	794,749	20,269,922	21,064,671	522,026	13,070,046	13,592,072	272,723	7,199,876	7,472,599
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,154	1,181,154	0	761,608	761,608	0	419,546	419,546
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960	0	71,040	71,040
99	407327	Colstrip Reg. Asset Amortization	1,970,385	0	1,970,385	1,076,325	0	1,076,325	894,060	0	894,060
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097	0	11,622	11,622
1	407334	Amortization of EIM Deferral	116,520	0	116,520	0	0	0	116,520	0	116,520
99	407360	Amortization of CS2 & COLSTRIP O&M	1,005,852	0	1,005,852	0	0	0	1,005,852	0	1,005,852
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058	0	314,027	314,027
99	407395	Optional Renewable Power Revenue Offset	359,146	0	359,146	286,072	0	286,072	73,074	0	73,074
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,905,657)	0	(2,905,657)	(1,474,013)	0	(1,474,013)	(1,431,644)	0	(1,431,644)
99	407434	EIM Deferred O&M	(561,622)	0	(561,622)	0	0	0	(561,622)	0	(561,622)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,756,311)	0	(15,756,311)	(10,667,360)	0	(10,667,360)	(5,088,951)	0	(5,088,951)
99	407451	Deferral CEIP	(928,693)	0	(928,693)	(928,693)	0	(928,693)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,377,648)	0	(1,377,648)	0	0	0	(1,377,648)	0	(1,377,648)
99	407494	Amortization of Schedule 98 REC Rev	165,290	0	165,290	165,290	0	165,290	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,747,256	17,747,256	0	11,443,431	11,443,431	0	6,303,825	6,303,825
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,401,411)	72,188,362	67,786,951	(1,823,859)	46,547,056	44,723,197	(2,577,552)	25,641,306	23,063,754
		TOTAL PRODUCTION & TRANSMISSION EXPEN	22,484,710	564,591,256	587,075,966	(741,162)	364,048,441	363,307,279	23,225,872	200,542,815	223,768,687

AVISTA UTILITIES

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	135,418	135,418	0	87,840	87,840	0	47,578	47,578
2	902000	Meter Reading Expenses	523,321	120,108	643,429	353,406	77,909	431,315	169,915	42,199	212,114
2	903XXX	Customer Records & Collection Expenses	922,331	7,542,255	8,464,586	487,339	4,892,359	5,379,698	434,992	2,649,896	3,084,888
2	904000	Uncollectible Accounts	5,016,888	85,300	5,102,188	4,411,006	55,331	4,466,337	605,882	29,969	635,851
2	905000	Misc Customer Accounts	0	277,722	277,722	0	180,147	180,147	0	97,575	97,575
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,462,540	8,160,803	14,623,343	5,251,751	5,293,586	10,545,337	1,210,789	2,867,217	4,078,006
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,609,077	260,995	31,870,072	25,064,409	169,297	25,233,706	6,544,668	91,698	6,636,366
2	909000	Advertising	135,897	730,981	866,878	118,538	474,158	592,696	17,359	256,823	274,182
2	910000	Misc Customer Service & Info Exp	0	229,071	229,071	0	148,589	148,589	0	80,482	80,482
TOTAL CUSTOMER SERVICE & INFO EXP			31,744,974	1,221,047	32,966,021	25,182,947	792,044	25,974,991	6,562,027	429,003	6,991,030
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	43,646	0	43,646	43,646	0	43,646	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			43,646	0	43,646	43,646	0	43,646	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,370,546	31,121,454	32,492,000	608,618	21,381,373	21,989,991	761,928	9,740,081	10,502,009
4	921000	Office Supplies & Expenses	96	3,924,861	3,924,957	(871)	2,696,497	2,695,626	967	1,228,364	1,229,331
4	922000	Admin Exp Transferred--Credit	0	(114,021)	(114,021)	0	(78,336)	(78,336)	0	(35,685)	(35,685)
4	923000	Outside Services Employed	1,681,749	13,252,120	14,933,869	1,649,378	9,104,604	10,753,982	32,371	4,147,516	4,179,887
4	924000	Property Insurance Premium	0	2,806,701	2,806,701	0	1,928,288	1,928,288	0	878,413	878,413
4	925XXX	Injuries and Damages	3,660,511	7,123,788	10,784,299	2,438,230	4,894,256	7,332,486	1,222,281	2,229,532	3,451,813
4	926XXX	Employee Pensions and Benefits	3,360,636	24,736,019	28,096,655	2,429,503	16,994,387	19,423,890	931,133	7,741,632	8,672,765
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,756,448	4,631,098	8,387,546	2,865,895	2,986,132	5,852,027	890,553	1,644,966	2,535,519
4	930000	Miscellaneous General Expenses	200,148	5,444,718	5,644,866	169,839	3,740,685	3,910,524	30,309	1,704,033	1,734,342
4	931000	Rents	15,820	923,110	938,930	0	634,204	634,204	15,820	288,906	304,726
4	935000	Maintenance of General Plant	2,008,031	12,622,390	14,630,421	1,478,219	8,671,961	10,150,180	529,812	3,950,429	4,480,241
TOTAL ADMIN & GEN OPERATING EXP			16,055,185	106,472,238	122,527,423	11,638,811	72,954,051	84,592,862	4,416,374	33,518,187	37,934,561

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,860,510	19,107,359	22,967,869	2,973,498	13,127,329	16,100,827	887,012	5,980,030	6,867,042
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	204,660	204,660	0	93,693	93,693
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,484,909	41,236,011	44,720,920	3,484,909	28,330,377	31,815,286	0	12,905,634	12,905,634
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(114,495)	0	(114,495)	0	0	0	(114,495)	0	(114,495)
99	407230	Tax Reform Amortization	(22,151)	0	(22,151)	0	0	0	(22,151)	0	(22,151)
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	332,501	1,788,016	2,120,517	271,627	1,195,485	1,467,112	60,874	592,531	653,405
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	5,581,666	0	5,581,666	4,896,926	0	4,896,926	684,740	0	684,740
99	407347	Regulatory Credit - Deferral - COVID-19	(89,301)	0	(89,301)	0	0	0	(89,301)	0	(89,301)
99	407357	AMORT OF INTERVENOR FUND DEFER	46,713	0	46,713	46,713	0	46,713	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	10,723	0	10,723	10,723	0	10,723	0	0	0
99	407372	Amortization-Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(424,336)	0	(424,336)	0	0	0	(424,336)	0	(424,336)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,233,566)	0	(1,233,566)	(1,233,566)	0	(1,233,566)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,344,990)	0	(2,344,990)	(2,344,990)	0	(2,344,990)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,202,345)	0	(11,202,345)	(7,712,341)	0	(7,712,341)	(3,490,004)	0	(3,490,004)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(295,620)	0	(295,620)	(202,059)	0	(202,059)	(93,561)	0	(93,561)
99	407493	Amortization-Remand Residual Balance	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,115,583	5,383,896	6,499,479	793,608	3,698,898	4,492,506	321,975	1,684,998	2,006,973
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,081,416	68,236,066	71,317,482	5,282,865	46,846,972	52,129,837	(2,201,449)	21,389,094	19,187,645
		TOTAL ADMIN & GENERAL EXPENSES	19,136,601	174,708,304	193,844,905	16,921,676	119,801,023	136,722,699	2,214,925	54,907,281	57,122,206
		TOTAL EXPENSES BEFORE FIT	241,433,241	759,400,564	1,000,833,805	168,384,539	497,397,126	665,781,665	73,048,702	262,003,438	335,052,140
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,818,410			136,457,028			56,361,382
E-FIT		FEDERAL INCOME TAX			(4,088,339)			(3,494,101)			(594,238)
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,931,430)			(7,185,827)			(8,745,603)
E-FIT		AMORTIZED ITC			(484,788)			(312,591)			(172,197)
		ELECTRIC NET OPERATING INCOME (LOSS)			213,322,967			147,449,547			65,873,420

