

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	223,275,484	148,834,888	74,440,596
	Adjustments			
	Adjusted Net Operating Income (Loss)	223,275,484	148,834,888	74,440,596
E-APL	Electric Net Rate Base	3,268,253,487	2,193,898,862	1,074,354,625
	RATE OF RETURN	6.832%	6.784%	6.929%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers - AMA Percent	04-01-2023 thru 03-31-2024	412,384 100.000%	268,095 65.011%	144,289 34.989%
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
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2024
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	03-01-2023 thru 03-31-2024	1,585,065,217	1,090,786,842	494,278,375	
		Percent		100.000%	68.817%	31.183%	
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
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2023 thru 03-31-2024	3,675,413,414 100.000%	2,456,161,991 66.827%	1,219,251,423 33.173%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2023 thru 03-31-2024	299,252,356 100.000%	206,710,446 69.076%	92,541,910 30.924%
14		Net Allocated Schedule M's - AMA Percent	04-01-2023 thru 03-31-2024	-159,409,039 100.000%	-107,058,672 67.160%	-52,350,367 32.840%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended March 31, 2024
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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
TOTAL STEAM POWER GENERATION EXP			(1,830,422)	68,689,997	66,859,575	0	44,291,309	44,291,309	(1,830,422)	24,398,688	22,568,266
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
TOTAL HYDRO POWER GENERATION EXP			12,667,455	22,499,788	35,167,243	8,241,171	14,507,863	22,749,034	4,426,284	7,991,925	12,418,209
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
TOTAL OTHER POWER GENERATION EXP			0	150,621,129	150,621,129	0	97,120,504	97,120,504	0	53,500,625	53,500,625

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended March 31, 2024
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	131,392	131,392	0	85,419	85,419	0	45,973	45,973
2	902000	Meter Reading Expenses	513,069	118,772	631,841	351,641	77,215	428,856	161,428	41,557	202,985
2	903XXX	Customer Records & Collection Expenses	952,911	7,620,110	8,573,021	516,033	4,953,910	5,469,943	436,878	2,666,200	3,103,078
2	904000	Uncollectible Accounts	5,156,633	85,300	5,241,933	4,436,143	55,454	4,491,597	720,490	29,846	750,336
2	905000	Misc Customer Accounts	0	348,261	348,261	0	226,408	226,408	0	121,853	121,853
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,622,613	8,303,835	14,926,448	5,303,817	5,398,406	10,702,223	1,318,796	2,905,429	4,224,225
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	33,515,321	257,190	33,772,511	27,773,310	167,202	27,940,512	5,742,011	89,988	5,831,999
2	909000	Advertising	132,176	750,488	882,664	115,706	487,900	603,606	16,470	262,588	279,058
2	910000	Misc Customer Service & Info Exp	0	107,333	107,333	0	69,778	69,778	0	37,555	37,555
TOTAL CUSTOMER SERVICE & INFO EXP			33,647,497	1,115,011	34,762,508	27,889,016	724,880	28,613,896	5,758,481	390,131	6,148,612
SALES EXPENSES:											
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
TOTAL SALES EXPENSES			42,874	0	42,874	42,874	0	42,874	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			18,151,902	108,969,065	127,120,967	13,085,106	74,664,235	87,749,341	5,066,796	34,304,830	39,371,626

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

Ref/Basis	Account	Description	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	1,215,998	1,470,663	60,407	603,623	664,030
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	48,099,487	53,241,108	(1,076,630)	21,961,421	20,884,791
		TOTAL ADMIN & GENERAL EXPENSES	22,216,893	179,029,973	201,246,866	18,226,727	122,763,722	140,990,449	3,990,166	56,266,251	60,256,417
		TOTAL EXPENSES BEFORE FIT	267,086,981	829,115,916	1,096,202,897	186,308,559	542,495,196	728,803,755	80,778,422	286,620,720	367,399,142
		NET OPERATING INCOME (LOSS) BEFORE FIT			211,354,159			140,146,803			71,207,356
E-FIT		FEDERAL INCOME TAX			4,472,741			790,587			3,682,154
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,846,798)			(9,125,794)			(6,721,004)
E-FIT		AMORTIZED ITC			(547,268)			(352,878)			(194,390)
		ELECTRIC NET OPERATING INCOME (LOSS)			223,275,484			148,834,888			74,440,596

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	65.011%	34.989%
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:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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	Reardan 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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	822,736	257,190	1,079,926	734,225	167,202	901,427	88,511	89,988	178,499
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
		TOTAL ACCOUNT 908	33,515,321	257,190	33,772,511	27,773,310	167,202	27,940,512	5,742,011	89,988	5,831,999

