

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month 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)	20,988,842	13,549,381	7,439,461
	Adjustments			
	Adjusted Net Operating Income (Loss)	20,988,842	13,549,381	7,439,461
E-APL	Electric Net Rate Base	3,355,282,564	2,255,107,346	1,100,175,218
	RATE OF RETURN	0.626%	0.601%	0.676%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended 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 Percent	3-01-2024 thru 03-31-2024	416,996 100.000%	270,972 64.982%	146,024 35.018%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2024 thru 03-31-2024	3,708,873 100.000%	2,523,263 68.033%	1,185,610 31.967%
	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 Month Ended March 31, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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 Month Ended March 31, 2024
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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 Month Ended March 31, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	02-01-2024 thru 03-31-2024	1,636,549,937	1,126,307,178	510,242,759	
		Percent		100.000%	68.822%	31.178%	
11		Book Depreciation	3-01-2024 thru 03-31-2024	12,817,621	8,719,595	4,098,026	
		Percent		100.000%	68.028%	31.972%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2024 thru 03-31-2024	3,734,182,291 100.000%	2,495,607,517 66.831%	1,238,574,774 33.169%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2024 thru 03-31-2024	306,540,630 100.000%	211,519,460 69.002%	95,021,170 30.998%
14		Net Allocated Schedule M's - AMA Percent	3-01-2024 thru 03-31-2024	-6,987,924 100.000%	-4,685,469 67.051%	-2,302,455 32.949%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:
E-OPS-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	42,497,407	0	42,497,407	27,978,915	0	27,978,915	14,518,492	0	14,518,492
99	442200	Commercial - Firm & Int.	29,789,996	0	29,789,996	21,179,423	0	21,179,423	8,610,573	0	8,610,573
1	442300	Industrial	10,612,724	0	10,612,724	5,355,915	0	5,355,915	5,256,809	0	5,256,809
99	444000	Public Street & Highway Lighting	725,327	0	725,327	463,223	0	463,223	262,104	0	262,104
99	448000	Interdepartmental Revenue	185,428	0	185,428	158,363	0	158,363	27,065	0	27,065
99	499XXX	Unbilled Revenue	(997,919)	0	(997,919)	(860,873)	0	(860,873)	(137,046)	0	(137,046)
TOTAL SALES TO ULTIMATE CUSTOMERS			82,812,963	0	82,812,963	54,274,966	0	54,274,966	28,537,997	0	28,537,997
1	447XXX	Sales for Resale	0	27,011,008	27,011,008	0	17,416,698	17,416,698	0	9,594,310	9,594,310
TOTAL SALES OF ELECTRICITY			82,812,963	27,011,008	109,823,971	54,274,966	17,416,698	71,691,664	28,537,997	9,594,310	38,132,307
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	15,558	0	15,558	3,870	0	3,870	11,688	0	11,688
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,422	33,422	0	18,411	18,411
1	454000	Rent from Electric Property	482,355	22,390	504,745	270,279	14,437	284,716	212,076	7,953	220,029
1	454100	Rent from Trnsmission Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	4,918,566	3,904,656	8,823,222	3,535,864	2,517,722	6,053,586	1,382,702	1,386,934	2,769,636
TOTAL OTHER OPERATING REVENUE			5,420,421	3,978,879	9,399,300	3,811,388	2,565,581	6,376,969	1,609,033	1,413,298	3,022,331
TOTAL ELECTRIC REVENUE			88,233,384	30,989,887	119,223,271	58,086,354	19,982,279	78,068,633	30,147,030	11,007,608	41,154,638