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%	69.614%	30.386%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	174,900	1,236,259	1,411,159	147,690	797,140	944,830	27,210	439,119	466,329
1	456010	Other Electric Rev-Financial	0	(57,178,426)	(57,178,426)	0	(36,868,649)	(36,868,649)	0	(20,309,777)	(20,309,777)
1	456015	Other Electric Rev-CT Fuel Sales	0	30,237,834	30,237,834	0	19,497,355	19,497,355	0	10,740,479	10,740,479
1	456016	Other Electric Rev-Resource Opt	0	3,667,551	3,667,551	0	2,364,837	2,364,837	0	1,302,714	1,302,714
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	77,865	77,865	0	42,893	42,893
1	456018	Other Electric Rev-Extraction	0	305,591	305,591	0	197,045	197,045	0	108,546	108,546
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,063,920	1,063,920	(165,000)	586,080	421,080
1	456050	Other Electric Rev-Attachment Fees	917,636	0	917,636	739,554	0	739,554	178,082	0	178,082
1	456100	Transmission Revenue of Others	0	28,872,385	28,872,385	0	18,616,914	18,616,914	0	10,255,471	10,255,471
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,795	595,795	0	328,205	328,205
1	456130	Ancillary Services Revenue	0	1,173,595	1,173,595	0	756,734	756,734	0	416,861	416,861
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(6,585,953)	0	(6,585,953)	(1,786,067)	0	(1,786,067)	(4,799,886)	0	(4,799,886)
1	456329	Amortization Res Decoupling Deferral	16,158,443	0	16,158,443	10,429,886	0	10,429,886	5,728,557	0	5,728,557
1	456338	Non-res Decoupling Deferred Rev	3,307,959	0	3,307,959	2,543,301	0	2,543,301	764,658	0	764,658
1	456339	Amortization Non-res Decoupling	(461,168)	0	(461,168)	(871,335)	0	(871,335)	410,167	0	410,167
1	456380	Other Electric Revenue-Clearwater	331,018	0	331,018	0	0	0	331,018	0	331,018
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,028,077)	(3,028,077)	0	(1,952,504)	(1,952,504)	0	(1,075,573)	(1,075,573)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,028,077	3,028,077	0	1,952,504	1,952,504	0	1,075,573	1,075,573
1	456730	Other Elec Rev-Intraco Thermal	0	6,488,485	6,488,485	0	4,183,775	4,183,775	0	2,304,710	2,304,710
TOTAL ACCOUNT 456			13,869,195	19,277,560	33,146,755	11,331,598	12,430,171	23,761,769	2,537,597	6,847,389	9,384,986

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	175,276,608	175,276,608	0	113,018,357	113,018,357	0	62,258,251	62,258,251
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,556,428	1,556,428	0	1,003,585	1,003,585	0	552,843	552,843
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,433,987	0	10,433,987	0	0	0	10,433,987	0	10,433,987
1	555550	Non Monetary - Exchange Power	0	94,328	94,328	0	60,823	60,823	0	33,505	33,505
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,637,548	2,637,548	0	1,700,691	1,700,691	0	936,857	936,857
1	555710	Intercompany Purchase	0	1,173,595	1,173,595	0	756,734	756,734	0	416,861	416,861
1	555740	Purchased Power - EIM	0	25,255,222	25,255,222	0	16,284,567	16,284,567	0	8,970,655	8,970,655
TOTAL ACCOUNT 555			10,433,987	205,993,729	216,427,716	0	132,824,757	132,824,757	10,433,987	73,168,972	83,602,959

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	41,162	5,905,064	5,946,226	41,162	3,807,585	3,848,747	0	2,097,479	2,097,479
1	557010	Other Power Supply Expense - Financial	0	(23,206,363)	(23,206,363)	0	(14,963,463)	(14,963,463)	0	(8,242,900)	(8,242,900)
1	557018	Merchandise Processing Fee	0	50,279	50,279	0	32,420	32,420	0	17,859	17,859
1	557150	Fuel - Economic Dispatch	0	16,124,680	16,124,680	0	10,397,194	10,397,194	0	5,727,486	5,727,486
1	557160	Power Supply Expense - Miscellaneous	0	328,862	328,862	0	212,050	212,050	0	116,812	116,812
99	557161	Unbilled Add-Ons	996,766	0	996,766	543,037	0	543,037	453,729	0	453,729
1	557165	Other Resource Costs-CAISO Charges	0	1,006,261	1,006,261	0	648,837	648,837	0	357,424	357,424
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,691	205,691	0	113,309	113,309
1	557170	Broker Fees - Power	1,860	762,432	764,292	0	491,616	491,616	1,860	270,816	272,676
1	557171	REC Broker Fees	0	57,243	57,243	0	36,910	36,910	0	20,333	20,333
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,241,395	0	1,241,395	1,241,395	0	1,241,395	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(15,519,489)	0	(15,519,489)	(15,519,489)	0	(15,519,489)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	7,568,951	0	7,568,951	7,568,951	0	7,568,951	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,308,033	0	1,308,033	1,308,033	0	1,308,033	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,580,933)	0	(2,580,933)	(2,580,933)	0	(2,580,933)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,743,066	0	2,743,066	0	0	0	2,743,066	0	2,743,066
99	557390	Idaho PCA Amortization	6,864,565	0	6,864,565	0	0	0	6,864,565	0	6,864,565
1	557395	Optional Renewable Power Expense Offset	0	1,619	1,619	0	1,044	1,044	0	575	575
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,779,837	5,779,837	0	3,726,839	3,726,839	0	2,052,998	2,052,998
1	557711	Turbine Gas Bookout Offset	0	(5,779,837)	(5,779,837)	0	(3,726,839)	(3,726,839)	0	(2,052,998)	(2,052,998)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	33,414,817	33,414,817	0	21,545,874	21,545,874	0	11,868,943	11,868,943
TOTAL ACCOUNT 557			3,484,054	34,763,894	38,247,948	(6,900,346)	22,415,758	15,515,412	10,384,400	12,348,136	22,732,536