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.011%	34.989%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2024 Average of Monthly Averages 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	3,268,253,487	2,193,898,862	1,074,354,625
	Interest Deduction for FIT Calculation	94,691,595	63,535,311	31,156,284
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	1,307,557,056	868,950,558	438,606,498
E-OPS	Less: Operating & Maintenance Expense	835,924,722	538,372,850	297,551,872
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	179,354,033	123,165,433	56,188,600
E-OTX	Less: Taxes Other than FIT	80,924,142	67,265,472	13,658,670
	Net Operating Income Before FIT	211,354,159	140,146,803	71,207,356
E-INT	Less: Interest Expense	94,691,595	63,535,311	31,156,284
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)
E-SCM	Plus: Schedule M Adjustments	(95,337,338)	(72,846,791)	(22,490,547)
	Taxable Net Operating Income	21,298,767	3,764,701	17,534,066
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,472,741	790,587	3,682,154
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,472,741	790,587	3,682,154
E-DTE	Deferred FIT	11,520,438	10,152,848	1,367,590
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	(11,921,325)	(8,688,085)	(3,233,240)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	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	6,193,943	6,193,943	0	3,074,681	3,074,681
12	997002	Injuries and Damages	0	291,462	291,462	0	194,775	194,775	0	96,687	96,687
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	(1,080,380)	(1,080,380)	0	(536,302)	(536,302)
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	211,948	211,948	0	105,211	105,211
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	(911,502)	(911,502)	0	(452,471)	(452,471)
12	997027	Uncollectibles	4,337,887	(3,091,475)	1,246,412	2,738,958	(2,065,940)	673,018	1,598,929	(1,025,535)	573,394
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	7,435,873	7,435,873	0	4,969,171	4,969,171	0	2,466,702	2,466,702
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	(7,301)	(7,301)	0	(4,879)	(4,879)	0	(2,422)	(2,422)
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	(1,750,398)	(1,750,398)	0	(868,900)	(868,900)
12	997049	Tax Depreciation	0	(178,337,461)	(178,337,461)	0	(119,177,575)	(119,177,575)	0	(59,159,886)	(59,159,886)
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	590,808	590,808	0	293,278	293,278
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	2,687,241	2,687,241	0	1,333,949	1,333,949
12	997081	Deferred Compensation	0	(95,805)	(95,805)	0	(64,024)	(64,024)	0	(31,781)	(31,781)
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	556,057	556,057	0	276,028	276,028
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	21,865	21,865	0	10,854	10,854
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	(10,024)	(10,024)	0	(4,976)	(4,976)
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	(46,882,309)	(46,882,309)	0	(23,272,432)	(23,272,432)
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	179,223	179,223	77,798	88,966	166,764
12	997111	Capitalized Transportation	0	(104,426)	(104,426)	0	(69,785)	(69,785)	0	(34,641)	(34,641)
12	997114	AFUDC Debt CWIP	0	131,508	131,508	0	87,883	87,883	0	43,625	43,625
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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,269,972	4,269,972	0	2,853,494	2,853,494	0	1,416,478	1,416,478
99	997120 Transportation Tax Disallowance	0	119,537	119,537	0	79,883	79,883	0	39,654	39,654
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	(170,520)	(170,520)	0	(84,646)	(84,646)
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	(238,885)	(238,885)	0	(118,583)	(118,583)
99	997129 Mixed Service Costs (IDD#5)	0	(27,700,000)	(27,700,000)	0	(18,511,079)	(18,511,079)	0	(9,188,921)	(9,188,921)
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	306,012	306,012	0	151,905	151,905
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)
	997145 Sec 174 Research Costs	0	4,157,752	4,157,752	0	2,778,501	2,778,501	0	1,379,251	1,379,251
	TOTAL SCHEDULE M ADJUSTMENTS	64,071,699	(159,409,037)	(95,337,338)	34,211,880	(107,058,671)	(72,846,791)	29,859,819	(52,350,366)	(22,490,547)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.827%	33.173%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended March 31, 2024
Average of Monthly Averages Basis

Report ID:
E-DTE-12A

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	13,014,536	13,014,536	0	6,460,431	6,460,431
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	13,014,536	19,211,895	(182,100)	6,460,431	6,278,331
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(15,271,615)	(15,271,615)	0	(10,205,562)	(10,205,562)	0	(5,066,053)	(5,066,053)
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)	(10,205,562)	(11,322,090)	(1,063,249)	(5,066,053)	(6,129,302)
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	2,808,974	10,152,848	(26,788)	1,394,378	1,367,590
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) - AMA		100.000%			66.827%			33.173%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	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
TOTAL PRODUCTION & TRANSMISSION			0	17,644,617	17,644,617	0	11,377,249	11,377,249	0	6,267,368	6,267,368
DISTRIBUTION											
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)
TOTAL DISTRIBUTION			57,102,636	0	57,102,636	51,605,035	0	51,605,035	5,497,601	0	5,497,601
ADMINISTRATIVE & GENERAL											
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
TOTAL 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 TAXES OTHER THAN FIT			58,241,947	22,682,195	80,924,142	52,427,256	14,838,216	67,265,472	5,814,691	7,843,979	13,658,670