***** 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	12,855	12,855	0	8,289	8,289	0	4,566	4,566
1	501XXX	Fuel	0	3,983,207	3,983,207	0	2,568,372	2,568,372	0	1,414,835	1,414,835
1	502000	Steam Expense	0	384,451	384,451	0	247,894	247,894	0	136,557	136,557
1	505000	Electric Expense	0	7,015	7,015	0	4,523	4,523	0	2,492	2,492
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	532,413	532,413	0	343,300	343,300	0	189,113	189,113
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	(10,077)	0	(10,077)	0	0	0	(10,077)	0	(10,077)
		MAINTENANCE									
1	510000	Supervision & Engineering	0	34,290	34,290	0	22,110	22,110	0	12,180	12,180
1	511000	Structures	0	58,762	58,762	0	37,890	37,890	0	20,872	20,872
1	512000	Boiler Plant	0	551,894	551,894	0	355,861	355,861	0	196,033	196,033
1	513000	Electric Plant	0	40,937	40,937	0	26,396	26,396	0	14,541	14,541
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	209,893	209,893	0	135,339	135,339	0	74,554	74,554
		TOTAL STEAM POWER GENERATION EXP	(10,077)	5,815,717	5,805,640	0	3,749,974	3,749,974	(10,077)	2,065,743	2,055,666
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	226,140	226,140	0	145,815	145,815	0	80,325	80,325
1	536000	Water for Power	0	103,751	103,751	0	66,899	66,899	0	36,852	36,852
1	537000	Hydraulic Expense	623,806	283,269	907,075	402,230	182,652	584,882	221,576	100,617	322,193
1	538000	Electric Expense	0	532,347	532,347	0	343,257	343,257	0	189,090	189,090
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	137,991	137,991	0	88,977	88,977	0	49,014	49,014
1	540000	Rent	0	167,325	167,325	0	107,891	107,891	0	59,434	59,434
1	540100	MT Trust Funds Land Settlement Rents	507,917	0	507,917	332,025	0	332,025	175,892	0	175,892
		MAINTENANCE									
1	541000	Supervision & Engineering	0	51,165	51,165	0	32,991	32,991	0	18,174	18,174
1	542000	Structures	0	48,987	48,987	0	31,587	31,587	0	17,400	17,400
1	543000	Reservoirs, Dams, & Waterways	0	16,608	16,608	0	10,709	10,709	0	5,899	5,899
1	544000	Electric Plant	0	145,158	145,158	0	93,598	93,598	0	51,560	51,560
1	545000	Miscellaneous Hydraulic Plant	0	83,068	83,068	0	53,562	53,562	0	29,506	29,506
		TOTAL HYDRO POWER GENERATION EXP	1,131,723	1,795,809	2,927,532	734,255	1,157,938	1,892,193	397,468	637,871	1,035,339
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	50,081	50,081	0	32,292	32,292	0	17,789	17,789
1	547XXX	Fuel	0	13,274,499	13,274,499	0	8,559,397	8,559,397	0	4,715,102	4,715,102
1	548000	Generation Expense	0	491,414	491,414	0	316,864	316,864	0	174,550	174,550
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	149,493	149,493	0	96,393	96,393	0	53,100	53,100
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
		MAINTENANCE									
1	551000	Supervision & Engineering	0	93,644	93,644	0	60,382	60,382	0	33,262	33,262
1	552000	Structures	0	11,002	11,002	0	7,094	7,094	0	3,908	3,908
1	553000	Generating & Electric Equipment	0	301,667	301,667	0	194,515	194,515	0	107,152	107,152
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	129,581	129,581	0	83,554	83,554	0	46,027	46,027
		TOTAL OTHER POWER GENERATION EXP	0	14,507,732	14,507,732	0	9,354,586	9,354,586	0	5,153,146	5,153,146