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	542,335	260,995	803,330	456,495	169,297	625,792	85,840	91,698	177,538
99	908600	Public Purpose Tariff Rider Expense Offset	31,096,236	0	31,096,236	24,407,992	0	24,407,992	6,688,244	0	6,688,244
99	908610	Limited Income Tax Refund Program	161,528	0	161,528	161,528	0	161,528	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(191,022)	0	(191,022)	38,394	0	38,394	(229,416)	0	(229,416)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,609,077	260,995	31,870,072	25,064,409	169,297	25,233,706	6,544,668	91,698	6,636,366

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-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended December 31, 2023 Ending Balance 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	3,321,148,539	2,232,081,306	1,089,067,233
	Interest Deduction for FIT Calculation	93,622,638	62,900,051	30,722,587
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,193,652,215	802,238,693	391,413,522
E-OPS	Less: Operating & Maintenance Expense	745,474,232	478,741,968	266,732,264
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	175,483,032	120,928,865	54,554,167
E-OTX	Less: Taxes Other than FIT	79,876,541	66,110,832	13,765,709
	Net Operating Income Before FIT	192,818,410	136,457,028	56,361,382
E-INT	Less: Interest Expense	93,622,638	62,900,051	30,722,587
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(118,637,593)	(90,195,551)	(28,442,042)
	Taxable Net Operating Income	(19,468,280)	(16,638,574)	(2,829,706)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,088,339)	(3,494,101)	(594,238)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(4,088,339)	(3,494,101)	(594,238)
E-DTE	Deferred FIT	19,313,827	15,519,005	3,794,822
E-DTE	Customer Tax Credit Amortization	(35,245,257)	(22,704,832)	(12,540,425)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,591)	(172,197)
	Total Net FIT/Deferred FIT	(20,504,557)	(10,992,519)	(9,512,038)

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-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	84,283,740	114,483,542	198,767,282	58,167,334	76,401,860	134,569,194	26,116,406	38,081,682	64,198,088
12	997001 Contributions In Aid of Construction	0	9,103,624	9,103,624	0	6,086,774	6,086,774	0	3,016,850	3,016,850
12	997002 Injuries and Damages	0	(325,000)	(325,000)	0	(217,298)	(217,298)	0	(107,702)	(107,702)
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	(1,369,442)	(1,369,442)	0	(915,623)	(915,623)	0	(453,819)	(453,819)
99	997007 Idaho PCA	9,046,009	0	9,046,009	0	0	0	9,046,009	0	9,046,009
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	321,825	321,825	0	215,175	215,175	0	106,650	106,650
99	997018 DSM Tariff Rider	(15,116,525)	64	(15,116,461)	(12,667,308)	43	(12,667,265)	(2,449,217)	21	(2,449,196)
12	997020 FAS87 Current Pension Accrual	0	(1,216,738)	(1,216,738)	0	(813,523)	(813,523)	0	(403,215)	(403,215)
12	997027 Uncollectibles	4,116,769	(3,086,131)	1,030,638	2,599,506	(2,063,418)	536,088	1,517,263	(1,022,713)	494,550
99	997031 Decoupling Mechanism	(12,419,281)	0	(12,419,281)	(10,315,785)	0	(10,315,785)	(2,103,496)	0	(2,103,496)
12	997032 Interest Rate Swaps	0	9,553,186	9,553,186	0	6,387,356	6,387,356	0	3,165,830	3,165,830
99	997033 BPA Residential Exchange	(202,709)	0	(202,709)	(196,483)	0	(196,483)	(6,226)	0	(6,226)
99	997034 Montana Hydro Settlement	(1,609,813)	(24,450,400)	(26,060,213)	(1,036,720)	(16,798,158)	(17,834,878)	(573,093)	(7,652,242)	(8,225,335)
99	997035 Leases	0	6,943	6,943	0	4,770	4,770	0	2,173	2,173
99	997043 Washington Deferred Power Costs	(5,719,090)	0	(5,719,090)	(5,719,090)	0	(5,719,090)	0	0	0
12	997044 Non-Monetary Power Costs	0	94,328	94,328	0	63,069	63,069	0	31,259	31,259
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,861,843)	(2,861,843)	0	(1,913,457)	(1,913,457)	0	(948,386)	(948,386)
12	997049 Tax Depreciation	0	(176,930,587)	(176,930,587)	0	(118,297,560)	(118,297,560)	0	(58,633,027)	(58,633,027)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,085	884,085	0	591,108	591,108	0	292,977	292,977
99	997065 Amortization - Unbilled Revenue Add-Ins	1,251,791	0	1,251,791	934,529	0	934,529	317,262	0	317,262
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	3,495,446	3,495,446	0	2,337,090	2,337,090	0	1,158,356	1,158,356
12	997081 Deferred Compensation	0	(33,492)	(33,492)	0	(22,393)	(22,393)	0	(11,099)	(11,099)
4	997082 Meal Disallowances	0	667,504	667,504	0	458,595	458,595	0	208,909	208,909
12	997083 Paid Time Off	0	1,009,487	1,009,487	0	674,953	674,953	0	334,534	334,534
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(371,796)	0	(371,796)	0	0	0	(371,796)	0	(371,796)
99	997095 WA REC Deferral	(1,272,900)	0	(1,272,900)	(1,272,900)	0	(1,272,900)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,877	21,877	0	10,843	10,843
99	997098 Provision for Rate Refund	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(46,075)	(46,075)	0	(30,806)	(30,806)	0	(15,269)	(15,269)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(74,529,741)	(74,529,741)	0	(49,831,330)	(49,831,330)	0	(24,698,411)	(24,698,411)
99	997102 Amort Idaho Earnings Test (254229)	(114,495)	0	(114,495)	0	0	0	(114,495)	0	(114,495)
99	997107 MDM System	3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0
99	997109 Tax Reform Amortization	(22,151)	0	(22,151)	0	0	0	(22,151)	0	(22,151)
99	997110 FISERVE	77,798	55,413	133,211	0	37,050	37,050	77,798	18,363	96,161
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,820)	(69,820)	0	(34,606)	(34,606)
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,928	87,928	0	43,581	43,581
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(3,942,962)	0	(3,942,962)	(2,588,038)	0	(2,588,038)	(1,354,924)	0	(1,354,924)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,426,701	4,426,701	0	2,959,737	2,959,737	0	1,466,964	1,466,964
99	997120 Transportation Tax Disallowance	0	108,731	108,731	0	72,699	72,699	0	36,032	36,032
99	997122 Regulatory Fees	(1,233,566)	0	(1,233,566)	(1,233,566)	0	(1,233,566)	0	0	0
99	997123 EIM Deferred O&M	116,520	0	116,520	0	0	0	116,520	0	116,520
99	997125 COVID-19	(2,685,128)	0	(2,685,128)	(2,344,990)	0	(2,344,990)	(340,138)	0	(340,138)
99	997126 Prepaid Expenses	0	(255,165)	(255,165)	0	(170,606)	(170,606)	0	(84,559)	(84,559)
99	997127 CARES Act SS Deferral	0	298	298	0	199	199	0	99	99
99	997128 Meters Expensed	0	(1,322,659)	(1,322,659)	0	(884,343)	(884,343)	0	(438,316)	(438,316)
99	997129 Mixed Service Costs (IDD#5)	0	(27,900,000)	(27,900,000)	0	(18,654,219)	(18,654,219)	0	(9,245,781)	(9,245,781)
99	997130 Wild Fire Resiliency Deferral	(5,550,934)	0	(5,550,934)	(2,745,671)	0	(2,745,671)	(2,805,263)	0	(2,805,263)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(990,053)	0	(990,053)	(990,053)	0	(990,053)	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(928,693)	0	(928,693)	(928,693)	0	(928,693)	0	0	0
99	997138 Intervenor Funding	(71,317)	0	(71,317)	(71,317)	0	(71,317)	0	0	0
99	997139 Pension Settlement	0	454,184	454,184	0	303,672	303,672	0	150,512	150,512
99	997140 Insurance Balancing	(195,228)	0	(195,228)	(195,228)	0	(195,228)	0	0	0
99	997141 CCA	662,437	0	662,437	0	0	0	662,437	0	662,437
99	997143 Depreciation Rate Deferral	(424,336)	0	(424,336)	0	0	0	(424,336)	0	(424,336)
	TOTAL SCHEDULE M ADJUSTMENTS	50,964,516	(169,602,109)	(118,637,593)	23,783,048	(113,978,599)	(90,195,551)	27,181,468	(55,623,510)	(28,442,042)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.861%	33.139%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,603,615	19,603,615	0	13,107,173	13,107,173	0	6,496,442	6,496,442
99	410100	Deferred Federal Income Tax Expense - Washingto	5,621,886	0	5,621,886	5,621,886	0	5,621,886	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(108,866)	0	(108,866)	0	0	0	(108,866)	0	(108,866)
	410100	Total	5,513,020	19,603,615	25,116,635	5,621,886	13,107,173	18,729,059	(108,866)	6,496,442	6,387,576
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,875,862)	(10,875,862)	0	(7,271,710)	(7,271,710)	0	(3,604,152)	(3,604,152)
99	411100	Deferred Federal Income Tax Expense - Washingto	1,612,929	0	1,612,929	1,612,929	0	1,612,929	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(307,147)	0	(307,147)	0	0	0	(307,147)	0	(307,147)
	411100	Total	1,305,782	(10,875,862)	(9,570,080)	1,612,929	(7,271,710)	(5,658,781)	(307,147)	(3,604,152)	(3,911,299)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	2,448,727	0	2,448,727	2,448,727	0	2,448,727	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,318,545	0	1,318,545	0	0	0	1,318,545	0	1,318,545
	410193	Total	3,767,272	0	3,767,272	2,448,727	0	2,448,727	1,318,545	0	1,318,545
Total Deferred Federal Income Tax Expense			10,586,074	8,727,753	19,313,827	9,683,542	5,835,463	15,519,005	902,532	2,892,290	3,794,822
99	411193	Customer Tax Credit Amortization - Washington	(22,704,832)	0	(22,704,832)	(22,704,832)	0	(22,704,832)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(12,540,425)	0	(12,540,425)	0	0	0	(12,540,425)	0	(12,540,425)
	411193	Total	(35,245,257)	0	(35,245,257)	(22,704,832)	0	(22,704,832)	(12,540,425)	0	(12,540,425)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.861%			33.139%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