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
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,200,000	7,200,000	0	4,642,560	4,642,560	0	2,557,440	2,557,440
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,289,600	1,289,600	0	710,400	710,400
1	182333	CDA Settlement Costs	0	991,126	991,126	0	639,078	639,078	0	352,048	352,048
1	182381	CDA Settlement Past Storage	0	26,780,428	26,780,428	0	17,268,020	17,268,020	0	9,512,408	9,512,408
1	302000	Franchises & Consents	2,766,318	44,049,218	46,815,536	2,766,318	28,402,936	31,169,254	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,158,293	108,565,927	113,724,220	5,158,293	74,588,049	79,746,342	0	33,977,878	33,977,878
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	26,771,486	26,771,486	0	18,392,814	18,392,814	0	8,378,672	8,378,672
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,367,991	5,367,991	0	2,445,338	2,445,338
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	11,937,626	59,497	11,997,123	11,937,626	40,876	11,978,502	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	13,931,936	13,931,936	0	9,571,658	9,571,658	0	4,360,278	4,360,278
		TOTAL INTANGIBLE PLANT	20,181,953	345,615,374	365,797,327	20,181,953	233,520,576	253,702,529	0	112,094,798	112,094,798
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	111,759,074	29,372,948	141,132,022	73,019,470	18,939,677	91,959,147	38,739,604	10,433,271	49,172,875
1	312000	Boiler Plant	146,572,151	78,210,146	224,782,297	93,277,591	50,429,902	143,707,493	53,294,560	27,780,244	81,074,804
1	313000	Generators	135,843	0	135,843	87,252	0	87,252	48,591	0	48,591
1	314000	Turbogenerator Units	39,542,961	18,654,403	58,197,364	25,848,551	12,028,359	37,876,910	13,694,410	6,626,044	20,320,454
1	315000	Accessory Electric Equipment	18,227,470	12,501,086	30,728,556	11,908,621	8,060,700	19,969,321	6,318,849	4,440,386	10,759,235
1	316000	Miscellaneous Power Plant Equipment	14,793,403	2,490,592	17,283,995	9,667,061	1,605,934	11,272,995	5,126,342	884,658	6,011,000
		TOTAL STEAM PRODUCTION PLANT	331,030,902	145,086,757	476,117,659	213,808,546	93,551,941	307,360,487	117,222,356	51,534,816	168,757,172
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	66,844,459	66,844,459	0	43,101,307	43,101,307	0	23,743,152	23,743,152
1	331XXX	Structures & Improvements	0	115,052,951	115,052,951	0	74,186,143	74,186,143	0	40,866,808	40,866,808
1	332XXX	Reservoirs, Dams, & Waterways	0	261,549,691	261,549,691	0	168,647,241	168,647,241	0	92,902,450	92,902,450
1	333000	Waterwheels, Turbines, & Generators	0	236,041,225	236,041,225	0	152,199,382	152,199,382	0	83,841,843	83,841,843
1	334000	Accessory Electric Equipment	0	85,468,279	85,468,279	0	55,109,946	55,109,946	0	30,358,333	30,358,333
1	335XXX	Miscellaneous Power Plant Equipment	0	14,091,235	14,091,235	0	9,086,028	9,086,028	0	5,005,207	5,005,207
1	336000	Roads, Railroads, & Bridges	0	3,820,785	3,820,785	0	2,463,642	2,463,642	0	1,357,143	1,357,143
		TOTAL HYDRAULIC PRODUCTION PLANT	0	782,868,625	782,868,625	0	504,793,689	504,793,689	0	278,074,936	278,074,936
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,612,884	17,612,884	0	11,356,788	11,356,788	0	6,256,096	6,256,096
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,823	21,070,823	0	13,586,467	13,586,467	0	7,484,356	7,484,356
1	343000	Prime Movers	0	21,438,492	21,438,492	0	13,823,540	13,823,540	0	7,614,952	7,614,952
1	344000	Generators	0	239,956,925	239,956,925	0	154,724,225	154,724,225	0	85,232,700	85,232,700
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,374,760	26,374,760	0	17,006,445	17,006,445	0	9,368,315	9,368,315
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,636,647	1,636,647	0	1,055,310	1,055,310	0	581,337	581,337
		TOTAL OTHER PRODUCTION PLANT	0	329,201,059	329,201,059	0	212,268,843	212,268,843	0	116,932,216	116,932,216
		TOTAL PRODUCTION PLANT	331,030,902	1,257,156,441	1,588,187,343	213,808,546	810,614,473	1,024,423,019	117,222,356	446,541,968	563,764,324

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,563,704	30,192,062	410,632	19,062,676	19,473,308	217,726	10,501,028	10,718,754
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	7,802	37,213,246	37,221,048	5,027	23,995,101	24,000,128	2,775	13,218,145	13,220,920
1	353XXX	Station Equipment	12,905,716	373,715,154	386,620,870	8,436,158	240,971,531	249,407,689	4,469,558	132,743,623	137,213,181
1	354000	Towers & Fixtures	15,992,989	1,160,219	17,153,208	10,451,462	748,109	11,199,571	5,541,527	412,110	5,953,637
1	355000	Poles & Fixtures	5,418	370,011,383	370,016,801	3,541	238,583,340	238,586,881	1,877	131,428,043	131,429,920
1	356000	Overhead Conductors & Devices	12,530,740	174,839,763	187,370,503	8,188,769	112,736,679	120,925,448	4,341,971	62,103,084	66,445,055
1	357000	Underground Conduit	0	3,142,971	3,142,971	0	2,026,588	2,026,588	0	1,116,383	1,116,383
1	358000	Underground Conductors & Devices	0	6,620,507	6,620,507	0	4,268,903	4,268,903	0	2,351,604	2,351,604
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
		TOTAL TRANSMISSION PLANT	42,149,857	998,796,251	1,040,946,108	27,547,107	644,023,822	671,570,929	14,602,750	354,772,429	369,375,179
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,840,707	0	11,840,707	10,353,049	0	10,353,049	1,487,658	0	1,487,658
99	360400	Land Easements	4,091,601	0	4,091,601	1,367,504	0	1,367,504	2,724,097	0	2,724,097
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	29,762,301	0	29,762,301	22,069,767	0	22,069,767	7,692,534	0	7,692,534
3	362000	Station Equipment	167,317,881	3,262,468	170,580,349	112,872,469	2,270,580	115,143,049	54,445,412	991,888	55,437,300
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	571,239,438	0	571,239,438	379,172,978	0	379,172,978	192,066,460	0	192,066,460
99	365000	Overhead Conductors & Devices	361,136,581	0	361,136,581	226,297,038	0	226,297,038	134,839,543	0	134,839,543
99	366000	Underground Conduit	169,939,495	0	169,939,495	112,887,216	0	112,887,216	57,052,279	0	57,052,279
99	367000	Underground Conductors & Devices	286,814,816	0	286,814,816	190,833,006	0	190,833,006	95,981,810	0	95,981,810
99	368000	Line Transformers	352,430,397	0	352,430,397	246,201,191	0	246,201,191	106,229,206	0	106,229,206
99	369XXX	Services	223,047,917	0	223,047,917	144,419,124	0	144,419,124	78,628,793	0	78,628,793
99	371XXX	Installations on Customers' Premises	9,679,592	0	9,679,592	9,679,592	0	9,679,592	0	0	0
99	370XXX	Meters	87,317,049	0	87,317,049	62,549,314	0	62,549,314	24,767,735	0	24,767,735
99	373XXX	Street Light & Signal Systems	82,542,294	0	82,542,294	54,095,854	0	54,095,854	28,446,440	0	28,446,440
		TOTAL DISTRIBUTION PLANT	2,357,527,919	3,262,468	2,360,790,387	1,572,798,102	2,270,580	1,575,068,682	784,729,817	991,888	785,721,705
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,017,026	11,532,978	811,230	6,881,997	7,693,227	704,722	3,135,029	3,839,751
4	390XXX	Structures & Improvements	27,728,063	112,136,996	139,865,059	18,123,794	77,041,480	95,165,274	9,604,269	35,095,516	44,699,785
4	391XXX	Office Furniture & Equipment	3,866,475	53,065,292	56,931,767	3,850,939	36,457,448	40,308,387	15,536	16,607,844	16,623,380
4	392XXX	Transportation Equipment	40,561,929	32,828,693	73,390,622	27,528,317	22,554,297	50,082,614	13,033,612	10,274,396	23,308,008
4	393000	Stores Equipment	801,097	4,306,521	5,107,618	613,184	2,958,709	3,571,893	187,913	1,347,812	1,535,725
4	394000	Tools, Shop & Garage Equipment	2,929,308	18,745,470	21,674,778	1,647,732	12,878,700	14,526,432	1,281,576	5,866,770	7,148,346
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	410,929	3,782,129	4,193,058	397,967	2,598,436	2,996,403	12,962	1,183,693	1,196,655
4	396XXX	Power Operated Equipment	20,915,370	6,460,467	27,375,837	12,932,616	4,438,535	17,371,151	7,982,754	2,021,932	10,004,686
4	397XXX	Communications Equipment	31,919,689	101,992,931	133,912,620	23,262,719	70,072,203	93,334,922	8,656,970	31,920,728	40,577,698
4	398000	Miscellaneous Equipment	11,861	889,845	901,706	0	611,350	611,350	11,861	278,495	290,356
		TOTAL GENERAL PLANT	130,660,673	344,342,157	475,002,830	89,168,498	236,573,391	325,741,889	41,492,175	107,768,766	149,260,941
		TOTAL PLANT IN SERVICE	2,881,551,304	2,949,172,691	5,830,723,995	1,923,504,206	1,927,002,842	3,850,507,048	958,047,098	1,022,169,849	1,980,216,947

