

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended March 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	223,770,584	149,183,571	74,587,013
	Adjustments			
	Adjusted Net Operating Income (Loss)	223,770,584	149,183,571	74,587,013
E-APL	Electric Net Rate Base	3,349,629,974	2,251,425,415	1,098,204,559
	<b>RATE OF RETURN</b>	<b>6.680%</b>	<b>6.626%</b>	<b>6.792%</b>

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 March 31, 2024  
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	3-01-2024 thru 03-31-2024	416,996 100.000%	270,972 64.982%	146,024 35.018%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2023 thru 03-31-2024	45,973,674 100.000%	31,996,374 69.597%	13,977,300 30.403%
	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 March 31, 2024  
Ending Balance Basis

Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 500 - 894		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 935		5,750,511	4,121,480	1,629,031	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		135,565,074	115,155,464	14,007,349	6,402,261
		Percentage		100.001%	84.945%	10.333%	4.723%
		Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
		Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
		Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	0
		Total		100,099,953	74,273,808	17,265,118	8,561,027
		Percentage		100.000%	74.200%	17.248%	8.552%
		Number of Customers at		797,628	416,479	273,638	107,511
		Percentage		99.999%	52.214%	34.306%	13.479%
		Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
		Percentage		100.001%	74.529%	16.914%	8.558%
		Total Percentages		400.001%	285.888%	78.801%	35.311%
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2024  
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	01-01-2023 thru 12-31-2023	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		13,730,176	0	9,527,830 4,202,346
		Direct O & M Accts 901 - 935		3,580,140	0	1,946,392 1,633,748
		Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031 0
		Total		18,939,347	0	13,103,253 5,836,094
		Percentage		100.000%	0.000%	69.185% 30.815%
		Direct Labor Accts 500 - 894		12,843,901	0	9,337,229 3,506,672
		Direct Labor Accts 901 - 935		4,309,521	0	1,859,734 2,449,787
		Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187 0
		Total		18,747,609	0	12,791,150 5,956,459
		Percentage		100.000%	0.000%	68.228% 31.772%
		Number of Customers at		381,149	0	273,638 107,511
		Percentage		100.000%	0.000%	71.793% 28.207%
		Net Direct Plant		1,165,275,737	0	770,125,934 395,149,803
		Percentage		100.000%	0.000%	66.090% 33.910%
		Total Percentages		400.000%	0.000%	275.296% 124.704%
8		Average (GD AA)		100.000%	0.000%	68.824% 31.176%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2024  
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	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant	3-01-2024 thru 03-31-2024	1,639,969,059	1,128,325,265	511,643,794	
		Percent		100.000%	68.802%	31.198%	
11		Book Depreciation	04-01-2023 thru 03-31-2024	153,351,638	102,759,960	50,591,678	
		Percent		100.000%	67.009%	32.991%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2024  
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	3-01-2024 thru 03-31-2024	3,739,655,419 100.000%	2,498,847,408 66.820%	1,240,808,011 33.180%
13	E-PLT	Net Electric General Plant Percent	3-01-2024 thru 03-31-2024	307,583,427 100.000%	212,229,438 68.999%	95,353,989 31.001%
14		Net Allocated Schedule M's Percent	04-01-2023 thru 03-31-2024	-159,409,039 100.000%	-107,040,946 67.149%	-52,368,093 32.851%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended March 31, 2024  
 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	441,199,812	0	441,199,812	294,516,963	0	294,516,963	146,682,849	0	146,682,849
99	442200	Commercial - Firm & Int.	352,413,306	0	352,413,306	255,120,272	0	255,120,272	97,293,034	0	97,293,034
1	442300	Industrial	123,082,852	0	123,082,852	66,505,742	0	66,505,742	56,577,110	0	56,577,110
99	444000	Public Street & Highway Lighting	8,185,073	0	8,185,073	5,244,045	0	5,244,045	2,941,028	0	2,941,028
99	448000	Interdepartmental Revenue	1,684,487	0	1,684,487	1,424,585	0	1,424,585	259,902	0	259,902
99	499XXX	Unbilled Revenue	7,133,305	0	7,133,305	3,768,093	0	3,768,093	3,365,212	0	3,365,212
TOTAL SALES TO ULTIMATE CUSTOMERS			933,698,835	0	933,698,835	626,579,700	0	626,579,700	307,119,135	0	307,119,135
1	447XXX	Sales for Resale	0	291,366,839	291,366,839	0	187,873,338	187,873,338	0	103,493,501	103,493,501
TOTAL SALES OF ELECTRICITY			933,698,835	291,366,839	1,225,065,674	626,579,700	187,873,338	814,453,038	307,119,135	103,493,501	410,612,636
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	133,517	0	133,517	46,275	0	46,275	87,242	0	87,242
1	453000	Sales of Water & Water Power	0	738,078	738,078	0	475,913	475,913	0	262,165	262,165
1	454000	Rent from Electric Property	7,764,993	191,354	7,956,347	4,376,839	123,385	4,500,224	3,388,154	67,969	3,456,123
1	454100	Rent from Trnsmission Joint Use	52,140	0	52,140	19,505	0	19,505	32,635	0	32,635
1	456XXX	Other Electric Revenues	15,979,180	57,632,120	73,611,300	12,294,412	37,161,191	49,455,603	3,684,768	20,470,929	24,155,697
TOTAL OTHER OPERATING REVENUE			23,929,830	58,561,552	82,491,382	16,737,031	37,760,489	54,497,520	7,192,799	20,801,063	27,993,862
TOTAL ELECTRIC REVENUE			957,628,665	349,928,391	1,307,557,056	643,316,731	225,633,827	868,950,558	314,311,934	124,294,564	438,606,498

			***** 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	175,000	175,000	0	112,840	112,840	0	62,160	62,160
1	501XXX	Fuel	0	46,351,343	46,351,343	0	29,887,346	29,887,346	0	16,463,997	16,463,997
1	502000	Steam Expense	0	4,208,916	4,208,916	0	2,713,909	2,713,909	0	1,495,007	1,495,007
1	505000	Electric Expense	0	743,873	743,873	0	479,649	479,649	0	264,224	264,224
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,565,816	6,565,816	0	4,233,638	4,233,638	0	2,332,178	2,332,178
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	(1,830,422)	0	(1,830,422)	0	0	0	(1,830,422)	0	(1,830,422)
MAINTENANCE											
1	510000	Supervision & Engineering	0	402,516	402,516	0	259,542	259,542	0	142,974	142,974
1	511000	Structures	0	861,714	861,714	0	555,633	555,633	0	306,081	306,081
1	512000	Boiler Plant	0	7,016,906	7,016,906	0	4,524,501	4,524,501	0	2,492,405	2,492,405
1	513000	Electric Plant	0	841,973	841,973	0	542,904	542,904	0	299,069	299,069
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,521,940	1,521,940	0	981,347	981,347	0	540,593	540,593
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>(1,830,422)</b>	<b>68,689,997</b>	<b>66,859,575</b>	<b>0</b>	<b>44,291,309</b>	<b>44,291,309</b>	<b>(1,830,422)</b>	<b>24,398,688</b>	<b>22,568,266</b>
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,460,017	2,460,017	0	1,586,219	1,586,219	0	873,798	873,798
1	536000	Water for Power	0	1,188,839	1,188,839	0	766,563	766,563	0	422,276	422,276
1	537000	Hydraulic Expense	6,709,705	3,386,534	10,096,239	4,389,600	2,183,637	6,573,237	2,320,105	1,202,897	3,523,002
1	538000	Electric Expense	0	6,405,076	6,405,076	0	4,129,993	4,129,993	0	2,275,083	2,275,083
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,217,483	2,217,483	0	1,429,833	1,429,833	0	787,650	787,650
1	540000	Rent	0	1,626,793	1,626,793	0	1,048,956	1,048,956	0	577,837	577,837
1	540100	MT Trust Funds Land Settlement Rents	5,957,750	0	5,957,750	3,851,571	0	3,851,571	2,106,179	0	2,106,179
MAINTENANCE											
1	541000	Supervision & Engineering	0	614,511	614,511	0	396,237	396,237	0	218,274	218,274
1	542000	Structures	0	486,506	486,506	0	313,699	313,699	0	172,807	172,807
1	543000	Reservoirs, Dams, & Waterways	0	469,967	469,967	0	303,035	303,035	0	166,932	166,932
1	544000	Electric Plant	0	2,989,823	2,989,823	0	1,927,838	1,927,838	0	1,061,985	1,061,985
1	545000	Miscellaneous Hydraulic Plant	0	654,239	654,239	0	421,853	421,853	0	232,386	232,386
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>12,667,455</b>	<b>22,499,788</b>	<b>35,167,243</b>	<b>8,241,171</b>	<b>14,507,863</b>	<b>22,749,034</b>	<b>4,426,284</b>	<b>7,991,925</b>	<b>12,418,209</b>
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	947,174	947,174	0	610,738	610,738	0	336,436	336,436
1	547XXX	Fuel	0	140,132,712	140,132,712	0	90,357,573	90,357,573	0	49,775,139	49,775,139
1	548000	Generation Expense	0	4,424,239	4,424,239	0	2,852,749	2,852,749	0	1,571,490	1,571,490
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,064,192	1,064,192	0	686,191	686,191	0	378,001	378,001
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
MAINTENANCE											
1	551000	Supervision & Engineering	0	776,527	776,527	0	500,705	500,705	0	275,822	275,822
1	552000	Structures	0	129,789	129,789	0	83,688	83,688	0	46,101	46,101
1	553000	Generating & Electric Equipment	0	1,924,036	1,924,036	0	1,240,618	1,240,618	0	683,418	683,418
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,119,355	1,119,355	0	721,760	721,760	0	397,595	397,595
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>150,621,129</b>	<b>150,621,129</b>	<b>0</b>	<b>97,120,504</b>	<b>97,120,504</b>	<b>0</b>	<b>53,500,625</b>	<b>53,500,625</b>