Report ID:
E-PLT-12E

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2023

Ending Balance Basis

*****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	7,150,000	7,150,000	0	4,610,320	4,610,320	0	2,539,680	2,539,680
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	982,946	982,946	0	633,804	633,804	0	349,142	349,142
1	182381	CDA Settlement Past Storage	0	26,559,406	26,559,406	0	17,125,505	17,125,505	0	9,433,901	9,433,901
1	302000	Franchises & Consents	2,755,053	44,049,218	46,804,271	2,755,053	28,402,936	31,157,989	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)	5,900,503	108,961,547	114,862,050	5,900,503	74,859,852	80,760,355	0	34,101,695	34,101,695
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	30,770,097	30,770,097	0	21,139,980	21,139,980	0	9,630,117	9,630,117
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	15,899,939	15,899,939	0	10,923,735	10,923,735	0	4,976,204	4,976,204
TOTAL INTANGIBLE PLANT			13,647,434	349,878,355	363,525,789	13,647,434	236,461,261	250,108,695	0	113,417,094	113,417,094
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	111,855,113	29,536,258	141,391,371	73,081,281	19,044,979	92,126,260	38,773,832	10,491,279	49,265,111
1	312000	Boiler Plant	146,697,234	78,553,821	225,251,055	93,358,307	50,651,504	144,009,811	53,338,927	27,902,317	81,241,244
1	313000	Generators	231,872	0	231,872	149,052	0	149,052	82,820	0	82,820
1	314000	Turbogenerator Units	39,639,537	18,659,818	58,299,355	25,910,704	12,031,851	37,942,555	13,728,833	6,627,967	20,356,800
1	315000	Accessory Electric Equipment	18,330,831	12,501,086	30,831,917	11,975,143	8,060,700	20,035,843	6,355,688	4,440,386	10,796,074
1	316000	Miscellaneous Power Plant Equipment	14,889,431	2,476,959	17,366,390	9,728,861	1,597,143	11,326,004	5,160,570	879,816	6,040,386
TOTAL STEAM PRODUCTION PLANT			331,644,018	145,585,524	477,229,542	214,203,348	93,873,546	308,076,894	117,440,670	51,711,978	169,152,648
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,545,256	68,545,256	0	44,197,981	44,197,981	0	24,347,275	24,347,275
1	331XXX	Structures & Improvements	0	116,801,729	116,801,729	0	75,313,755	75,313,755	0	41,487,974	41,487,974
1	332XXX	Reservoirs, Dams, & Waterways	0	266,279,077	266,279,077	0	171,696,749	171,696,749	0	94,582,328	94,582,328
1	333000	Waterwheels, Turbines, & Generators	0	236,032,639	236,032,639	0	152,193,846	152,193,846	0	83,838,793	83,838,793
1	334000	Accessory Electric Equipment	0	85,873,466	85,873,466	0	55,371,211	55,371,211	0	30,502,255	30,502,255
1	335XXX	Miscellaneous Power Plant Equipment	0	14,372,936	14,372,936	0	9,267,669	9,267,669	0	5,105,267	5,105,267
1	336000	Roads, Railroads, & Bridges	0	3,888,157	3,888,157	0	2,507,084	2,507,084	0	1,381,073	1,381,073
TOTAL HYDRAULIC PRODUCTION PLANT			0	791,793,260	791,793,260	0	510,548,295	510,548,295	0	281,244,965	281,244,965
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	17,599,842	17,599,842	0	11,348,378	11,348,378	0	6,251,464	6,251,464
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,025	21,071,025	0	13,586,597	13,586,597	0	7,484,428	7,484,428
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	240,109,322	240,109,322	0	154,822,491	154,822,491	0	85,286,831	85,286,831
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	26,527,084	26,527,084	0	17,104,664	17,104,664	0	9,422,420	9,422,420
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	1,626,657	1,626,657	0	1,048,868	1,048,868	0	577,789	577,789
TOTAL OTHER PRODUCTION PLANT			0	329,474,250	329,474,250	0	212,444,996	212,444,996	0	117,029,254	117,029,254
TOTAL PRODUCTION PLANT			331,644,018	1,266,853,034	1,598,497,052	214,203,348	816,866,837	1,031,070,185	117,440,670	449,986,197	567,426,867