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2024
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	(293,363,201)	(80,815,560)	(374,178,761)	(194,391,083)	(52,109,873)	(246,500,956)	(98,972,118)	(28,705,687)	(127,677,805)
E-ADEP		Hydro Production Plant	0	(200,262,758)	(200,262,758)	0	(129,129,426)	(129,129,426)	0	(71,133,332)	(71,133,332)
E-ADEP		Other Production Plant	0	(177,489,780)	(177,489,780)	0	(114,445,410)	(114,445,410)	0	(63,044,370)	(63,044,370)
E-ADEP		Transmission Plant	(27,912,664)	(254,681,601)	(282,594,265)	(17,111,328)	(164,218,696)	(181,330,024)	(10,801,336)	(90,462,905)	(101,264,241)
E-ADEP		Distribution Plant	(775,167,883)	(557,287)	(775,725,170)	(483,893,985)	(387,855)	(484,281,840)	(291,273,898)	(169,432)	(291,443,330)
E-ADEP		General Plant	(54,382,748)	(121,367,726)	(175,750,474)	(35,648,174)	(83,383,269)	(119,031,443)	(18,734,574)	(37,984,457)	(56,719,031)
TOTAL ACCUMULATED DEPRECIATION			(1,150,826,496)	(835,174,712)	(1,986,001,208)	(731,044,570)	(543,674,529)	(1,274,719,099)	(419,781,926)	(291,500,183)	(711,282,109)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,356,722)	(19,356,722)	0	(12,481,214)	(12,481,214)	0	(6,875,508)	(6,875,508)
E-AAMT		Distribution-Franchises/Misc Intangibles	(546,396)	0	(546,396)	(546,396)	0	(546,396)	0	0	0
E-AAMT		General Plant - 303000	0	(3,941,152)	(3,941,152)	0	(2,702,639)	(2,702,639)	0	(1,238,513)	(1,238,513)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(12,642,809)	(131,345,776)	(143,988,585)	(12,642,809)	(90,238,489)	(102,881,298)	0	(41,107,287)	(41,107,287)
E-AAMT		General Plant - 390200, 396200	0	(1,476,518)	(1,476,518)	0	(1,014,412)	(1,014,412)	0	(462,106)	(462,106)
TOTAL ACCUMULATED AMORTIZATION			(13,189,205)	(156,120,168)	(169,309,373)	(13,189,205)	(106,436,754)	(119,625,959)	0	(49,683,414)	(49,683,414)
TOTAL ACCUMULATED DEPR/AMORT			(1,164,015,701)	(991,294,880)	(2,155,310,581)	(744,233,775)	(650,111,283)	(1,394,345,058)	(419,781,926)	(341,183,597)	(760,965,523)
NET ELECTRIC UTILITY PLANT before ADFIT			1,717,535,603	1,957,877,811	3,675,413,414	1,179,270,431	1,276,891,559	2,456,161,990	538,265,172	680,986,252	1,219,251,424
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	(542,607,819)	(542,607,819)	0	(362,608,527)	(362,608,527)	0	(179,999,292)	(179,999,292)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,989,165)	(48,989,165)	0	(33,657,026)	(33,657,026)	0	(15,332,139)	(15,332,139)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,730,568)	(4,730,568)	0	(3,250,042)	(3,250,042)	0	(1,480,526)	(1,480,526)
4		ADFIT - Common Plant (283750 from C-DTX)	0	3,077	3,077	0	2,114	2,114	0	963	963
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	(5,623,890)	(5,623,890)	0	(3,626,284)	(3,626,284)	0	(1,997,606)	(1,997,606)
1		ADFIT - CDA Settlement Costs (283333)	0	16,452	16,452	0	10,608	10,608	0	5,844	5,844
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(942,176)	(942,176)	0	(629,628)	(629,628)	0	(312,548)	(312,548)
TOTAL ACCUMULATED DFIT			0	(602,874,089)	(602,874,089)	0	(403,758,785)	(403,758,785)	0	(199,115,304)	(199,115,304)
NET ELECTRIC UTILITY PLANT			1,717,535,603	1,355,003,722	3,072,539,325	1,179,270,431	873,132,774	2,052,403,205	538,265,172	481,870,948	1,020,136,120