			***** 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	11,688,822	241,342,894	253,031,716	0	155,617,899	155,617,899	11,688,822	85,724,995	97,413,817
1	556000	System Control & Load Dispatching	0	879,349	879,349	0	567,004	567,004	0	312,345	312,345
E-557	557XXX	Other Expense	22,958,908	40,793,719	63,752,627	4,545,741	26,303,790	30,849,531	18,413,167	14,489,929	32,903,096
TOTAL OTHER POWER SUPPLY EXPENSE			34,647,730	283,015,962	317,663,692	4,545,741	182,488,693	187,034,434	30,101,989	100,527,269	130,629,258
TOTAL PRODUCTION OPERATING EXP			45,484,763	524,826,876	570,311,639	12,786,912	338,408,369	351,195,281	32,697,851	186,418,507	219,116,358
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,230,025	2,230,025	0	1,437,920	1,437,920	0	792,105	792,105
1	561000	Load Dispatching	0	2,864,601	2,864,601	0	1,847,095	1,847,095	0	1,017,506	1,017,506
1	562000	Station Expense	0	437,063	437,063	0	281,818	281,818	0	155,245	155,245
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	309,897	309,897	0	199,822	199,822	0	110,075	110,075
1	565XXX	Transmission of Electricity by Others	0	19,159,062	19,159,062	0	12,353,763	12,353,763	0	6,805,299	6,805,299
1	566000	Miscellaneous Transmission Expense	0	3,959,878	3,959,878	0	2,553,329	2,553,329	0	1,406,549	1,406,549
1	567000	Rent	0	96,700	96,700	0	62,352	62,352	0	34,348	34,348
MAINTENANCE											
1	568000	Supervision & Engineering	0	343,202	343,202	0	221,297	221,297	0	121,905	121,905
1	569000	Structures	24,945	513,781	538,726	0	331,286	331,286	24,945	182,495	207,440
1	570000	Station Equipment	0	1,126,200	1,126,200	0	726,174	726,174	0	400,026	400,026
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	6,103	1,858,625	1,864,728	1,005	1,198,441	1,199,446	5,098	660,184	665,282
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	4,094	49,524	53,618	4,094	31,933	36,027	0	17,591	17,591
TOTAL TRANSMISSION OPERATING EXP			35,142	32,948,558	32,983,700	5,099	21,245,230	21,250,329	30,043	11,703,328	11,733,371

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,787,036	31,807,803	47,594,839	11,344,470	20,509,671	31,854,141	4,442,566	11,298,132	15,740,698
E-DEPX		Depreciation Expense-Transmission	777,535	21,259,726	22,037,261	522,635	13,708,271	14,230,906	254,900	7,551,455	7,806,355
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,607	1,181,607	0	761,900	761,900	0	419,707	419,707
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	1,908,222	0	1,908,222	1,076,325	0	1,076,325	831,897	0	831,897
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	203,910	0	203,910	0	0	0	203,910	0	203,910
99	407360	Amortization of CS2 & COLSTRIP O&M	1,025,958	0	1,025,958	0	0	0	1,025,958	0	1,025,958
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	360,863	0	360,863	283,331	0	283,331	77,532	0	77,532
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	(2,978,893)	0	(2,978,893)	(1,474,013)	0	(1,474,013)	(1,504,880)	0	(1,504,880)
99	407434	EIM Deferred O&M	(436,038)	0	(436,038)	0	0	0	(436,038)	0	(436,038)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,591,825)	0	(15,591,825)	(10,485,984)	0	(10,485,984)	(5,105,841)	0	(5,105,841)
99	407451	Deferral CEIP	(1,457,461)	0	(1,457,461)	(1,457,461)	0	(1,457,461)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,518,106)	0	(1,518,106)	0	0	0	(1,518,106)	0	(1,518,106)
99	407494	Amortization of Schedule 98 REC Rev	86,392	0	86,392	86,392	0	86,392	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	17,644,617	17,644,617	0	11,377,249	11,377,249	0	6,267,368	6,267,368
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,720,738)	73,002,142	68,281,404	(2,143,279)	47,071,780	44,928,501	(2,577,459)	25,930,362	23,352,903
		TOTAL PRODUCTION & TRANSMISSION EXPEN	40,799,167	630,777,576	671,576,743	10,648,732	406,725,379	417,374,111	30,150,435	224,052,197	254,202,632

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	678,978	2,938,559	3,617,537	546,247	2,045,149	2,591,396	132,731	893,410	1,026,141
3	582000	Station Expense	829,038	111,575	940,613	572,128	77,653	649,781	256,910	33,922	290,832
3	583000	Overhead Line Expense	1,937,940	1,185,880	3,123,820	1,234,326	825,337	2,059,663	703,614	360,543	1,064,157
3	584000	Underground Line Expense	2,741,999	9,281	2,751,280	1,657,491	6,459	1,663,950	1,084,508	2,822	1,087,330
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	12,209	0	12,209	12,061	0	12,061	148	0	148
3	586000	Meter Expense	2,094,457	31,141	2,125,598	1,738,529	21,673	1,760,202	355,928	9,468	365,396
3	587000	Customer Installations Expense	699,341	83,975	783,316	439,324	58,444	497,768	260,017	25,531	285,548
3	588000	Miscellaneous Distribution Expense	5,438,140	3,740,480	9,178,620	4,138,760	2,603,262	6,742,022	1,299,380	1,137,218	2,436,598
3	589000	Rent	0	253,655	253,655	0	176,536	176,536	0	77,119	77,119
MAINTENANCE:											
3	590000	Supervision & Engineering	304,016	1,063,782	1,367,798	213,293	740,360	953,653	90,723	323,422	414,145
3	591000	Structures	395,093	13,249	408,342	256,318	9,221	265,539	138,775	4,028	142,803
3	592000	Station Equipment	564,612	42,342	606,954	347,542	29,469	377,011	217,070	12,873	229,943
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	28,431,415	660	28,432,075	19,394,635	459	19,395,094	9,036,780	201	9,036,981
3	594000	Underground Lines	903,349	0	903,349	678,444	0	678,444	224,905	0	224,905
3	595000	Line Transformers	351,790	0	351,790	262,395	0	262,395	89,395	0	89,395
3	596000	Street Light & Signal System Maintenance Exp	88,440	0	88,440	79,467	0	79,467	8,973	0	8,973
3	597000	Meters	64,018	0	64,018	58,039	0	58,039	5,979	0	5,979
3	598000	Miscellaneous Distribution Expense	438,840	328,332	767,172	367,376	228,509	595,885	71,464	99,823	171,287
TOTAL DISTRIBUTION OPERATING EXP			45,973,675	9,802,911	55,776,586	31,996,375	6,822,531	38,818,906	13,977,300	2,980,380	16,957,680
E-DEPX		Depreciation Expense-Distribution	60,565,071	86,610	60,651,681	40,479,428	60,278	40,539,706	20,085,643	26,332	20,111,975
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	116,555	0	116,555	116,555	0	116,555	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,102,636	0	57,102,636	51,605,035	0	51,605,035	5,497,601	0	5,497,601
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			117,784,262	86,610	117,870,872	92,201,018	60,278	92,261,296	25,583,244	26,332	25,609,576
TOTAL DISTRIBUTION EXPENSES			163,757,937	9,889,521	173,647,458	124,197,393	6,882,809	131,080,202	39,560,544	3,006,712	42,567,256

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	131,392	131,392	0	85,381	85,381	0	46,011	46,011
2	902000	Meter Reading Expenses	513,069	118,771	631,840	351,641	77,180	428,821	161,428	41,591	203,019
2	903XXX	Customer Records & Collection Expenses	952,911	7,620,110	8,573,021	516,033	4,951,700	5,467,733	436,878	2,668,410	3,105,288
2	904000	Uncollectible Accounts	5,156,633	85,300	5,241,933	4,436,143	55,430	4,491,573	720,490	29,870	750,360
2	905000	Misc Customer Accounts	0	348,261	348,261	0	226,307	226,307	0	121,954	121,954
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>6,622,613</b>	<b>8,303,834</b>	<b>14,926,447</b>	<b>5,303,817</b>	<b>5,395,998</b>	<b>10,699,815</b>	<b>1,318,796</b>	<b>2,907,836</b>	<b>4,226,632</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	33,515,321	257,190	33,772,511	27,773,310	167,127	27,940,437	5,742,011	90,063	5,832,074
2	909000	Advertising	132,176	750,488	882,664	115,706	487,682	603,388	16,470	262,806	279,276
2	910000	Misc Customer Service & Info Exp	0	107,333	107,333	0	69,747	69,747	0	37,586	37,586
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,647,497</b>	<b>1,115,011</b>	<b>34,762,508</b>	<b>27,889,016</b>	<b>724,556</b>	<b>28,613,572</b>	<b>5,758,481</b>	<b>390,455</b>	<b>6,148,936</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	42,874	0	42,874	42,874	0	42,874	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
<b>TOTAL SALES EXPENSES</b>			<b>42,874</b>	<b>0</b>	<b>42,874</b>	<b>42,874</b>	<b>0</b>	<b>42,874</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,599,761	31,020,069	32,619,830	718,942	21,311,718	22,030,660	880,819	9,708,351	10,589,170
4	921000	Office Supplies & Expenses	1,520	3,803,735	3,805,255	837	2,613,280	2,614,117	683	1,190,455	1,191,138
4	922000	Admin Exp Transferred--Credit	0	(116,442)	(116,442)	0	(79,999)	(79,999)	0	(36,443)	(36,443)
4	923000	Outside Services Employed	2,024,432	13,147,583	15,172,015	1,991,962	9,032,784	11,024,746	32,470	4,114,799	4,147,269
4	924000	Property Insurance Premium	0	2,905,150	2,905,150	0	1,995,925	1,995,925	0	909,225	909,225
4	925XXX	Injuries and Damages	5,672,206	7,831,197	13,503,403	3,789,878	5,380,267	9,170,145	1,882,328	2,450,930	4,333,258
4	926XXX	Employee Pensions and Benefits	3,456,969	26,219,739	29,676,708	2,537,800	18,013,747	20,551,547	919,169	8,205,992	9,125,161
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,645,559	4,754,459	8,400,018	2,847,855	3,065,675	5,913,530	797,704	1,688,784	2,486,488
4	930000	Miscellaneous General Expenses	151,924	5,736,656	5,888,580	125,954	3,941,255	4,067,209	25,970	1,795,401	1,821,371
4	931000	Rents	8,855	955,244	964,099	0	656,281	656,281	8,855	298,963	307,818
4	935000	Maintenance of General Plant	1,589,476	12,711,675	14,301,151	1,071,878	8,733,302	9,805,180	517,598	3,978,373	4,495,971
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>18,151,902</b>	<b>108,969,065</b>	<b>127,120,967</b>	<b>13,085,106</b>	<b>74,664,235</b>	<b>87,749,341</b>	<b>5,066,796</b>	<b>34,304,830</b>	<b>39,371,626</b>