*****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	29,629,879	30,258,237	410,632	19,105,346	19,515,978	217,726	10,524,533	10,742,259
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	11,026	37,369,691	37,380,717	7,103	24,095,977	24,103,080	3,923	13,273,714	13,277,637
1	353XXX	Station Equipment	12,909,972	375,347,370	388,257,342	8,439,025	242,023,984	250,463,009	4,470,947	133,323,386	137,794,333
1	354000	Towers & Fixtures	15,996,649	1,142,818	17,139,467	10,453,707	736,889	11,190,596	5,542,942	405,929	5,948,871
1	355000	Poles & Fixtures	5,418	381,330,273	381,335,691	3,541	245,881,760	245,885,301	1,877	135,448,513	135,450,390
1	356000	Overhead Conductors & Devices	12,533,966	178,300,166	190,834,132	8,190,846	114,967,947	123,158,793	4,343,120	63,332,219	67,675,339
1	357000	Underground Conduit	0	3,213,937	3,213,937	0	2,072,347	2,072,347	0	1,141,590	1,141,590
1	358000	Underground Conductors & Devices	0	6,691,473	6,691,473	0	4,314,662	4,314,662	0	2,376,811	2,376,811
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	42,164,223	1,015,554,911	1,057,719,134	27,556,372	654,829,807	682,386,179	14,607,851	360,725,104	375,332,955
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,757,767	0	11,757,767	10,228,572	0	10,228,572	1,529,195	0	1,529,195
99	360400	Land Easements	4,159,533	0	4,159,533	1,392,526	0	1,392,526	2,767,007	0	2,767,007
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	30,984,520	0	30,984,520	23,296,468	0	23,296,468	7,688,052	0	7,688,052
3	362000	Station Equipment	169,871,004	3,300,955	173,171,959	115,693,089	2,297,927	117,991,016	54,177,915	1,003,028	55,180,943
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	585,744,326	0	585,744,326	388,297,067	0	388,297,067	197,447,259	0	197,447,259
99	365000	Overhead Conductors & Devices	366,378,517	0	366,378,517	230,089,196	0	230,089,196	136,289,321	0	136,289,321
99	366000	Underground Conduit	175,726,268	0	175,726,268	116,942,677	0	116,942,677	58,783,591	0	58,783,591
99	367000	Underground Conductors & Devices	292,108,859	0	292,108,859	193,667,890	0	193,667,890	98,440,969	0	98,440,969
99	368000	Line Transformers	358,348,466	0	358,348,466	250,858,248	0	250,858,248	107,490,218	0	107,490,218
99	369XXX	Services	225,979,670	0	225,979,670	146,060,583	0	146,060,583	79,919,087	0	79,919,087
99	371XXX	Installations on Customers' Premises	10,632,944	0	10,632,944	10,632,944	0	10,632,944	0	0	0
99	370XXX	Meters	87,556,402	0	87,556,402	62,761,541	0	62,761,541	24,794,861	0	24,794,861
99	373XXX	Street Light & Signal Systems	84,253,078	0	84,253,078	55,572,429	0	55,572,429	28,680,649	0	28,680,649
		TOTAL DISTRIBUTION PLANT	2,403,869,204	3,300,955	2,407,170,159	1,605,493,230	2,297,927	1,607,791,157	798,375,974	1,003,028	799,379,002
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	27,835,615	111,168,175	139,003,790	18,116,249	76,375,871	94,492,120	9,719,366	34,792,304	44,511,670
4	391XXX	Office Furniture & Equipment	2,559,820	53,526,900	56,086,720	2,544,400	36,774,586	39,318,986	15,420	16,752,314	16,767,734
4	392XXX	Transportation Equipment	40,392,521	32,927,705	73,320,226	27,265,929	22,622,321	49,888,250	13,126,592	10,305,384	23,431,976
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	3,188,296	18,418,082	21,606,378	1,840,732	12,653,775	14,494,507	1,347,564	5,764,307	7,111,871
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	20,727,314	6,130,166	26,857,480	12,827,389	4,211,608	17,038,997	7,899,925	1,918,558	9,818,483
4	397XXX	Communications Equipment	29,699,975	106,226,331	135,926,306	22,877,212	72,980,676	95,857,888	6,822,763	33,245,655	40,068,418
4	398000	Miscellaneous Equipment	10,369	843,253	853,622	0	579,340	579,340	10,369	263,913	274,282
		TOTAL GENERAL PLANT	127,203,185	347,346,030	474,549,215	87,357,340	238,637,142	325,994,482	39,845,845	108,708,888	148,554,733
		TOTAL PLANT IN SERVICE	2,918,528,064	2,982,933,285	5,901,461,349	1,948,257,724	1,949,092,974	3,897,350,698	970,270,340	1,033,840,311	2,004,110,651