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) - AMA	100.000%	66.827%	33.173%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,717,535,603	1,355,003,722	3,072,539,325	#####	873,132,774	2,052,403,205	538,265,172	481,870,948	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,222,749	43,947,103	52,169,852	6,238,049	30,192,978	36,431,027	1,984,700	13,754,125	15,738,825
4	Accumulated Amortization - AFUDC (182318)	(1,775,249)	(6,800,341)	(8,575,590)	(1,398,661)	(4,672,038)	(6,070,699)	(376,588)	(2,128,303)	(2,504,891)
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)	2,300,586	0	2,300,586	0	0	0	2,300,586	0	2,300,586
99	ADFIT - Boulder Park Disallowed (190040)	62,877	0	62,877	0	0	0	62,877	0	62,877
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)	14,937,200	0	14,937,200	14,937,200	0	14,937,200	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,618,507	0	22,618,507	22,618,507	0	22,618,507	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,886,698)	0	(7,886,698)	(7,886,698)	0	(7,886,698)	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)	22,258	0	22,258	0	0	0	22,258	0	22,258
4	Customer Advances (252000)	(4,419,470)	0	(4,419,470)	(1,315,705)	0	(1,315,705)	(3,103,765)	0	(3,103,765)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(21,788,363)	0	(21,788,363)	(19,321,107)	0	(19,321,107)	(2,467,256)	0	(2,467,256)
99	ADFIT-Customer Tax Credit (190393)	4,575,557	0	4,575,557	4,057,433	0	4,057,433	518,124	0	518,124
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,720,269)	0	(7,720,269)	(4,587,692)	0	(4,587,692)	(3,132,577)	0	(3,132,577)
99	Colstrip-Regulatory Asset (182327)	18,318,068	0	18,318,068	10,505,708	0	10,505,708	7,812,360	0	7,812,360
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	347,641	0	347,641	505,433	0	505,433	(157,792)	0	(157,792)
99	Colstrip Reg Asset ADFIT (283376)	(2,642,289)	0	(2,642,289)	(1,817,326)	0	(1,817,326)	(824,963)	0	(824,963)
99	Colstrip ARO (317000P)	15,774,578	0	15,774,578	10,308,690	0	10,308,690	5,465,888	0	5,465,888
99	Colstrip ARO A/D (317000A)	(7,549,178)	0	(7,549,178)	(5,364,769)	0	(5,364,769)	(2,184,409)	0	(2,184,409)
99	Colstrip ARO Liability (230027)	(13,904,080)	0	(13,904,080)	(9,086,319)	0	(9,086,319)	(4,817,761)	0	(4,817,761)
99	Colstrip ARO ADFIT (190376)	2,919,857	0	2,919,857	1,908,127	0	1,908,127	1,011,730	0	1,011,730
99	Colstrip ARO ADFIT (283377)	(1,727,334)	0	(1,727,334)	(1,038,223)	0	(1,038,223)	(689,111)	0	(689,111)
99	Customer Deposits (235199)	(8,090)	0	(8,090)	(8,090)	0	(8,090)	0	0	0
C-WKC	Working Capital	140,488,542	0	140,488,542	96,720,160	0	96,720,160	43,768,382	0	43,768,382
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	158,567,400	37,146,762	195,714,162	115,974,717	25,520,940	141,495,657	42,592,683	11,625,822	54,218,505
	NET RATE BASE	1,876,103,003	1,392,150,484	3,268,253,487	#####	898,653,714	2,193,898,862	580,857,855	493,496,770	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	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		
Total Electric Production		47,594,839	47,594,839			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	
Electric Transmission															
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		
Total Electric Transmission		22,037,261	22,037,261			777,535	21,259,726	22,037,261	522,635	13,708,271	14,230,906	254,900	7,551,455	7,806,355	
Electric Distribution															
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		
Total Electric Distribution		60,651,681	60,651,681			60,565,071	86,610	60,651,681	40,479,428	60,278	40,539,706	20,085,643	26,332	20,111,975	
Gas Underground Storage															
	GD-AN	772,472		772,472											
	GD-OR	131,358			131,358										
Total Gas Underground Storage		903,830		772,472	131,358										
Gas Distribution															
	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										
Total Gas Distribution		35,636,873		24,395,089	11,241,784										
General Plant															
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										
Total General Plant		31,766,894	23,067,859	6,456,830	2,242,205		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
Total Depreciation Expense		198,591,378	153,351,640	31,624,391	13,615,347		80,963,942	72,387,698	153,351,640	55,267,709	47,492,252	102,759,961	25,696,233	24,895,446	50,591,679

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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	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	
Total Production/Transmission		1,181,607	1,181,607			1,181,607	1,181,607		761,900	761,900		419,707	419,707	
Distribution														
	Franchises (302000) ED-WA	110,689	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		5,866				
Total Distribution		116,555	116,555			116,555	116,555	116,555		116,555				
General Plant - 303000														
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									
Total General Plant - 303000		470,826	304,109	123,489	43,228		304,109	304,109		208,610	208,610		95,499	95,499
Miscellaneous IT Intangible Plant - 3031XX														
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	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	
	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									
Total Miscellaneous IT Intangible Plt - 3031XX		61,193,538	46,219,713	10,440,970	4,532,855	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
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
4	ED-AN	422,431	422,431			422,431	422,431		290,223	290,223		132,208	132,208	
	GD-OR	0			0									
Total General Plant - 390200, 396200		422,431	422,431	0	0		422,431	422,431		290,223	290,223		132,208	132,208
Total Amortization Expense		63,384,957	48,244,415	10,564,459	4,576,083	3,092,658	45,151,757	48,244,415	3,092,658	30,970,390	34,063,048	0	14,181,367	14,181,367