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,834,300	19,233,559	23,067,859	2,921,176	13,214,032	16,135,208	913,124	6,019,527	6,932,651
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,976,103	43,243,610	46,219,713	2,976,103	29,709,657	32,685,760	0	13,533,953	13,533,953
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	(200,366)	0	(200,366)	0	0	0	(200,366)	0	(200,366)
99	407230	Tax Reform Amortization	(38,765)	0	(38,765)	0	0	0	(38,765)	0	(38,765)
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	315,072	1,819,621	2,134,693	254,665	1,215,871	1,470,536	60,407	603,750	664,157
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	407337	Regulatory Debit - Depreciation Deferral	535,558	0	535,558	166,573	0	166,573	368,985	0	368,985
99	407344	Regulatory Credit - Amort - WF Resiliency	6,499,781	0	6,499,781	5,301,486	0	5,301,486	1,198,295	0	1,198,295
99	407347	Regulatory Credit - Deferral - COVID-19	(148,097)	0	(148,097)	0	0	0	(148,097)	0	(148,097)
99	407357	AMORT OF INTERVENOR FUND DEFER	77,980	0	77,980	77,980	0	77,980	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	35,786	0	35,786	35,786	0	35,786	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	(1,255,083)	0	(1,255,083)	(1,255,083)	0	(1,255,083)	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	(1,892,470)	0	(1,892,470)	(1,880,203)	0	(1,880,203)	(12,267)	0	(12,267)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(8,985,996)	0	(8,985,996)	(6,752,283)	0	(6,752,283)	(2,233,713)	0	(2,233,713)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(2,891,114)	0	(2,891,114)	(1,936,329)	0	(1,936,329)	(954,785)	0	(954,785)
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	1,139,311	5,037,578	6,176,889	822,221	3,460,967	4,283,188	317,090	1,576,611	1,893,701
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,064,991	70,060,908	74,125,899	5,141,621	48,099,360	53,240,981	(1,076,630)	21,961,548	20,884,918
		TOTAL ADMIN & GENERAL EXPENSES	22,216,893	179,029,973	201,246,866	18,226,727	122,763,595	140,990,322	3,990,166	56,266,378	60,256,544
		TOTAL EXPENSES BEFORE FIT	267,086,981	829,115,915	1,096,202,896	186,308,559	542,492,337	728,800,896	80,778,422	286,623,578	367,402,000
		NET OPERATING INCOME (LOSS) BEFORE FIT			211,354,160			140,149,662			71,204,498
E-FIT		FEDERAL INCOME TAX			3,977,642			445,057			3,532,585
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,846,798)			(9,126,088)			(6,720,710)
E-FIT		AMORTIZED ITC			(547,268)			(352,878)			(194,390)
		ELECTRIC NET OPERATING INCOME (LOSS)			223,770,584			149,183,571			74,587,013

ALLOCATION RATIOS:

Account	Ratio	SYSTEM	WASHINGTON	IDAHO
E-ALL 1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL 2	Number of Customers	100.000%	64.982%	35.018%
E-ALL 3	Direct Distribution Operating Expense	100.000%	69.597%	30.403%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended March 31, 2024	
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	174,158	738,747	912,905	146,348	476,344	622,692	27,810	262,403	290,213
1	456010	Other Electric Rev-Financial	0	(13,574,905)	(13,574,905)	0	(8,753,099)	(8,753,099)	0	(4,821,806)	(4,821,806)
1	456015	Other Electric Rev-CT Fuel Sales	0	23,223,569	23,223,569	0	14,974,557	14,974,557	0	8,249,012	8,249,012
1	456016	Other Electric Rev-Resource Opt	0	3,502,184	3,502,184	0	2,258,208	2,258,208	0	1,243,976	1,243,976
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	332,107	332,107	0	214,143	214,143	0	117,964	117,964
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	(165,786)	1,666,233	1,500,447	0	1,074,387	1,074,387	(165,786)	591,846	426,060
1	456050	Other Electric Rev-Attachment Fees	1,072,263	265	1,072,528	878,249	171	878,420	194,014	94	194,108
1	456100	Transmission Revenue of Others	0	30,518,643	30,518,643	0	19,678,421	19,678,421	0	10,840,222	10,840,222
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	1,172,469	1,172,469	0	756,008	756,008	0	416,461	416,461
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	(6,180,958)	0	(6,180,958)	(2,674,997)	0	(2,674,997)	(3,505,961)	0	(3,505,961)
1	456329	Amortization Res Decoupling Deferral	20,523,880	0	20,523,880	14,172,752	0	14,172,752	6,351,128	0	6,351,128
1	456338	Non-res Decoupling Deferred Rev	(737,906)	0	(737,906)	(566,887)	0	(566,887)	(171,019)	0	(171,019)
1	456339	Amortization Non-res Decoupling	667,289	0	667,289	210,378	0	210,378	456,911	0	456,911
1	456380	Other Electric Revenue-Clearwater	434,879	0	434,879	0	0	0	434,879	0	434,879
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	(3,126,500)	(3,126,500)	0	(2,015,967)	(2,015,967)	0	(1,110,533)	(1,110,533)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,126,500	3,126,500	0	2,015,967	2,015,967	0	1,110,533	1,110,533
1	456730	Other Elec Rev-Intraco Thermal	0	7,228,521	7,228,521	0	4,660,950	4,660,950	0	2,567,571	2,567,571
TOTAL ACCOUNT 456			15,979,179	57,632,119	73,611,298	12,294,412	37,161,190	49,455,602	3,684,767	20,470,929	24,155,696

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended March 31, 2024	
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	211,384,882	211,384,882	0	136,300,972	136,300,972	0	75,083,910	75,083,910
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,575,347	1,575,347	0	1,015,784	1,015,784	0	559,563	559,563
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	11,688,822	0	11,688,822	0	0	0	11,688,822	0	11,688,822
1	555550	Non Monetary - Exchange Power	0	(7,302)	(7,302)	0	(4,708)	(4,708)	0	(2,594)	(2,594)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,963,740	4,963,740	0	3,200,620	3,200,620	0	1,763,120	1,763,120
1	555710	Intercompany Purchase	0	1,172,469	1,172,469	0	756,008	756,008	0	416,461	416,461
1	555740	Purchased Power - EIM	0	22,253,758	22,253,758	0	14,349,223	14,349,223	0	7,904,535	7,904,535
TOTAL ACCOUNT 555			11,688,822	241,342,894	253,031,716	0	155,617,899	155,617,899	11,688,822	85,724,995	97,413,817

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended March 31, 2024	
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	48,153	6,020,986	6,069,139	48,153	3,882,332	3,930,485	0	2,138,654	2,138,654
1	557010	Other Power Supply Expense - Financial	0	15,948,809	15,948,809	0	10,283,792	10,283,792	0	5,665,017	5,665,017
1	557018	Merchandise Processing Fee	0	51,388	51,388	0	33,135	33,135	0	18,253	18,253
1	557150	Fuel - Economic Dispatch	0	(16,729,007)	(16,729,007)	0	(10,786,864)	(10,786,864)	0	(5,942,143)	(5,942,143)
1	557160	Power Supply Expense - Miscellaneous	0	2,945,613	2,945,613	0	1,899,331	1,899,331	0	1,046,282	1,046,282
99	557161	Unbilled Add-Ons	874,502	0	874,502	404,427	0	404,427	470,075	0	470,075
1	557165	Other Resource Costs-CAISO Charges	0	604,955	604,955	0	390,075	390,075	0	214,880	214,880
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	637,385	639,245	0	410,986	410,986	1,860	226,399	228,259
1	557171	REC Broker Fees	0	67,771	67,771	0	43,699	43,699	0	24,072	24,072
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,179,262	0	1,179,262	1,179,262	0	1,179,262	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	(9,209,253)	0	(9,209,253)	(9,209,253)	0	(9,209,253)	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	12,277,332	0	12,277,332	12,277,332	0	12,277,332	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	1,192,752	0	1,192,752	1,192,752	0	1,192,752	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,844,430)	0	(1,844,430)	(1,844,430)	0	(1,844,430)	0	0	0
99	557331	Rearadan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,683,020	0	7,683,020	0	0	0	7,683,020	0	7,683,020
99	557390	Idaho PCA Amortization	9,937,032	0	9,937,032	0	0	0	9,937,032	0	9,937,032
1	557395	Optional Renewable Power Expense Offset	0	1,504	1,504	0	970	970	0	534	534
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,977,216	5,977,216	0	3,854,109	3,854,109	0	2,123,107	2,123,107
1	557711	Turbine Gas Bookout Offset	0	(5,977,216)	(5,977,216)	0	(3,854,109)	(3,854,109)	0	(2,123,107)	(2,123,107)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	30,925,315	30,925,315	0	19,940,643	19,940,643	0	10,984,672	10,984,672
TOTAL ACCOUNT 557			22,958,908	40,793,719	63,752,627	4,545,741	26,303,790	30,849,531	18,413,167	14,489,929	32,903,096