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2023
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(297,224,607)	(82,023,072)	(379,247,679)	(197,154,614)	(52,888,477)	(250,043,091)	(100,069,993)	(29,134,595)	(129,204,588)
E-ADEP		Hydro Production Plant	0	(203,413,600)	(203,413,600)	0	(131,161,089)	(131,161,089)	0	(72,252,511)	(72,252,511)
E-ADEP		Other Production Plant	0	(180,021,272)	(180,021,272)	0	(116,077,716)	(116,077,716)	0	(63,943,556)	(63,943,556)
E-ADEP		Transmission Plant	(28,113,273)	(258,289,052)	(286,402,325)	(17,242,792)	(166,544,781)	(183,787,573)	(10,870,481)	(91,744,271)	(102,614,752)
E-ADEP		Distribution Plant	(788,239,659)	(577,679)	(788,817,338)	(492,331,554)	(402,145)	(492,733,699)	(295,908,105)	(175,534)	(296,083,639)
E-ADEP		General Plant	(51,565,312)	(121,367,496)	(172,932,808)	(34,478,672)	(83,383,111)	(117,861,783)	(17,086,640)	(37,984,385)	(55,071,025)
TOTAL ACCUMULATED DEPRECIATION			(1,165,142,851)	(845,692,171)	(2,010,835,022)	(741,207,632)	(550,457,319)	(1,291,664,951)	(423,935,219)	(295,234,852)	(719,170,071)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,652,123)	(19,652,123)	0	(12,671,689)	(12,671,689)	0	(6,980,434)	(6,980,434)
E-AAMT		Distribution-Franchises/Misc Intangibles	(575,317)	0	(575,317)	(575,317)	0	(575,317)	0	0	0
E-AAMT		General Plant - 303000	0	(3,941,221)	(3,941,221)	0	(2,702,683)	(2,702,683)	0	(1,238,538)	(1,238,538)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,112,826)	(136,362,618)	(142,475,444)	(6,112,826)	(93,685,209)	(99,798,035)	0	(42,677,409)	(42,677,409)
E-AAMT		General Plant - 390200, 396200	0	(1,582,237)	(1,582,237)	0	(1,087,044)	(1,087,044)	0	(495,193)	(495,193)
TOTAL ACCUMULATED AMORTIZATION			(6,688,143)	(161,538,199)	(168,226,342)	(6,688,143)	(110,146,625)	(116,834,768)	0	(51,391,574)	(51,391,574)
TOTAL ACCUMULATED DEPR/AMORT			(1,171,830,994)	(1,007,230,370)	(2,179,061,364)	(747,895,775)	(660,603,944)	(1,408,499,719)	(423,935,219)	(346,626,426)	(770,561,645)
NET ELECTRIC UTILITY PLANT before ADFIT			1,746,697,070	1,975,702,915	3,722,399,985	1,200,361,949	1,288,489,030	2,488,850,979	546,335,121	687,213,885	1,233,549,006
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	(543,934,603)	(543,934,603)	0	(363,680,115)	(363,680,115)	0	(180,254,488)	(180,254,488)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,666,135)	(45,666,135)	0	(31,374,005)	(31,374,005)	0	(14,292,130)	(14,292,130)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,767,592)	(4,767,592)	0	(3,275,479)	(3,275,479)	0	(1,492,113)	(1,492,113)
4		ADFIT - Common Plant (283750 from C-DTX)	0	22,580	22,580	0	15,513	15,513	0	7,067	7,067
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	(5,577,475)	(5,577,475)	0	(3,596,356)	(3,596,356)	0	(1,981,119)	(1,981,119)
1		ADFIT - CDA Settlement Costs (283333)	0	(206,419)	(206,419)	0	(133,099)	(133,099)	0	(73,320)	(73,320)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(920,152)	(920,152)	0	(615,223)	(615,223)	0	(304,929)	(304,929)
TOTAL ACCUMULATED DFIT			0	(601,049,796)	(601,049,796)	0	(402,658,764)	(402,658,764)	0	(198,391,032)	(198,391,032)
NET ELECTRIC UTILITY PLANT			1,746,697,070	1,374,653,119	3,121,350,189	1,200,361,949	885,830,266	2,086,192,215	546,335,121	488,822,853	1,035,157,974

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.614%	30.386%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.861%	33.139%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended December 31, 2023	
Ending Balance 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	1,746,697,070	1,374,653,119	3,121,350,189	#####	885,830,266	2,086,192,215	546,335,121	488,822,853	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,192,422	44,160,743	52,353,165	6,197,769	30,339,755	36,537,524	1,994,653	13,820,988	15,815,641
4	Accumulated Amortization - AFUDC (182318)	(1,605,040)	(7,148,199)	(8,753,239)	(1,212,917)	(4,911,027)	(6,123,944)	(392,123)	(2,237,172)	(2,629,295)
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)	2,328,656	0	2,328,656	0	0	0	2,328,656	0	2,328,656
99	ADFIT - Boulder Park Disallowed (190040)	56,982	0	56,982	0	0	0	56,982	0	56,982
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337)	14,560,631	0	14,560,631	14,560,631	0	14,560,631	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,048,292	0	22,048,292	22,048,292	0	22,048,292	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,687,874)	0	(7,687,874)	(7,687,874)	0	(7,687,874)	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)	(4,436,513)	0	(4,436,513)	(1,323,531)	0	(1,323,531)	(3,112,982)	0	(3,112,982)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(14,420,430)	0	(14,420,430)	(13,852,426)	0	(13,852,426)	(568,004)	0	(568,004)
99	ADFIT-Customer Tax Credit (190393)	3,028,291	0	3,028,291	2,909,010	0	2,909,010	119,281	0	119,281
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,026,256)	0	(7,026,256)	(4,077,949)	0	(4,077,949)	(2,948,307)	0	(2,948,307)
99	Colstrip-Regulatory Asset (182327)	19,428,967	0	19,428,967	11,250,467	0	11,250,467	8,178,500	0	8,178,500
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	148,760	0	148,760	376,075	0	376,075	(227,315)	0	(227,315)
99	Colstrip Reg Asset ADFIT (283376)	(2,810,383)	0	(2,810,383)	(1,939,358)	0	(1,939,358)	(871,025)	0	(871,025)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(8,240,858)	0	(8,240,858)	(5,874,794)	0	(5,874,794)	(2,366,064)	0	(2,366,064)
99	Colstrip ARO Liability (230027)	(15,331,356)	0	(15,331,356)	(10,019,044)	0	(10,019,044)	(5,312,312)	0	(5,312,312)
99	Colstrip ARO ADFIT (190376)	3,219,584	0	3,219,584	2,103,999	0	2,103,999	1,115,585	0	1,115,585
99	Colstrip ARO ADFIT (283377)	(1,868,758)	0	(1,868,758)	(1,118,461)	0	(1,118,461)	(750,297)	0	(750,297)
99	Customer Deposits (235199)	(9,231)	0	(9,231)	(9,231)	0	(9,231)	0	0	0
C-WKC	Working Capital	138,670,210	0	138,670,210	96,928,901	0	96,928,901	41,741,309	0	41,741,309
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	162,785,806	37,012,544	199,798,350	120,460,363	25,428,728	145,889,091	42,325,443	11,583,816	53,909,259
	NET RATE BASE	1,909,482,876	1,411,665,663	3,321,148,539	#####	911,258,994	2,232,081,306	588,660,564	500,406,669	#####

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-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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
ELECTRIC ACCUMULATED DEPRECIATION
For Twelve Months Ended December 31, 2023
Ending Balance Basis