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

RESULTS OF OPERATIONS	Report ID: E-ADEP-12A
ELECTRIC ACCUMULATED DEPRECIATION	
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(80,815,560)	(80,815,560)			(80,815,560)	(80,815,560)		(52,109,873)	(52,109,873)		(28,705,687)	(28,705,687)
	Steam (ED-ID)	(98,972,118)	(98,972,118)		(98,972,118)	(98,972,118)	(98,972,118)				(98,972,118)		(98,972,118)
	Steam (ED-WA)	(194,391,083)	(194,391,083)		(194,391,083)	(194,391,083)	(194,391,083)	(194,391,083)		(194,391,083)			(194,391,083)
1	Hydro (ED-AN)	(200,262,758)	(200,262,758)			(200,262,758)	(200,262,758)		(129,129,426)	(129,129,426)		(71,133,332)	(71,133,332)
1	Other (ED-AN)	(177,489,780)	(177,489,780)			(177,489,780)	(177,489,780)		(114,445,410)	(114,445,410)		(63,044,370)	(63,044,370)
Total Electric Production		(751,931,299)	(751,931,299)		(293,363,201)	(458,568,098)	(751,931,299)	(194,391,083)	(295,684,709)	(490,075,792)	(98,972,118)	(162,883,389)	(261,855,507)
Electric Transmission													
1	ED-AN	(254,681,601)	(254,681,601)			(254,681,601)	(254,681,601)		(164,218,696)	(164,218,696)		(90,462,905)	(90,462,905)
	ED-ID	(10,801,336)	(10,801,336)		(10,801,336)	(10,801,336)	(10,801,336)				(10,801,336)		(10,801,336)
	ED-WA	(17,111,328)	(17,111,328)		(17,111,328)	(17,111,328)	(17,111,328)	(17,111,328)		(17,111,328)			(17,111,328)
Total Electric Transmissic		(282,594,265)	(282,594,265)		(27,912,664)	(254,681,601)	(282,594,265)	(17,111,328)	(164,218,696)	(181,330,024)	(10,801,336)	(90,462,905)	(101,264,241)
Electric Distribution													
3	ED-AN	(557,287)	(557,287)			(557,287)	(557,287)		(387,855)	(387,855)		(169,432)	(169,432)
	ED-ID	(291,273,898)	(291,273,898)		(291,273,898)	(291,273,898)	(291,273,898)				(291,273,898)		(291,273,898)
	ED-WA	(483,893,985)	(483,893,985)		(483,893,985)	(483,893,985)	(483,893,985)	(483,893,985)		(483,893,985)			(483,893,985)
Total Electric Distribution		(775,725,170)	(775,725,170)		(775,167,883)	(557,287)	(775,725,170)	(483,893,985)	(387,855)	(484,281,840)	(291,273,898)	(169,432)	(291,443,330)
Gas Underground Storage													
	GD-AN	(19,782,668)		(19,782,668)									
	GD-OR	(1,740,605)		(1,740,605)		(1,740,605)							
Total Gas Underground S		(21,523,273)		(19,782,668)		(1,740,605)							
Gas Distribution													
	GD-AN	(2,066,435)		(2,066,435)									
	GD-ID	(106,410,446)		(106,410,446)									
	GD-WA	(198,451,088)		(198,451,088)									
	GD-OR	(147,372,368)		(147,372,368)		(147,372,368)							
Total Gas Distribution		(454,300,337)		(306,927,969)		(147,372,368)							
General Plant													
4	ED-AN	(36,940,059)	(36,940,059)			(36,940,059)	(36,940,059)		(25,378,929)	(25,378,929)		(11,561,130)	(11,561,130)
	ED-ID	(13,561,707)	(13,561,707)		(13,561,707)	(13,561,707)	(13,561,707)				(13,561,707)		(13,561,707)
	ED-WA	(27,210,378)	(27,210,378)		(27,210,378)	(27,210,378)	(27,210,378)	(27,210,378)		(27,210,378)			(27,210,378)
7,4	CD-AA	(108,227,042)	(77,352,031)	(21,320,728)	(9,554,283)		(77,352,031)		(53,143,166)	(53,143,166)		(24,208,865)	(24,208,865)
9,4	CD-AN	(9,034,034)	(7,075,636)	(1,958,398)			(7,075,636)		(4,861,174)	(4,861,174)		(2,214,462)	(2,214,462)
9	CD-ID	(6,604,615)	(5,172,867)	(1,431,748)		(5,172,867)	(5,172,867)				(5,172,867)		(5,172,867)
9	CD-WA	(10,773,213)	(8,437,796)	(2,335,417)		(8,437,796)	(8,437,796)	(8,437,796)		(8,437,796)			(8,437,796)
8	GD-AA	(2,736,213)		(1,883,171)	(853,042)								
	GD-AN	(4,028,559)		(4,028,559)									
	GD-ID	(2,451,698)		(2,451,698)									
	GD-WA	(13,433,404)		(13,433,404)									
	GD-OR	(5,836,344)		(5,836,344)									
Total General Plant		(240,837,266)	(175,750,474)	(48,843,123)	(16,243,669)	(54,382,748)	(121,367,726)	(175,750,474)	(35,648,174)	(83,383,269)	(119,031,443)	(18,734,574)	(37,984,457)
Total Accumulated Depr		(2,526,911,610)	(1,986,001,208)	(375,553,760)	(165,356,642)	(1,150,826,496)	(835,174,712)	(1,986,001,208)	(731,044,570)	(543,674,529)	(1,274,719,099)	(419,781,926)	(291,500,183)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio			64.480%	35.520%			
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense			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-12A
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,340,554)	(16,340,554)			(16,340,554)	(16,340,554)		(10,536,389)	(10,536,389)		(5,804,165)	(5,804,165)	
1	Misc Intangible Plt (3030 ED-AN	(3,016,168)	(3,016,168)			(3,016,168)	(3,016,168)		(1,944,825)	(1,944,825)		(1,071,343)	(1,071,343)	
Total Production/Transmission		(19,356,722)	(19,356,722)			(19,356,722)	(19,356,722)		(12,481,214)	(12,481,214)		(6,875,508)	(6,875,508)	
Distribution														
	Franchises (302000) ED-WA	(475,859)	(475,859)			(475,859)	(475,859)	(475,859)		(475,859)				
	Misc Intangible Plt (3030 ED-WA	(70,537)	(70,537)			(70,537)	(70,537)	(70,537)		(70,537)				
Total Distribution		(546,396)	(546,396)			(546,396)	(546,396)	(546,396)		(546,396)				
General Plant - 303000														
7,4	CD-AA	(5,346,914)	(3,821,546)	(1,053,342)	(472,026)	(3,821,546)	(3,821,546)		(2,625,517)	(2,625,517)		(1,196,029)	(1,196,029)	
9,1	CD-AN	(152,710)	(119,606)	(33,104)		(119,606)	(119,606)		(77,122)	(77,122)		(42,484)	(42,484)	
	GD-ID	(171,145)		(171,145)										
	GD-WA	(334,248)		(334,248)										
	GD-OR	(133,956)			(133,956)									
Total General Plant - 303000		(6,138,973)	(3,941,152)	(1,591,839)	(605,982)		(3,941,152)	(3,941,152)		(2,702,639)	(2,702,639)		(1,238,513)	(1,238,513)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(162,378,217)	(116,054,960)	(31,988,508)	(14,334,749)	(116,054,960)	(116,054,960)		(79,733,239)	(79,733,239)		(36,321,721)	(36,321,721)	
9,4	CD-AN	(438,071)	(343,106)	(94,965)		(343,106)	(343,106)		(235,724)	(235,724)		(107,382)	(107,382)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(12,305,885)	(9,638,215)	(2,667,670)		(9,638,215)	(9,638,215)	(9,638,215)		(9,638,215)		0	0	
4	ED-AN	(14,947,710)	(14,947,710)			(14,947,710)	(14,947,710)		(10,269,526)	(10,269,526)		(4,678,184)	(4,678,184)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,004,594)	(3,004,594)			(3,004,594)	(3,004,594)	(3,004,594)		(3,004,594)				
8	GD-AA	(290,659)		(200,043)	(90,616)									
	GD-AN	0		0										
	GD-OR	(65,401)			(65,401)									
Total Misc IT Intangible Plant - 3031XX		(193,430,537)	(143,988,585)	(34,951,186)	(14,490,766)	(12,642,809)	(131,345,776)	(143,988,585)	(12,642,809)	(90,238,489)	(102,881,298)	0	(41,107,287)	(41,107,287)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,476,518)	(1,476,518)			(1,476,518)	(1,476,518)		(1,014,412)	(1,014,412)		(462,106)	(462,106)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,476,518)	(1,476,518)	0	0	0	(1,476,518)	(1,476,518)	0	(1,014,412)	(1,014,412)	0	(462,106)	(462,106)
Total Accumulated Amortization		(220,949,146)	(169,309,373)	(36,543,025)	(15,096,748)	(13,189,205)	(156,120,168)	(169,309,373)	(13,189,205)	(106,436,754)	(119,625,959)	0	(49,683,414)	(49,683,414)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
---	--------------------------------