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended March 31, 2024	
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	822,736	257,190	1,079,926	734,225	167,127	901,352	88,511	90,063	178,574
99	908600	Public Purpose Tariff Rider Expense Offset	32,210,876	0	32,210,876	26,473,782	0	26,473,782	5,737,094	0	5,737,094
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	320,181	0	320,181	403,775	0	403,775	(83,594)	0	(83,594)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>33,515,321</b>	<b>257,190</b>	<b>33,772,511</b>	<b>27,773,310</b>	<b>167,127</b>	<b>27,940,437</b>	<b>5,742,011</b>	<b>90,063</b>	<b>5,832,074</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.982%	35.018%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended March 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.69%	55.69%
2	Cost of Debt		5.201%	5.207%
	Total Weighted Cost		2.896%	2.900%
E-APL	Net Rate Base	3,349,629,974	2,251,425,415	1,098,204,559
	Interest Deduction for FIT Calculation	97,049,212	65,201,280	31,847,932
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended March 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,307,557,056	868,950,558	438,606,498
E-OPS	Less: Operating & Maintenance Expense	835,924,721	538,370,118	297,554,603
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	179,354,033	123,165,306	56,188,727
E-OTX	Less: Taxes Other than FIT	80,924,142	67,265,472	13,658,670
	Net Operating Income Before FIT	211,354,160	140,149,662	71,204,498
E-INT	Less: Interest Expense	97,049,212	65,201,280	31,847,932
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(95,337,339)	(72,829,064)	(22,508,275)
	Taxable Net Operating Income	18,941,150	2,119,318	16,821,832
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,977,642	445,057	3,532,585
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,977,642	445,057	3,532,585
E-DTE	Deferred FIT	11,520,438	10,152,554	1,367,884
E-DTE	Customer Tax Credit Amortization	(27,367,236)	(19,278,642)	(8,088,594)
1	411400 Amortized Investment Tax Credit	(547,268)	(352,878)	(194,390)
	Total Net FIT/Deferred FIT	(12,416,424)	(9,033,909)	(3,382,515)

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended March 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	84,056,600	117,539,456	201,596,056	58,360,367	78,462,644	136,823,011	25,696,233	39,076,812	64,773,045
12	997001 Contributions In Aid of Construction	0	9,268,624	9,268,624	0	6,193,295	6,193,295	0	3,075,329	3,075,329
12	997002 Injuries and Damages	0	291,462	291,462	0	194,755	194,755	0	96,707	96,707
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	(1,616,682)	(1,616,682)	0	(1,080,267)	(1,080,267)	0	(536,415)	(536,415)
99	997007 Idaho PCA	17,184,013	0	17,184,013	0	0	0	17,184,013	0	17,184,013
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	317,159	317,159	0	211,926	211,926	0	105,233	105,233
99	997018 DSM Tariff Rider	(18,404,329)	0	(18,404,329)	(13,388,991)	0	(13,388,991)	(5,015,338)	0	(5,015,338)
12	997020 FAS87 Current Pension Accrual	0	(1,363,973)	(1,363,973)	0	(911,407)	(911,407)	0	(452,566)	(452,566)
12	997027 Uncollectibles	4,337,887	(3,091,476)	1,246,411	2,738,958	(2,065,724)	673,234	1,598,929	(1,025,752)	573,177
99	997031 Decoupling Mechanism	(14,272,305)	0	(14,272,305)	(11,141,245)	0	(11,141,245)	(3,131,060)	0	(3,131,060)
12	997032 Interest Rate Swaps	0	7,435,874	7,435,874	0	4,968,651	4,968,651	0	2,467,223	2,467,223
99	997033 BPA Residential Exchange	196,267	0	196,267	119,903	0	119,903	76,364	0	76,364
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	47,034	47,034	0	32,314	32,314	0	14,720	14,720
99	997043 Washington Deferred Power Costs	5,237,394	0	5,237,394	5,237,394	0	5,237,394	0	0	0
12	997044 Non-Monetary Power Costs	0	(7,302)	(7,302)	0	(4,879)	(4,879)	0	(2,423)	(2,423)
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	(2,619,298)	(2,619,298)	0	(1,750,215)	(1,750,215)	0	(869,083)	(869,083)
12	997049 Tax Depreciation	0	(178,337,460)	(178,337,460)	0	(119,165,091)	(119,165,091)	0	(59,172,369)	(59,172,369)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	590,746	590,746	0	293,340	293,340
99	997065 Amortization - Unbilled Revenue Add-Ins	1,272,474	0	1,272,474	906,280	0	906,280	366,194	0	366,194
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	4,021,190	4,021,190	0	2,686,959	2,686,959	0	1,334,231	1,334,231
12	997081 Deferred Compensation	0	(95,805)	(95,805)	0	(64,017)	(64,017)	0	(31,788)	(31,788)
4	997082 Meal Disallowances	0	685,596	685,596	0	471,025	471,025	0	214,571	214,571
12	997083 Paid Time Off	0	832,085	832,085	0	555,999	555,999	0	276,086	276,086
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(492,148)	0	(492,148)	0	0	0	(492,148)	0	(492,148)
99	997095 WA REC Deferral	(651,678)	0	(651,678)	(651,678)	0	(651,678)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,863	21,863	0	10,856	10,856
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	(15,000)	(15,000)	0	(10,023)	(10,023)	0	(4,977)	(4,977)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(70,154,741)	(70,154,741)	0	(46,877,398)	(46,877,398)	0	(23,277,343)	(23,277,343)
99	997102 Amort Idaho Earnings Test (254229)	(200,366)	0	(200,366)	0	0	0	(200,366)	0	(200,366)
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	(38,765)	0	(38,765)	0	0	0	(38,765)	0	(38,765)
99	997110 FISERVE	77,798	268,189	345,987	0	179,204	179,204	77,798	88,985	166,783
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,777)	(69,777)	0	(34,649)	(34,649)
12	997114 AFUDC Debt CWIP	0	131,508	131,508	0	87,874	87,874	0	43,634	43,634
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(4,101,732)	0	(4,101,732)	(2,603,311)	0	(2,603,311)	(1,498,421)	0	(1,498,421)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended March 31, 2024	
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	4,269,972	4,269,972	0	2,853,195	2,853,195	0	1,416,777	1,416,777
99	997120 Transportation Tax Disallowance	0	119,536	119,536	0	79,874	79,874	0	39,662	39,662
99	997122 Regulatory Fees	(1,255,083)	0	(1,255,083)	(1,255,083)	0	(1,255,083)	0	0	0
99	997123 EIM Deferred O&M	203,910	0	203,910	0	0	0	203,910	0	203,910
99	997125 COVID-19	(2,291,404)	0	(2,291,404)	(1,880,203)	0	(1,880,203)	(411,201)	0	(411,201)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,502)	(170,502)	0	(84,664)	(84,664)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(357,468)	(357,468)	0	(238,860)	(238,860)	0	(118,608)	(118,608)
99	997129 Mixed Service Costs (IDD#5)	0	(27,700,000)	(27,700,000)	0	(18,509,140)	(18,509,140)	0	(9,190,860)	(9,190,860)
99	997130 Wild Fire Resiliency Deferral	(2,504,234)	0	(2,504,234)	(1,468,816)	0	(1,468,816)	(1,035,418)	0	(1,035,418)
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	(1,457,461)	0	(1,457,461)	(1,457,461)	0	(1,457,461)	0	0	0
99	997138 Intervenor Funding	72,160	0	72,160	72,160	0	72,160	0	0	0
99	997139 Pension Settlement	0	457,917	457,917	0	305,980	305,980	0	151,937	151,937
99	997140 Insurance Balancing	(2,858,500)	0	(2,858,500)	(1,903,715)	0	(1,903,715)	(954,785)	0	(954,785)
99	997141 CCA	(1,830,584)	0	(1,830,584)	0	0	0	(1,830,584)	0	(1,830,584)
99	997143 Depreciation Rate Deferral	111,222	0	111,222	166,573	0	166,573	(55,351)	0	(55,351)
99	997145 Sec 174 Research Costs	0	4,157,752	4,157,752	0	2,778,210	2,778,210	0	1,379,542	1,379,542
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>64,071,699</b>	<b>(159,409,038)</b>	<b>(95,337,339)</b>	<b>34,211,880</b>	<b>(107,040,944)</b>	<b>(72,829,064)</b>	<b>29,859,819</b>	<b>(52,368,094)</b>	<b>(22,508,275)</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended March 31, 2024	
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	19,474,967	19,474,967	0	13,013,173	13,013,173	0	6,461,794	6,461,794
99	410100	Deferred Federal Income Tax Expense - Washingto	6,197,359	0	6,197,359	6,197,359	0	6,197,359	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(182,100)	0	(182,100)	0	0	0	(182,100)	0	(182,100)
	410100	Total	6,015,259	19,474,967	25,490,226	6,197,359	13,013,173	19,210,532	(182,100)	6,461,794	6,279,694
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(15,271,615)	(15,271,615)	0	(10,204,493)	(10,204,493)	0	(5,067,122)	(5,067,122)
99	411100	Deferred Federal Income Tax Expense - Washingto	(1,116,528)	0	(1,116,528)	(1,116,528)	0	(1,116,528)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,063,249)	0	(1,063,249)	0	0	0	(1,063,249)	0	(1,063,249)
	411100	Total	(2,179,777)	(15,271,615)	(17,451,392)	(1,116,528)	(10,204,493)	(11,321,021)	(1,063,249)	(5,067,122)	(6,130,371)
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	2,263,043	0	2,263,043	2,263,043	0	2,263,043	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,218,561	0	1,218,561	0	0	0	1,218,561	0	1,218,561
	410193	Total	3,481,604	0	3,481,604	2,263,043	0	2,263,043	1,218,561	0	1,218,561
Total Deferred Federal Income Tax Expense			7,317,086	4,203,352	11,520,438	7,343,874	2,808,680	10,152,554	(26,788)	1,394,672	1,367,884
99	411193	Customer Tax Credit Amortization - Washington	(19,278,642)	0	(19,278,642)	(19,278,642)	0	(19,278,642)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(8,088,594)	0	(8,088,594)	0	0	0	(8,088,594)	0	(8,088,594)
	411193	Total	(27,367,236)	0	(27,367,236)	(19,278,642)	0	(19,278,642)	(8,088,594)	0	(8,088,594)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.820%			33.180%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended March 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	66,824	66,824	0	43,088	43,088	0	23,736	23,736
1	408140	State Kwh Generation Tax	0	1,340,188	1,340,188	0	864,153	864,153	0	476,035	476,035
1	408150	R&P Property Tax--Production	0	12,142,030	12,142,030	0	7,829,181	7,829,181	0	4,312,849	4,312,849
1	408180	R&P Property Tax--Transmission	0	4,075,402	4,075,402	0	2,627,819	2,627,819	0	1,447,583	1,447,583
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>17,644,617</b>	<b>17,644,617</b>	<b>0</b>	<b>11,377,249</b>	<b>11,377,249</b>	<b>0</b>	<b>6,267,368</b>	<b>6,267,368</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	24,839,626	0	24,839,626	24,839,563	0	24,839,563	63	0	63
99	408120	Municipal Occupation & License Tax	25,181,289	0	25,181,289	21,194,037	0	21,194,037	3,987,252	0	3,987,252
99	408160	Miscellaneous State or Local Tax--WA & ID	178	0	178	0	0	0	178	0	178
99	408170	R&P Property Tax--Distribution	7,107,951	0	7,107,951	5,571,435	0	5,571,435	1,536,516	0	1,536,516
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)
<b>TOTAL DISTRIBUTION</b>			<b>57,102,636</b>	<b>0</b>	<b>57,102,636</b>	<b>51,605,035</b>	<b>0</b>	<b>51,605,035</b>	<b>5,497,601</b>	<b>0</b>	<b>5,497,601</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,139,311	5,037,578	6,176,889	822,221	3,460,967	4,283,188	317,090	1,576,611	1,893,701
<b>TOTAL A&amp;G</b>			<b>1,139,311</b>	<b>5,037,578</b>	<b>6,176,889</b>	<b>822,221</b>	<b>3,460,967</b>	<b>4,283,188</b>	<b>317,090</b>	<b>1,576,611</b>	<b>1,893,701</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>58,241,947</b>	<b>22,682,195</b>	<b>80,924,142</b>	<b>52,427,256</b>	<b>14,838,216</b>	<b>67,265,472</b>	<b>5,814,691</b>	<b>7,843,979</b>	<b>13,658,670</b>