Report ID:
E-ADEP-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(82,023,072)	(82,023,072)			(82,023,072)	(82,023,072)		(52,888,477)	(52,888,477)		(29,134,595)	(29,134,595)
	Steam (ED-ID)	(100,069,993)	(100,069,993)		(100,069,993)	(100,069,993)	(100,069,993)				(100,069,993)		(100,069,993)
	Steam (ED-WA)	(197,154,614)	(197,154,614)		(197,154,614)	(197,154,614)	(197,154,614)	(197,154,614)		(197,154,614)			
1	Hydro (ED-AN)	(203,413,600)	(203,413,600)			(203,413,600)	(203,413,600)		(131,161,089)	(131,161,089)		(72,252,511)	(72,252,511)
1	Other (ED-AN)	(180,021,272)	(180,021,272)			(180,021,272)	(180,021,272)		(116,077,716)	(116,077,716)		(63,943,556)	(63,943,556)
Total Electric Production		(762,682,551)	(762,682,551)		(297,224,607)	(465,457,944)	(762,682,551)	(197,154,614)	(300,127,282)	(497,281,896)	(100,069,993)	(165,330,662)	(265,400,655)
Electric Transmission													
1	ED-AN	(258,289,052)	(258,289,052)			(258,289,052)	(258,289,052)		(166,544,781)	(166,544,781)		(91,744,271)	(91,744,271)
	ED-ID	(10,870,481)	(10,870,481)		(10,870,481)	(10,870,481)	(10,870,481)				(10,870,481)		(10,870,481)
	ED-WA	(17,242,792)	(17,242,792)		(17,242,792)	(17,242,792)	(17,242,792)	(17,242,792)		(17,242,792)			
Total Electric Transmissic		(286,402,325)	(286,402,325)		(28,113,273)	(258,289,052)	(286,402,325)	(17,242,792)	(166,544,781)	(183,787,573)	(10,870,481)	(91,744,271)	(102,614,752)
Electric Distribution													
3	ED-AN	(577,679)	(577,679)			(577,679)	(577,679)		(402,145)	(402,145)		(175,534)	(175,534)
	ED-ID	(295,908,105)	(295,908,105)		(295,908,105)	(295,908,105)	(295,908,105)				(295,908,105)		(295,908,105)
	ED-WA	(492,331,554)	(492,331,554)		(492,331,554)	(492,331,554)	(492,331,554)	(492,331,554)		(492,331,554)			
Total Electric Distribution		(788,817,338)	(788,817,338)		(788,239,659)	(577,679)	(788,817,338)	(492,331,554)	(402,145)	(492,733,699)	(295,908,105)	(175,534)	(296,083,639)
Gas Underground Storage													
	GD-AN	(19,980,348)		(19,980,348)									
	GD-OR	(1,773,512)		(1,773,512)									
Total Gas Underground S		(21,753,860)		(19,980,348)	(1,773,512)								
Gas Distribution													
	GD-AN	(2,080,935)		(2,080,935)									
	GD-ID	(107,960,786)		(107,960,786)									
	GD-WA	(202,174,606)		(202,174,606)									
	GD-OR	(149,690,561)		(149,690,561)									
Total Gas Distribution		(461,906,888)		(312,216,327)	(149,690,561)								
General Plant													
4	ED-AN	(36,984,577)	(36,984,577)			(36,984,577)	(36,984,577)		(25,409,514)	(25,409,514)		(11,575,063)	(11,575,063)
	ED-ID	(13,778,734)	(13,778,734)		(13,778,734)	(13,778,734)	(13,778,734)				(13,778,734)		(13,778,734)
	ED-WA	(27,325,224)	(27,325,224)		(27,325,224)	(27,325,224)	(27,325,224)	(27,325,224)		(27,325,224)			
7,4	CD-AA	(110,355,496)	(77,372,445)	(22,852,416)	(10,130,635)		(77,372,445)		(53,157,191)	(53,157,191)		(24,215,254)	(24,215,254)
9,4	CD-AN	(9,087,635)	(7,010,474)	(2,077,161)			(7,010,474)		(4,816,406)	(4,816,406)		(2,194,068)	(2,194,068)
9	CD-ID	(4,288,018)	(3,307,906)	(980,112)		(3,307,906)	(3,307,906)				(3,307,906)		(3,307,906)
9	CD-WA	(9,272,971)	(7,153,448)	(2,119,523)		(7,153,448)	(7,153,448)	(7,153,448)		(7,153,448)			
8	GD-AA	(2,831,367)		(1,954,634)	(876,733)								
	GD-AN	(3,908,982)		(3,908,982)									
	GD-ID	(2,530,602)		(2,530,602)									
	GD-WA	(13,712,114)		(13,712,114)									
	GD-OR	(5,940,275)		(5,940,275)									
Total General Plant		(240,015,995)	(172,932,808)	(50,135,544)	(16,947,643)	(51,565,312)	(121,367,496)	(172,932,808)	(34,478,672)	(83,383,111)	(117,861,783)	(17,086,640)	(37,984,385)
Total Accumulated Depr		(2,561,578,957)	(2,010,835,022)	(382,332,219)	(168,411,716)	(1,165,142,851)	(845,692,171)	(2,010,835,022)	(741,207,632)	(550,457,319)	(1,291,664,951)	(423,935,219)	(295,234,852)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended December 31, 2023	
Ending Balance 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	(16,570,154)	(16,570,154)			(16,570,154)	(16,570,154)		(10,684,435)	(10,684,435)		(5,885,719)	(5,885,719)	
1	Misc Intangible Plt (3030 ED-AN	(3,081,969)	(3,081,969)			(3,081,969)	(3,081,969)		(1,987,254)	(1,987,254)		(1,094,715)	(1,094,715)	
Total Production/Transmission		(19,652,123)	(19,652,123)			(19,652,123)	(19,652,123)		(12,671,689)	(12,671,689)		(6,980,434)	(6,980,434)	
Distribution														
	Franchises (302000) ED-WA	(503,313)	(503,313)			(503,313)	(503,313)	(503,313)				(503,313)	(503,313)	
	Misc Intangible Plt (3030 ED-WA	(72,004)	(72,004)			(72,004)	(72,004)	(72,004)				(72,004)	(72,004)	
Total Distribution		(575,317)	(575,317)			(575,317)	(575,317)	(575,317)				(575,317)	(575,317)	
General Plant - 303000														
7,4	CD-AA	(5,450,622)	(3,821,540)	(1,128,715)	(500,367)	(3,821,540)	(3,821,540)		(2,625,513)	(2,625,513)		(1,196,027)	(1,196,027)	
9,1	CD-AN	(155,142)	(119,681)	(35,461)		(119,681)	(119,681)		(77,170)	(77,170)		(42,511)	(42,511)	
	GD-ID	(174,844)		(174,844)										
	GD-WA	(340,463)		(340,463)										
	GD-OR	(135,608)			(135,608)									
Total General Plant - 303000		(6,256,679)	(3,941,221)	(1,679,483)	(635,975)		(3,941,221)	(3,941,221)		(2,702,683)	(2,702,683)		(1,238,538)	(1,238,538)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(171,340,885)	(120,130,521)	(35,481,271)	(15,729,093)	(120,130,521)	(120,130,521)		(82,533,272)	(82,533,272)		(37,597,249)	(37,597,249)	
9,4	CD-AN	(510,532)	(393,839)	(116,693)		(393,839)	(393,839)		(270,579)	(270,579)		(123,260)	(123,260)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(3,612,161)	(2,786,530)	(825,631)		(2,786,530)	(2,786,530)	(2,786,530)				0	0	
4	ED-AN	(15,838,258)	(15,838,258)			(15,838,258)	(15,838,258)		(10,881,358)	(10,881,358)		(4,956,900)	(4,956,900)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,326,296)	(3,326,296)			(3,326,296)	(3,326,296)	(3,326,296)						
8	GD-AA	(322,409)		(222,575)	(99,834)									
	GD-AN	0		0										
	GD-OR	(83,307)			(83,307)									
Total Misc IT Intangible Plant - 3031XX		(195,033,848)	(142,475,444)	(36,646,170)	(15,912,234)	(6,112,826)	(136,362,618)	(142,475,444)	(6,112,826)	(93,685,209)	(99,798,035)	0	(42,677,409)	(42,677,409)
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	(1,582,237)	(1,582,237)			(1,582,237)	(1,582,237)		(1,087,044)	(1,087,044)		(495,193)	(495,193)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,582,237)	(1,582,237)	0	0	0	(1,582,237)	(1,582,237)	0	(1,087,044)	(1,087,044)	0	(495,193)	(495,193)
Total Accumulated Amortization		(223,100,204)	(168,226,342)	(38,325,653)	(16,548,209)	(6,688,143)	(161,538,199)	(168,226,342)	(6,688,143)	(110,146,625)	(116,834,768)	0	(51,391,574)	(51,391,574)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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-12E
For Twelve Months Ended December 31, 2023	
Ending Balance 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	21,045,509	8,516,429	3,388,448	9,140,632	21,045,509	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	4,457,921	0	0	0	0	0	0	0	0	4,457,921	0	4,457,921
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,442,094	0	0	92,857,801	92,857,801	0	0	27,426,109	27,426,109	0	12,158,184	12,158,184
9	CD-WA / ID / AN	32,537,600	9,599,820	6,330,918	9,169,743	25,100,481	2,844,368	1,875,812	2,716,939	7,437,119	0	0	0
	TOTAL ACCOUNT	215,533,724	18,116,249	9,719,366	111,168,176	139,003,791	27,894,968	1,875,812	30,143,048	59,913,828	4,457,921	12,158,184	16,616,105
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,979,342	1,691,302	7,798	2,280,242	3,979,342	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	72,811,513	0	0	51,049,608	51,049,608	0	0	15,077,808	15,077,808	0	6,684,097	6,684,097
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	78,577,935	2,544,401	15,420	53,526,899	56,086,720	485,891	2,258	15,254,013	15,742,162	12,109	6,736,944	6,749,053
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,357,846	25,686,521	12,358,614	24,312,711	62,357,846	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,028,018	0	0	0	0	9,890,776	3,413,318	2,723,924	16,028,018	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	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	7,353,197	1,579,408	767,978	3,325,091	5,672,477	467,969	227,547	985,204	1,680,720	0	0	0
	TOTAL ACCOUNT	98,193,507	27,265,929	13,126,592	32,927,705	73,320,226	10,358,745	3,640,865	5,338,626	19,338,236	4,812,326	722,719	5,535,045