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,068,944	122,220	362,279	584,445	1,068,944	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	12,090,405	0	0	8,641,254	8,641,254	0	0	2,381,810	2,381,810	0	1,067,341	1,067,341
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,403,173	811,230	704,722	10,017,025	11,532,977	3,261,722	94,782	2,600,834	5,957,338	845,517	1,067,341	1,912,858
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,852,077	8,509,741	3,205,543	9,136,793	20,852,077	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	4,354,772	0	0	0	0	0	0	0	0	4,354,772	0	4,354,772
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,687,017	0	0	94,119,345	94,119,345	0	0	25,942,342	25,942,342	0	11,625,330	11,625,330
9	CD-WA / ID / AN	31,783,709	9,614,053	6,398,726	8,880,858	24,893,637	2,660,982	1,771,042	2,458,048	6,890,072	0	0	0
	TOTAL ACCOUNT	213,728,175	18,123,794	9,604,269	112,136,996	139,865,059	27,711,582	1,771,042	28,400,390	57,883,014	4,354,772	11,625,330	15,980,102
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,833,860	1,456,946	7,798	2,369,116	3,833,860	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	166,654	0	0	0	0	0	0	114,698	114,698	0	51,956	51,956
7	CD-AA	70,612,778	0	0	50,468,365	50,468,365	0	0	13,910,717	13,910,717	0	6,233,696	6,233,696
9	CD-WA / ID / AN	3,357,350	2,393,993	7,739	227,811	2,629,543	662,611	2,142	63,054	727,807	0	0	0
	TOTAL ACCOUNT	78,215,874	3,850,939	15,537	53,065,292	56,931,768	895,734	2,142	14,088,469	14,986,345	12,109	6,285,652	6,297,761
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,263,018	25,938,138	12,229,083	24,095,797	62,263,018	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,259,476	0	0	0	0	9,969,154	3,396,427	2,893,895	16,259,476	0	0	0
99	GD-OR / AS	4,813,517	0	0	0	0	0	0	0	0	4,813,517	0	4,813,517
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,567,101	0	0	5,408,358	5,408,358	0	0	1,490,719	1,490,719	0	668,024	668,024
9	CD-WA / ID / AN	7,302,220	1,590,179	804,528	3,324,538	5,719,245	440,130	222,678	920,167	1,582,975	0	0	0
	TOTAL ACCOUNT	98,302,519	27,528,317	13,033,611	32,828,693	73,390,621	10,409,284	3,619,105	5,371,669	19,400,058	4,813,517	698,323	5,511,840

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
---	--------------------------------