ALLOCATION RATIOS:

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







**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended March 31, 2024  
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	(301,087,186)	(78,409,073)	(379,496,259)	(199,956,753)	(50,558,170)	(250,514,923)	(101,130,433)	(27,850,903)	(128,981,336)
E-ADEP		Hydro Production Plant	0	(207,722,405)	(207,722,405)	0	(133,939,407)	(133,939,407)	0	(73,782,998)	(73,782,998)
E-ADEP		Other Production Plant	0	(182,488,814)	(182,488,814)	0	(117,668,787)	(117,668,787)	0	(64,820,027)	(64,820,027)
E-ADEP		Transmission Plant	(28,283,882)	(262,882,877)	(291,166,759)	(17,366,142)	(169,506,879)	(186,873,021)	(10,917,740)	(93,375,998)	(104,293,738)
E-ADEP		Distribution Plant	(801,647,810)	(595,257)	(802,243,067)	(501,830,812)	(414,281)	(502,245,093)	(299,816,998)	(180,976)	(299,997,974)
E-ADEP		General Plant	(51,613,205)	(114,809,191)	(166,422,396)	(34,427,314)	(78,877,358)	(113,304,672)	(17,185,891)	(35,931,833)	(53,117,724)
TOTAL ACCUMULATED DEPRECIATION			(1,182,632,083)	(846,907,617)	(2,029,539,700)	(753,581,021)	(550,964,882)	(1,304,545,903)	(429,051,062)	(295,942,735)	(724,993,797)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,947,526)	(19,947,526)	0	(12,862,165)	(12,862,165)	0	(7,085,361)	(7,085,361)
E-AAMT		Distribution-Franchises/Misc Intangibles	(604,967)	0	(604,967)	(604,967)	0	(604,967)	0	0	0
E-AAMT		General Plant - 303000	0	(4,093,205)	(4,093,205)	0	(2,806,943)	(2,806,943)	0	(1,286,262)	(1,286,262)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,680,518)	(142,697,694)	(148,378,212)	(5,680,518)	(98,037,597)	(103,718,115)	0	(44,660,097)	(44,660,097)
E-AAMT		General Plant - 390200, 396200	0	(1,685,172)	(1,685,172)	0	(1,157,764)	(1,157,764)	0	(527,408)	(527,408)
TOTAL ACCUMULATED AMORTIZATION			(6,285,485)	(168,423,597)	(174,709,082)	(6,285,485)	(114,864,469)	(121,149,954)	0	(53,559,128)	(53,559,128)
TOTAL ACCUMULATED DEPR/AMORT			(1,188,917,568)	(1,015,331,214)	(2,204,248,782)	(759,866,506)	(665,829,351)	(1,425,695,857)	(429,051,062)	(349,501,863)	(778,552,925)
NET ELECTRIC UTILITY PLANT before ADFIT			1,763,210,428	1,976,444,990	3,739,655,418	1,209,827,078	1,289,020,325	2,498,847,403	553,383,350	687,424,665	1,240,808,015
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(544,489,337)	(544,489,337)	0	(363,827,775)	(363,827,775)	0	(180,661,562)	(180,661,562)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,589,309)	(45,589,309)	0	(31,321,223)	(31,321,223)	0	(14,268,086)	(14,268,086)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(5,009,208)	(5,009,208)	0	(3,441,476)	(3,441,476)	0	(1,567,732)	(1,567,732)
4		ADFIT - Common Plant (283750 from C-DTX)	0	23,018	23,018	0	15,814	15,814	0	7,204	7,204
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,531,061)	(5,531,061)	0	(3,566,428)	(3,566,428)	0	(1,964,633)	(1,964,633)
1		ADFIT - CDA Settlement Costs (283333)	0	(204,701)	(204,701)	0	(131,991)	(131,991)	0	(72,710)	(72,710)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(933,931)	(933,931)	0	(624,053)	(624,053)	0	(309,878)	(309,878)
TOTAL ACCUMULATED DFIT			0	(601,734,529)	(601,734,529)	0	(402,897,132)	(402,897,132)	0	(198,837,397)	(198,837,397)
NET ELECTRIC UTILITY PLANT			1,763,210,428	1,374,710,461	3,137,920,889	1,209,827,078	886,123,193	2,095,950,271	553,383,350	488,587,268	1,041,970,618

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.597%	30.403%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.820%	33.180%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended March 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,763,210,428	1,374,710,461	3,137,920,889	#####	886,123,193	2,095,950,271	553,383,350	488,587,268	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,165,008	44,304,933	52,469,941	6,171,524	30,438,818	36,610,342	1,993,484	13,866,115	15,859,599
4	Accumulated Amortization - AFUDC (182318)	(1,636,460)	(7,564,600)	(9,201,060)	(1,233,282)	(5,197,107)	(6,430,389)	(403,178)	(2,367,493)	(2,770,671)
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)	2,356,726	0	2,356,726	0	0	0	2,356,726	0	2,356,726
99	ADFIT - Boulder Park Disallowed (190040)	51,088	0	51,088	0	0	0	51,088	0	51,088
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)	14,184,063	0	14,184,063	14,184,063	0	14,184,063	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,478,078	0	21,478,078	21,478,078	0	21,478,078	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,489,049)	0	(7,489,049)	(7,489,049)	0	(7,489,049)	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)	(4,705,979)	0	(4,705,979)	(1,358,303)	0	(1,358,303)	(3,347,676)	0	(3,347,676)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(10,216,134)	0	(10,216,134)	(9,734,012)	0	(9,734,012)	(482,122)	0	(482,122)
99	ADFIT-Customer Tax Credit (190393)	2,145,388	0	2,145,388	2,044,143	0	2,044,143	101,245	0	101,245
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,332,243)	0	(6,332,243)	(3,568,205)	0	(3,568,205)	(2,764,038)	0	(2,764,038)
99	Colstrip-Regulatory Asset (182327)	20,884,258	0	20,884,258	12,181,094	0	12,181,094	8,703,164	0	8,703,164
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(70,954)	0	(70,954)	247,073	0	247,073	(318,027)	0	(318,027)
99	Colstrip Reg Asset ADFIT (283376)	(3,029,613)	0	(3,029,613)	(2,100,423)	0	(2,100,423)	(929,190)	0	(929,190)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(9,129,911)	0	(9,129,911)	(6,540,545)	0	(6,540,545)	(2,589,366)	0	(2,589,366)
99	Colstrip ARO Liability (230027)	(15,415,946)	0	(15,415,946)	(10,074,324)	0	(10,074,324)	(5,341,622)	0	(5,341,622)
99	Colstrip ARO ADFIT (190376)	3,237,349	0	3,237,349	2,115,608	0	2,115,608	1,121,741	0	1,121,741
99	Colstrip ARO ADFIT (283377)	(1,682,058)	0	(1,682,058)	(978,654)	0	(978,654)	(703,404)	0	(703,404)
99	Customer Deposits (235199)	(9,581)	0	(9,581)	(9,581)	0	(9,581)	0	0	0
C-WKC	Working Capital	147,645,012	0	147,645,012	103,697,424	0	103,697,424	43,947,588	0	43,947,588
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	174,968,752	36,740,333	211,709,085	130,233,433	25,241,711	155,475,144	44,735,319	11,498,622	56,233,941
	NET RATE BASE	1,938,179,180	1,411,450,794	3,349,629,974	#####	911,364,904	2,251,425,415	598,118,669	500,085,890	#####