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2023 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	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	8,888,757	1,816,321	599,575	6,472,861	8,888,757	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,921,435	0	0	0	0	2,896,816	587,478	437,141	3,921,435	0	0	0
99	GD-OR / AS	1,296,185	0	0	0	0	0	0	0	0	1,296,185	0	1,296,185
8	GD-AA	5,849,743	0	0	0	0	0	0	4,038,370	4,038,370	0	1,811,373	1,811,373
7	CD-AA	15,910,743	0	0	11,155,340	11,155,340	0	0	3,294,797	3,294,797	0	1,460,606	1,460,606
9	CD-WA / ID / AN	2,025,177	24,411	747,989	789,882	1,562,282	7,233	221,625	234,037	462,895	0	0	0
	TOTAL ACCOUNT	37,892,040	1,840,732	1,347,564	18,418,083	21,606,379	2,904,049	809,103	8,004,345	11,717,497	1,296,185	3,271,979	4,568,164
	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	25,432,530	12,577,381	7,583,364	5,271,785	25,432,530	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,255,051	0	0	0	0	2,612,965	821,497	820,589	4,255,051	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	31,626,735	12,827,389	7,899,925	6,130,166	26,857,480	2,687,041	915,292	1,074,574	4,676,907	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,276,533	12,517,709	6,552,805	23,206,019	42,276,533	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	114,896,021	0	0	80,555,898	80,555,898	0	0	23,792,668	23,792,668	0	10,547,455	10,547,455
9	CD-WA/ ID / AN	16,973,510	10,359,503	269,958	2,464,414	13,093,875	3,069,457	79,987	730,191	3,879,635	0	0	0
	TOTAL ACCOUNT	176,021,022	22,877,212	6,822,763	106,226,331	135,926,306	3,665,091	367,713	24,696,942	28,729,746	742,178	10,622,792	11,364,970
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	833,940	0	0	584,692	584,692	0	0	172,692	172,692	0	76,556	76,556
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	1,115,890	0	10,370	843,253	853,623	0	1,044	175,300	176,344	9,092	76,831	85,923
	TOTAL GENERAL PLANT	670,415,590	87,357,340	39,845,846	347,346,031	474,549,217	51,786,290	7,767,871	89,106,899	148,661,060	12,258,540	34,946,773	47,205,313

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%

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	29,766,371	5,213,484	0	24,552,887	29,766,371	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	119,731,234	0	0	83,945,963	83,945,963	0	0	24,793,944	24,793,944	0	10,991,327	
9		CD-WA / ID / AN	1,490,369	687,019	0	462,697	1,149,716	203,559	0	137,094	340,653	0	0	
		TOTAL ACCOUNT	151,762,983	5,900,503	0	108,961,547	114,862,050	203,559	0	25,221,260	25,424,819	354,611	11,121,503	11,476,114
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,941,658	0	0	5,941,658	5,941,658	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	1,087,713	0	0	0	0	0	0	750,903	750,903	0	336,810	
7		CD-AA	35,412,540	0	0	24,828,440	24,828,440	0	0	7,333,229	7,333,229	0	3,250,871	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	42,441,911	0	0	30,770,098	30,770,098	0	0	8,084,132	8,084,132	0	3,587,681	3,587,681
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2023	
Ending Balance 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	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	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	389,189	0	0	389,189	389,189	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	22,122,818	0	0	15,510,750	15,510,750	0	0	4,581,193	4,581,193	0	2,030,875	2,030,875
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,512,007	0	0	15,899,939	15,899,939	0	0	4,581,193	4,581,193	0	2,030,875	2,030,875
		TOTAL	378,283,495	10,892,381	0	269,136,784	280,029,165	2,083,223	771,517	65,609,065	68,463,805	780,562	29,009,963	29,790,525

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2023 Ending Balance 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	(64,220,628)	(45,026,366)	(13,298,808)	(5,895,454)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,799,966)	(4,767,592)	(1,408,137)	(624,237)
7	283750	CD-AA	32,205	22,580	6,669	2,956
		Total	<u>(71,628,158)</u>	<u>(50,411,147)</u>	<u>(14,700,276)</u>	<u>(6,516,735)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,731,650	6,731,650	0	0	0	0	6,731,650
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	120,448,904	52,934,192	0	173,383,096	96,928,901	41,741,309	23,520,003	11,192,883	0
TOTAL		120,448,904	52,934,192	6,731,754	180,114,850	96,928,901	41,741,309	23,520,003	11,192,883	6,731,754

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						