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	19,021	0	0	0	0	0	0	0	0	19,021	0	19,021
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	5,906,240	554,318	187,913	3,883,654	4,625,885	153,424	52,011	1,074,920	1,280,355	0	0	0
	TOTAL ACCOUNT	6,632,920	613,184	187,913	4,306,521	5,107,618	375,777	52,011	1,077,387	1,505,175	19,021	1,106	20,127
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,755,934	1,624,892	523,366	6,607,676	8,755,934	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,699,945	0	0	0	0	2,767,324	516,842	415,779	3,699,945	0	0	0
99	GD-OR / AS	1,181,620	0	0	0	0	0	0	0	0	1,181,620	0	1,181,620
8	GD-AA	5,810,286	0	0	0	0	0	0	3,998,871	3,998,871	0	1,811,415	1,811,415
7	CD-AA	15,866,240	0	0	11,339,919	11,339,919	0	0	3,125,649	3,125,649	0	1,400,672	1,400,672
9	CD-WA / ID / AN	2,015,942	22,840	758,211	797,875	1,578,926	6,322	209,858	220,836	437,016	0	0	0
	TOTAL ACCOUNT	37,329,967	1,647,732	1,281,577	18,745,470	21,674,779	2,773,646	726,700	7,761,135	11,261,481	1,181,620	3,212,087	4,393,707
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,256,372	397,967	12,962	2,845,443	3,256,372	0	0	0	0	0	0	0
99	GD-WA / ID / AN	204,059	0	0	0	0	109,142	0	94,917	204,059	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	1,310,564	0	0	936,686	936,686	0	0	258,181	258,181	0	115,697	115,697
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,022,103	397,967	12,962	3,782,129	4,193,058	109,142	0	513,129	622,271	18,586	188,188	206,774
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,924,489	12,678,787	7,658,259	5,587,443	25,924,489	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,254,463	0	0	0	0	2,620,246	813,628	820,589	4,254,463	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	1,370,795	253,829	324,495	495,310	1,073,634	70,255	89,814	137,092	297,161	0	0	0
	TOTAL ACCOUNT	32,122,059	12,932,616	7,982,754	6,460,467	27,375,837	2,690,501	903,442	1,061,791	4,655,734	43,834	46,654	90,488

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
---	--------------------------------

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	43,035,062	12,768,222	6,527,670	23,739,170	43,035,062	0	0	0	0	0	0	0
99	GD-WA / ID / AN	924,471	0	0	0	0	630,623	287,726	6,122	924,471	0	0	0
99	GD-OR / AS	739,829	0	0	0	0	0	0	0	0	739,829	0	739,829
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	105,960,131	0	0	75,731,825	75,731,825	0	0	20,874,146	20,874,146	0	9,354,160	9,354,160
9	CD-WA/ ID / AN	19,337,777	10,494,497	2,129,300	2,521,936	15,145,733	2,904,672	589,349	698,023	4,192,044	0	0	0
	TOTAL ACCOUNT	170,240,568	23,262,719	8,656,970	101,992,931	133,912,620	3,535,295	877,075	21,745,738	26,158,108	739,829	9,430,011	10,169,840
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	282,783	0	6,846	275,937	282,783	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	849,390	0	0	607,076	607,076	0	0	167,330	167,330	0	74,984	74,984
9	CD-WA/ ID / AN	15,125	0	5,015	6,831	11,846	0	1,388	1,891	3,279	0	0	0
	TOTAL ACCOUNT	1,157,279	0	11,861	889,844	901,705	0	1,388	169,833	171,221	9,092	75,261	84,353
	TOTAL GENERAL PLANT	662,271,424	89,168,498	41,492,176	344,342,155	475,002,829	51,762,683	8,047,687	82,790,375	142,600,745	12,037,897	32,629,953	44,667,850

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended March 31, 2024
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,245,158	4,685,411	0	23,559,747	28,245,158	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	354,461	0	0	0	0	0	0	0	354,461	0	354,461	
8		GD-AA	409,187	0	0	0	0	0	0	281,619	281,619	0	127,568	
7		CD-AA	118,325,435	0	0	84,569,555	84,569,555	0	0	23,310,111	23,310,111	0	10,445,769	
9		CD-WA / ID / AN	1,161,239	472,881	0	436,625	909,506	130,884	0	120,849	251,733	0	0	
		TOTAL ACCOUNT	148,495,480	5,158,292	0	108,565,927	113,724,219	130,884	0	23,712,579	23,843,463	354,461	10,573,337	10,927,798
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,755,740	0	0	4,755,740	4,755,740	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	597,780	0	0	0	0	0	0	411,416	411,416	0	186,364	
7		CD-AA	30,803,316	0	0	22,015,746	22,015,746	0	0	6,068,253	6,068,253	0	2,719,317	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	36,156,836	0	0	26,771,486	26,771,486	0	0	6,479,669	6,479,669	0	2,905,681	2,905,681
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	2,577,148	2,577,148	
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	7,349	7,349	
9		CD-WA / ID / AN	12,969,662	10,158,099	0	0	10,158,099	2,811,563	0	0	2,811,563	0	0	
		TOTAL ACCOUNT	14,832,434	11,937,626	0	59,497	11,997,123	2,811,563	0	16,399	2,827,962	7,349	7,349	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	400,443	0	0	400,443	400,443	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	18,932,579	0	0	13,531,493	13,531,493	0	0	3,729,718	3,729,718	1,671,368	1,671,368	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	19,333,022	0	0	13,931,936	13,931,936	0	0	3,729,718	3,729,718	1,671,368	1,671,368	
		TOTAL	374,771,888	17,415,634	0	264,594,600	282,010,234	3,965,041	771,517	60,294,874	65,031,432	780,412	26,949,810	27,730,222

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(67,634,344)	(48,339,618)	(13,323,966)	(5,970,760)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(6,618,771)	(4,730,568)	(1,303,898)	(584,305)
7	283750	CD-AA	4,304	3,076	848	380
		Total	<u>(74,898,358)</u>	<u>(53,716,657)</u>	<u>(14,627,016)</u>	<u>(6,554,685)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended March 31, 2024
Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,454,340	6,454,340	0	0	0	0	6,454,340
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	679	679	0	0	0	0	679
7/4	154550 Supply Chain Average Cost Variance	0	0	(42)	(42)	0	0	0	0	(42)
7/4	154560 Supply Chain Invoice Price Variance	0	0	83	83	0	0	0	0	83
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	116,685,925	52,255,225	0	168,941,150	96,720,160	43,768,382	19,965,765	8,486,843	0
TOTAL		116,685,925	52,255,225	6,455,060	175,396,210	96,720,160	43,768,382	19,965,765	8,486,843	6,455,060

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						