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended March 31, 2024	
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		
<b>Electric Production</b>															
1	Steam (ED-AN)	4,029,155	4,029,155			4,029,155	4,029,155		2,597,999	2,597,999		1,431,156	1,431,156		
	Steam (ED-ID)	4,442,566	4,442,566		4,442,566		4,442,566				4,442,566		4,442,566		
	Steam (ED-WA)	11,344,470	11,344,470		11,344,470		11,344,470	11,344,470		11,344,470					
1	Hydro (ED-AN)	16,976,239	16,976,239			16,976,239	16,976,239		10,946,279	10,946,279		6,029,960	6,029,960		
1	Other (ED-AN)	10,802,409	10,802,409			10,802,409	10,802,409		6,965,393	6,965,393		3,837,016	3,837,016		
<b>Total Electric Production</b>		<b>47,594,839</b>	<b>47,594,839</b>			<b>15,787,036</b>	<b>31,807,803</b>	<b>47,594,839</b>	<b>11,344,470</b>	<b>20,509,671</b>	<b>31,854,141</b>	<b>4,442,566</b>	<b>11,298,132</b>	<b>15,740,698</b>	
<b>Electric Transmission</b>															
1	ED-AN	21,259,726	21,259,726				21,259,726	21,259,726		13,708,271	13,708,271		7,551,455	7,551,455	
	ED-ID	254,900	254,900		254,900		254,900				254,900		254,900		
	ED-WA	522,635	522,635		522,635		522,635	522,635		522,635			522,635		
<b>Total Electric Transmission</b>		<b>22,037,261</b>	<b>22,037,261</b>			<b>777,535</b>	<b>21,259,726</b>	<b>22,037,261</b>	<b>522,635</b>	<b>13,708,271</b>	<b>14,230,906</b>	<b>254,900</b>	<b>7,551,455</b>	<b>7,806,355</b>	
<b>Electric Distribution</b>															
3	ED-AN	86,610	86,610				86,610	86,610		60,278	60,278		26,332	26,332	
	ED-ID	20,085,643	20,085,643		20,085,643		20,085,643				20,085,643		20,085,643		
	ED-WA	40,479,428	40,479,428		40,479,428		40,479,428	40,479,428		40,479,428			40,479,428		
<b>Total Electric Distribution</b>		<b>60,651,681</b>	<b>60,651,681</b>			<b>60,565,071</b>	<b>86,610</b>	<b>60,651,681</b>	<b>40,479,428</b>	<b>60,278</b>	<b>40,539,706</b>	<b>20,085,643</b>	<b>26,332</b>	<b>20,111,975</b>	
<b>Gas Underground Storage</b>															
	GD-AN	772,472		772,472											
	GD-OR	131,358			131,358										
<b>Total Gas Underground Storage</b>		<b>903,830</b>		<b>772,472</b>	<b>131,358</b>										
<b>Gas Distribution</b>															
	GD-AN	56,298		56,298											
	GD-ID	7,145,757		7,145,757											
	GD-WA	17,193,034		17,193,034											
	GD-OR	11,241,784			11,241,784										
<b>Total Gas Distribution</b>		<b>35,636,873</b>		<b>24,395,089</b>	<b>11,241,784</b>										
<b>General Plant</b>															
4	ED-AN	2,774,796	2,774,796				2,774,796	2,774,796		1,906,368	1,906,368		868,428	868,428	
	ED-ID	551,009	551,009		551,009		551,009				551,009		551,009		
	ED-WA	1,485,284	1,485,284		1,485,284		1,485,284	1,485,284	1,485,284		1,485,284				
7,4	CD-AA	22,111,001	15,803,175	4,355,867	1,951,959		15,803,175	15,803,175		10,857,255	10,857,255		4,945,920	4,945,920	
9,4	CD-AN	837,042	655,588	181,454			655,588	655,588		450,409	450,409		205,179	205,179	
9	CD-ID	462,341	362,115	100,226		362,115		362,115				362,115		362,115	
9	CD-WA	1,833,319	1,435,892	397,427		1,435,892		1,435,892	1,435,892		1,435,892				
8	GD-AA	349,868		240,793	109,075										
	GD-AN	24,858		24,858											
	GD-ID	47,360		47,360											
	GD-WA	1,108,845		1,108,845											
	GD-OR	181,171			181,171										
<b>Total General Plant</b>		<b>31,766,894</b>	<b>23,067,859</b>	<b>6,456,830</b>	<b>2,242,205</b>		<b>3,834,300</b>	<b>19,233,559</b>	<b>23,067,859</b>	<b>2,921,176</b>	<b>13,214,032</b>	<b>16,135,208</b>	<b>913,124</b>	<b>6,019,527</b>	<b>6,932,651</b>
<b>Total Depreciation Expense</b>		<b>198,591,378</b>	<b>153,351,640</b>	<b>31,624,391</b>	<b>13,615,347</b>		<b>80,963,942</b>	<b>72,387,698</b>	<b>153,351,640</b>	<b>55,267,709</b>	<b>47,492,252</b>	<b>102,759,961</b>	<b>25,696,233</b>	<b>24,895,446</b>	<b>50,591,679</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3 Direct Distribution Operating Exper	69.597%	30.403%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended March 31, 2024	
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			
<b>Production/Transmission</b>																
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	263,207	263,207			263,207	263,207		169,716	169,716		93,491	93,491		
<b>Total Production/Transmission</b>			<b>1,181,607</b>	<b>1,181,607</b>			<b>1,181,607</b>	<b>1,181,607</b>		<b>761,900</b>	<b>761,900</b>		<b>419,707</b>	<b>419,707</b>		
<b>Distribution</b>																
	Franchises (302000)	ED-WA	110,689	110,689		110,689		110,689	110,689							
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866		5,866	5,866							
<b>Total Distribution</b>			<b>116,555</b>	<b>116,555</b>		<b>116,555</b>		<b>116,555</b>	<b>116,555</b>							
<b>General Plant - 303000</b>																
7,4		CD-AA	414,833	296,489	81,723	36,621		296,489	296,489		203,697	203,697		92,792	92,792	
9,1		CD-AN	9,729	7,620	2,109			7,620	7,620		4,913	4,913		2,707	2,707	
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	6,607			6,607										
<b>Total General Plant - 303000</b>			<b>470,826</b>	<b>304,109</b>	<b>123,489</b>	<b>43,228</b>		<b>304,109</b>	<b>304,109</b>		<b>208,610</b>	<b>208,610</b>		<b>95,499</b>	<b>95,499</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	49,834,115	35,617,438	9,817,321	4,399,356		35,617,438	35,617,438		24,470,248	24,470,248		11,147,190	11,147,190	
9,4		CD-AN	100,308	78,563	21,745			78,563	78,563		53,975	53,975		24,588	24,588	
9,4		CD-ID	0	0	0		0	0	0		0	0		0	0	
9,4		CD-WA	2,141,153	1,676,994	464,159		1,676,994	1,676,994	1,676,994			1,676,994			0	
4		ED-AN	7,547,609	7,547,609				7,547,609	7,547,609		5,185,434	5,185,434		2,362,175	2,362,175	
		ED-ID	0	0			0	0	0		0	0		0	0	
		ED-WA	1,299,109	1,299,109			1,299,109	1,299,109	1,299,109			1,299,109				
8		GD-AA	200,141		137,745	62,396										
		GD-AN	0		0											
		GD-OR	71,103			71,103										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>61,193,538</b>	<b>46,219,713</b>	<b>10,440,970</b>	<b>4,532,855</b>		<b>2,976,103</b>	<b>43,243,610</b>	<b>46,219,713</b>	<b>2,976,103</b>	<b>29,709,657</b>	<b>32,685,760</b>	<b>0</b>	<b>13,533,953</b>	<b>13,533,953</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>																
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										
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>		<b>290,223</b>	<b>290,223</b>		<b>132,208</b>	<b>132,208</b>	
<b>Total Amortization Expense</b>			<b>63,384,957</b>	<b>48,244,415</b>	<b>10,564,459</b>	<b>4,576,083</b>		<b>3,092,658</b>	<b>45,151,757</b>	<b>48,244,415</b>	<b>3,092,658</b>	<b>30,970,390</b>	<b>34,063,048</b>	<b>0</b>	<b>14,181,367</b>	<b>14,181,367</b>

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

RESULTS OF OPERATIONS	Report ID: E-ADEP-12E
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	
For Twelve Months Ended March 31, 2024	
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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(78,409,073)	(78,409,073)			(78,409,073)	(78,409,073)		(50,558,170)	(50,558,170)		(27,850,903)	(27,850,903)	
	Steam (ED-ID)	(101,130,433)	(101,130,433)		(101,130,433)	(101,130,433)	(101,130,433)				(101,130,433)	(101,130,433)	(101,130,433)	
	Steam (ED-WA)	(199,956,753)	(199,956,753)		(199,956,753)	(199,956,753)	(199,956,753)	(199,956,753)		(199,956,753)	(199,956,753)			
1	Hydro (ED-AN)	(207,722,405)	(207,722,405)			(207,722,405)	(207,722,405)		(133,939,407)	(133,939,407)		(73,782,998)	(73,782,998)	
1	Other (ED-AN)	(182,488,814)	(182,488,814)			(182,488,814)	(182,488,814)		(117,668,787)	(117,668,787)		(64,820,027)	(64,820,027)	
<b>Total Electric Production</b>		<b>(769,707,478)</b>	<b>(769,707,478)</b>		<b>(301,087,186)</b>	<b>(468,620,292)</b>	<b>(769,707,478)</b>		<b>(199,956,753)</b>	<b>(302,166,364)</b>	<b>(502,123,117)</b>	<b>(101,130,433)</b>	<b>(166,453,928)</b>	<b>(267,584,361)</b>
<b>Electric Transmission</b>														
1	ED-AN	(262,882,877)	(262,882,877)			(262,882,877)	(262,882,877)		(169,506,879)	(169,506,879)		(93,375,998)	(93,375,998)	
	ED-ID	(10,917,740)	(10,917,740)		(10,917,740)	(10,917,740)	(10,917,740)				(10,917,740)	(10,917,740)	(10,917,740)	
	ED-WA	(17,366,142)	(17,366,142)		(17,366,142)	(17,366,142)	(17,366,142)	(17,366,142)		(17,366,142)	(17,366,142)			
<b>Total Electric Transmissic</b>		<b>(291,166,759)</b>	<b>(291,166,759)</b>		<b>(28,283,882)</b>	<b>(262,882,877)</b>	<b>(291,166,759)</b>		<b>(17,366,142)</b>	<b>(169,506,879)</b>	<b>(186,873,021)</b>	<b>(10,917,740)</b>	<b>(93,375,998)</b>	<b>(104,293,738)</b>
<b>Electric Distribution</b>														
3	ED-AN	(595,257)	(595,257)			(595,257)	(595,257)		(414,281)	(414,281)		(180,976)	(180,976)	
	ED-ID	(299,816,998)	(299,816,998)		(299,816,998)	(299,816,998)	(299,816,998)				(299,816,998)	(299,816,998)	(299,816,998)	
	ED-WA	(501,830,812)	(501,830,812)		(501,830,812)	(501,830,812)	(501,830,812)	(501,830,812)		(501,830,812)	(501,830,812)			
<b>Total Electric Distribution</b>		<b>(802,243,067)</b>	<b>(802,243,067)</b>		<b>(801,647,810)</b>	<b>(595,257)</b>	<b>(802,243,067)</b>		<b>(501,830,812)</b>	<b>(414,281)</b>	<b>(502,245,093)</b>	<b>(299,816,998)</b>	<b>(180,976)</b>	<b>(299,997,974)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(20,175,692)		(20,175,692)										
	GD-OR	(1,807,394)		(1,807,394)		(1,807,394)								
<b>Total Gas Underground S</b>		<b>(21,983,086)</b>		<b>(20,175,692)</b>		<b>(1,807,394)</b>								
<b>Gas Distribution</b>														
	GD-AN	(2,094,159)		(2,094,159)										
	GD-ID	(109,485,349)		(109,485,349)										
	GD-WA	(206,035,484)		(206,035,484)										
	GD-OR	(152,024,393)		(152,024,393)		(152,024,393)								
<b>Total Gas Distribution</b>		<b>(469,639,385)</b>		<b>(317,614,992)</b>		<b>(152,024,393)</b>								
<b>General Plant</b>														
4	ED-AN	(36,954,254)	(36,954,254)			(36,954,254)	(36,954,254)		(25,388,681)	(25,388,681)		(11,565,573)	(11,565,573)	
	ED-ID	(13,954,594)	(13,954,594)		(13,954,594)	(13,954,594)	(13,954,594)				(13,954,594)	(13,954,594)	(13,954,594)	
	ED-WA	(27,223,775)	(27,223,775)		(27,223,775)	(27,223,775)	(27,223,775)	(27,223,775)		(27,223,775)	(27,223,775)			
7,4	CD-AA	(98,967,834)	(70,734,291)	(19,496,663)	(8,736,880)		(70,734,291)		(48,596,580)	(48,596,580)		(22,137,711)	(22,137,711)	
9,4	CD-AN	(9,091,502)	(7,120,646)	(1,970,856)			(7,120,646)		(4,892,097)	(4,892,097)		(2,228,549)	(2,228,549)	
9	CD-ID	(4,125,657)	(3,231,297)	(894,360)		(3,231,297)	(3,231,297)				(3,231,297)	(3,231,297)	(3,231,297)	
9	CD-WA	(9,197,338)	(7,203,539)	(1,993,799)		(7,203,539)	(7,203,539)	(7,203,539)		(7,203,539)	(7,203,539)			
8	GD-AA	(2,819,551)		(1,940,528)	(879,023)									
	GD-AN	(4,084,667)		(4,084,667)										
	GD-ID	(2,449,079)		(2,449,079)										
	GD-WA	(13,985,809)		(13,985,809)										
	GD-OR	(6,030,733)		(6,030,733)										
<b>Total General Plant</b>		<b>(228,884,793)</b>	<b>(166,422,396)</b>	<b>(46,815,761)</b>	<b>(15,646,636)</b>	<b>(51,613,205)</b>	<b>(114,809,191)</b>	<b>(166,422,396)</b>	<b>(34,427,314)</b>	<b>(78,877,358)</b>	<b>(113,304,672)</b>	<b>(17,185,891)</b>	<b>(35,931,833)</b>	<b>(53,117,724)</b>
<b>Total Accumulated Depr</b>		<b>(2,583,624,568)</b>	<b>(2,029,539,700)</b>	<b>(384,606,445)</b>	<b>(169,478,423)</b>	<b>(1,182,632,083)</b>	<b>(846,907,617)</b>	<b>(2,029,539,700)</b>	<b>(753,581,021)</b>	<b>(550,964,882)</b>	<b>(1,304,545,903)</b>	<b>(429,051,062)</b>	<b>(295,942,735)</b>	<b>(724,993,797)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio			64.480%	35.520%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense			69.597%	30.403%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio			68.703%	31.297%			

RESULTS OF OPERATIONS	Report ID: E-AAMT-12E
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	
For Twelve Months Ended March 31, 2024	
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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(16,799,755)	(16,799,755)			(16,799,755)	(16,799,755)		(10,832,482)	(10,832,482)		(5,967,273)	(5,967,273)	
1	Misc Intangible Plt (3030 ED-AN	(3,147,771)	(3,147,771)			(3,147,771)	(3,147,771)		(2,029,683)	(2,029,683)		(1,118,088)	(1,118,088)	
<b>Total Production/Transmission</b>		<b>(19,947,526)</b>	<b>(19,947,526)</b>			<b>(19,947,526)</b>	<b>(19,947,526)</b>		<b>(12,862,165)</b>	<b>(12,862,165)</b>		<b>(7,085,361)</b>	<b>(7,085,361)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(531,497)	(531,497)			(531,497)	(531,497)	(531,497)				(531,497)	(531,497)	
	Misc Intangible Plt (3030 ED-WA	(73,470)	(73,470)			(73,470)	(73,470)	(73,470)				(73,470)	(73,470)	
<b>Total Distribution</b>		<b>(604,967)</b>	<b>(604,967)</b>			<b>(604,967)</b>	<b>(604,967)</b>	<b>(604,967)</b>				<b>(604,967)</b>	<b>(604,967)</b>	
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,554,329)	(3,969,790)	(1,094,203)	(490,336)	(3,969,790)	(3,969,790)		(2,727,365)	(2,727,365)		(1,242,425)	(1,242,425)	
9,1	CD-AN	(157,574)	(123,415)	(34,159)		(123,415)	(123,415)		(79,578)	(79,578)		(43,837)	(43,837)	
	GD-ID	(178,542)		(178,542)										
	GD-WA	(346,679)		(346,679)										
	GD-OR	(137,259)			(137,259)									
<b>Total General Plant - 303000</b>		<b>(6,374,383)</b>	<b>(4,093,205)</b>	<b>(1,653,583)</b>	<b>(627,595)</b>		<b>(4,093,205)</b>	<b>(4,093,205)</b>		<b>(2,806,943)</b>	<b>(2,806,943)</b>		<b>(1,286,262)</b>	<b>(1,286,262)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(174,489,036)	(124,710,806)	(34,374,338)	(15,403,892)	(124,710,806)	(124,710,806)		(85,680,065)	(85,680,065)		(39,030,741)	(39,030,741)	
9,4	CD-AN	(185,053)	(144,937)	(40,116)		(144,937)	(144,937)		(99,576)	(99,576)		(45,361)	(45,361)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(2,556,808)	(2,002,543)	(554,265)		(2,002,543)	(2,002,543)	(2,002,543)				0	0	
4	ED-AN	(17,841,951)	(17,841,951)			(17,841,951)	(17,841,951)		(12,257,956)	(12,257,956)		(5,583,995)	(5,583,995)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,677,975)	(3,677,975)			(3,677,975)	(3,677,975)	(3,677,975)						
8	GD-AA	(286,987)		(197,516)	(89,471)									
	GD-AN	0		0										
	GD-OR	(101,076)			(101,076)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(199,138,886)</b>	<b>(148,378,212)</b>	<b>(35,166,235)</b>	<b>(15,594,439)</b>	<b>(5,680,518)</b>	<b>(142,697,694)</b>	<b>(148,378,212)</b>	<b>(5,680,518)</b>	<b>(98,037,597)</b>	<b>(103,718,115)</b>	<b>0</b>	<b>(44,660,097)</b>	<b>(44,660,097)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
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	(1,685,172)	(1,685,172)			(1,685,172)	(1,685,172)		(1,157,764)	(1,157,764)		(527,408)	(527,408)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,685,172)</b>	<b>(1,685,172)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,685,172)</b>	<b>(1,685,172)</b>	<b>0</b>	<b>(1,157,764)</b>	<b>(1,157,764)</b>	<b>0</b>	<b>(527,408)</b>	<b>(527,408)</b>
<b>Total Accumulated Amortization</b>		<b>(227,750,934)</b>	<b>(174,709,082)</b>	<b>(36,819,818)</b>	<b>(16,222,034)</b>	<b>(6,285,485)</b>	<b>(168,423,597)</b>	<b>(174,709,082)</b>	<b>(6,285,485)</b>	<b>(114,864,469)</b>	<b>(121,149,954)</b>	<b>0</b>	<b>(53,559,128)</b>	<b>(53,559,128)</b>

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

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended March 31, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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
<b>389XXX Land &amp; Land Rights</b>													
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	1,071,286
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,461,919</b>	<b>811,230</b>	<b>704,722</b>	<b>10,063,024</b>	<b>11,578,976</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,609,636</b>	<b>5,966,140</b>	<b>845,517</b>	<b>1,071,286</b>	<b>1,916,803</b>
<b>390XXX Structures &amp; Improvements</b>													
99	ED-WA / ID / AN	21,052,010	8,516,429	3,397,622	9,137,959	21,052,010	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,461,543	0	0	0	0	0	0	0	0	4,461,543	0	4,461,543
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,380,416	0	0	94,614,931	94,614,931	0	0	26,078,942	26,078,942	0	11,686,543	11,686,543
9	CD-WA / ID / AN	32,438,008	9,656,001	6,427,675	9,322,420	25,406,096	2,672,593	1,779,055	2,580,264	7,031,912	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>215,382,577</b>	<b>18,172,430</b>	<b>9,825,297</b>	<b>113,075,310</b>	<b>141,073,037</b>	<b>27,723,193</b>	<b>1,779,055</b>	<b>28,659,206</b>	<b>58,161,454</b>	<b>4,461,543</b>	<b>11,686,543</b>	<b>16,148,086</b>
<b>391XXX Office Furniture &amp; Equipment</b>													
99	ED-WA / ID / AN	3,961,217	1,693,584	7,798	2,259,835	3,961,217	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	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	60,154,722	0	0	42,993,783	42,993,783	0	0	11,850,480	11,850,480	0	5,310,459	5,310,459
9	CD-WA / ID / AN	1,117,575	667,507	7,739	200,061	875,307	184,753	2,142	55,373	242,268	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>65,553,105</b>	<b>2,361,091</b>	<b>15,537</b>	<b>45,453,679</b>	<b>47,830,307</b>	<b>417,876</b>	<b>2,142</b>	<b>11,957,030</b>	<b>12,377,048</b>	<b>12,109</b>	<b>5,333,641</b>	<b>5,345,750</b>
<b>392XXX Transportation Equipment</b>													
99	ED-WA / ID / AN	62,358,969	25,500,323	12,254,369	24,604,277	62,358,969	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,522,462	0	0	0	0	10,385,220	3,313,285	2,823,957	16,522,462	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,579,031	0	0	5,416,885	5,416,885	0	0	1,493,069	1,493,069	0	669,077	669,077
9	CD-WA / ID / AN	7,043,893	1,540,312	779,715	3,196,891	5,516,918	426,328	215,810	884,837	1,526,975	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,413,868</b>	<b>27,040,635</b>	<b>13,034,084</b>	<b>33,218,053</b>	<b>73,292,772</b>	<b>10,811,548</b>	<b>3,529,095</b>	<b>5,268,751</b>	<b>19,609,394</b>	<b>4,812,326</b>	<b>699,376</b>	<b>5,511,702</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended March 31, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,080,723	647,496	185,252	3,929,796	4,762,544	179,214	51,274	1,087,691	1,318,179	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,800,674</b>	<b>706,362</b>	<b>185,252</b>	<b>4,352,663</b>	<b>5,244,277</b>	<b>401,567</b>	<b>51,274</b>	<b>1,090,158</b>	<b>1,542,999</b>	<b>12,292</b>	<b>1,106</b>	<b>13,398</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	9,620,469	1,847,546	609,274	7,163,649	9,620,469	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,834,341	0	0	0	0	2,913,621	586,116	334,604	3,834,341	0	0	0
99	GD-OR / AS	1,297,898	0	0	0	0	0	0	0	0	1,297,898	0	1,297,898
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	1,823,716
7	CD-AA	15,935,456	0	0	11,389,389	11,389,389	0	0	3,139,285	3,139,285	0	1,406,782	1,406,782
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>38,551,420</b>	<b>1,876,208</b>	<b>1,362,885</b>	<b>19,347,789</b>	<b>22,586,882</b>	<b>2,921,554</b>	<b>794,701</b>	<b>7,719,887</b>	<b>11,436,142</b>	<b>1,297,898</b>	<b>3,230,498</b>	<b>4,528,396</b>
	<b>394100 Electric Charging Stations</b>												
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
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	3,232,144	398,866	2,211	2,831,067	3,232,144	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,943,253</b>	<b>398,866</b>	<b>2,211</b>	<b>3,727,864</b>	<b>4,128,941</b>	<b>110,331</b>	<b>0</b>	<b>502,134</b>	<b>612,465</b>	<b>18,586</b>	<b>183,261</b>	<b>201,847</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	24,737,506	12,246,524	7,583,364	4,907,618	24,737,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,173,449	0	0	0	0	2,580,162	772,698	820,589	4,173,449	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>30,850,109</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,780,642</b>	<b>26,185,758</b>	<b>2,650,417</b>	<b>861,655</b>	<b>1,061,791</b>	<b>4,573,863</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended March 31, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,264,196	12,198,430	6,553,882	22,511,884	41,264,196	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,058,510	0	0	0	0	764,662	287,726	6,122	1,058,510	0	0	0
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	121,191,852	0	0	86,618,240	86,618,240	0	0	23,874,795	23,874,795	0	10,698,817	10,698,817
9	CD-WA/ ID / AN	16,870,308	10,624,988	69,756	2,518,419	13,213,163	2,940,789	19,307	697,049	3,657,145	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>181,347,396</b>	<b>22,823,418</b>	<b>6,623,638</b>	<b>111,648,543</b>	<b>141,095,599</b>	<b>3,705,451</b>	<b>307,033</b>	<b>24,745,413</b>	<b>28,757,897</b>	<b>719,232</b>	<b>10,774,668</b>	<b>11,493,900</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	844,242	0	0	603,396	603,396	0	0	166,316	166,316	0	74,530	74,530
9	CD-WA/ ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,126,191</b>	<b>0</b>	<b>10,423</b>	<b>862,060</b>	<b>872,483</b>	<b>0</b>	<b>990</b>	<b>168,819</b>	<b>169,809</b>	<b>9,092</b>	<b>74,807</b>	<b>83,899</b>
	<b>TOTAL GENERAL PLANT</b>	<b>662,547,299</b>	<b>86,690,593</b>	<b>39,668,812</b>	<b>347,646,414</b>	<b>474,005,819</b>	<b>52,003,659</b>	<b>7,420,727</b>	<b>83,782,825</b>	<b>143,207,211</b>	<b>12,232,429</b>	<b>33,101,840</b>	<b>45,334,269</b>

ALLOCATION RATIOS:

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,430,441</b>	<b>16,750,157</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,267,899</b>	<b>3,062,010</b>	<b>425,951</b>	<b>549,322</b>	<b>975,273</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,831,515	5,227,806	0	24,603,709	29,831,515	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	111,945,381	0	0	80,009,603	80,009,603	0	0	22,053,240	22,053,240	0	9,882,538	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		<b>TOTAL ACCOUNT</b>	<b>143,649,923</b>	<b>5,925,324</b>	<b>0</b>	<b>104,817,929</b>	<b>110,743,253</b>	<b>193,060</b>	<b>0</b>	<b>22,362,174</b>	<b>22,555,234</b>	<b>354,611</b>	<b>9,996,825</b>	<b>10,351,436</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,991,672	0	0	5,991,672	5,991,672	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	38,480,366	0	0	27,502,687	27,502,687	0	0	7,580,632	7,580,632	0	3,397,047	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>45,612,031</b>	<b>0</b>	<b>0</b>	<b>33,494,359</b>	<b>33,494,359</b>	<b>0</b>	<b>0</b>	<b>8,365,221</b>	<b>8,365,221</b>	<b>0</b>	<b>3,752,451</b>	<b>3,752,451</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>70,157,241</b>	<b>70,157,241</b>	<b>0</b>	<b>0</b>	<b>19,337,610</b>	<b>19,337,610</b>	<b>0</b>	<b>8,665,605</b>	<b>8,665,605</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended March 31, 2024	
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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	7,349	7,349	
9		CD-WA / ID / AN	2,522,815	1,975,919	0	0	1,975,919	546,896	0	0	546,896	0	0	
		TOTAL ACCOUNT	4,385,587	3,755,446	0	59,497	3,814,943	546,896	0	16,399	563,295	7,349	7,349	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	22,563,558	0	0	16,126,626	16,126,626	0	0	4,445,021	4,445,021	1,991,911	1,991,911	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	22,953,363	0	0	16,516,431	16,516,431	0	0	4,445,021	4,445,021	1,991,911	1,991,911	
		TOTAL	372,555,020	10,000,486	0	270,153,970	280,154,456	1,762,550	771,517	61,545,324	64,079,391	780,562	27,540,611	28,321,173

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended March 31, 2024 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	(62,877,437)	(44,939,762)	(12,386,855)	(5,550,820)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(7,008,629)	(5,009,207)	(1,380,700)	(618,722)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(70,503,408)</u>	<u>(50,575,498)</u>	<u>(13,761,211)</u>	<u>(6,166,699)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended March 31, 2024
Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,137,490	7,137,490	0	0	0	0	7,137,490
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	107	107	0	0	0	0	107
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	122,073,400	52,426,923	0	174,500,323	103,697,424	43,947,588	18,375,976	8,479,335	0
<b>TOTAL</b>		<b>122,073,400</b>	<b>52,426,923</b>	<b>7,137,597</b>	<b>181,637,920</b>	<b>103,697,424</b>	<b>43,947,588</b>	<b>18,375,976</b>	<b>8,479,335</b>	<b>7,137,597</b>

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