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,476,315	15,894,383	17,370,698	0	10,248,699	10,248,699	1,476,315	5,645,684	7,121,999
1	556000	System Control & Load Dispatching	0	117,694	117,694	0	75,889	75,889	0	41,805	41,805
E-557	557XXX	Other Expense	10,047,628	1,098,569	11,146,197	5,598,021	708,357	6,306,378	4,449,607	390,212	4,839,819
TOTAL OTHER POWER SUPPLY EXPENSE			11,523,943	17,110,646	28,634,589	5,598,021	11,032,945	16,630,966	5,925,922	6,077,701	12,003,623
TOTAL PRODUCTION OPERATING EXP			12,645,589	39,229,904	51,875,493	6,332,276	25,295,443	31,627,719	6,313,313	13,934,461	20,247,774
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	216,300	216,300	0	139,470	139,470	0	76,830	76,830
1	561000	Load Dispatching	0	243,086	243,086	0	156,742	156,742	0	86,344	86,344
1	562000	Station Expense	0	55,433	55,433	0	35,743	35,743	0	19,690	19,690
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	25,712	25,712	0	16,579	16,579	0	9,133	9,133
1	565XXX	Transmission of Electricity by Others	0	1,687,036	1,687,036	0	1,087,801	1,087,801	0	599,235	599,235
1	566000	Miscellaneous Transmission Expense	0	338,838	338,838	0	218,483	218,483	0	120,355	120,355
1	567000	Rent	0	7,173	7,173	0	4,625	4,625	0	2,548	2,548
MAINTENANCE											
1	568000	Supervision & Engineering	0	30,740	30,740	0	19,821	19,821	0	10,919	10,919
1	569000	Structures	0	16,520	16,520	0	10,652	10,652	0	5,868	5,868
1	570000	Station Equipment	0	76,241	76,241	0	49,160	49,160	0	27,081	27,081
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	206	49,781	49,987	0	32,099	32,099	206	17,682	17,888
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(248)	16,419	16,171	(248)	10,587	10,339	0	5,832	5,832
TOTAL TRANSMISSION OPERATING EXP			(42)	2,763,279	2,763,237	(248)	1,781,762	1,781,514	206	981,517	981,723

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,390,591	2,617,605	4,008,196	1,002,419	1,687,832	2,690,251	388,172	929,773	1,317,945
E-DEPX		Depreciation Expense-Transmission	60,445	1,978,722	2,039,167	43,680	1,275,880	1,319,560	16,765	702,842	719,607
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,468	98,468	0	63,492	63,492	0	34,976	34,976
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,747	10,747	0	5,920	5,920
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,758	1,758	0	969	969
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	90,523	0	90,523	0	0	0	90,523	0	90,523
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,505	47,505	0	26,169	26,169
99	407395	Optional Renewable Power Revenue Offset	31,686	0	31,686	23,576	0	23,576	8,110	0	8,110
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(266,223)	0	(266,223)	(122,834)	0	(122,834)	(143,389)	0	(143,389)
99	407434	EIM Deferred O&M	(27,991)	0	(27,991)	0	0	0	(27,991)	0	(27,991)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,310,109)	0	(1,310,109)	(865,202)	0	(865,202)	(444,907)	0	(444,907)
99	407451	Deferral CEIP	(153,483)	0	(153,483)	(153,483)	0	(153,483)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(147,288)	0	(147,288)	0	0	0	(147,288)	0	(147,288)
99	407494	Amortization of Schedule 98 REC Rev	1,223	0	1,223	1,223	0	1,223	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(452)	(452)	0	(249)	(249)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,301,359	1,301,359	0	839,116	839,116	0	462,243	462,243
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(391,806)	6,088,521	5,696,715	(150,842)	3,925,878	3,775,036	(240,964)	2,162,643	1,921,679
		TOTAL PRODUCTION & TRANSMISSION EXPEN	12,253,741	48,081,704	60,335,445	6,181,186	31,003,083	37,184,269	6,072,555	17,078,621	23,151,176

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	79,415	252,393	331,808	58,349	171,711	230,060	21,066	80,682	101,748
3	582000	Station Expense	57,212	747	57,959	46,060	508	46,568	11,152	239	11,391
3	583000	Overhead Line Expense	168,380	98,117	266,497	115,758	66,752	182,510	52,622	31,365	83,987
3	584000	Underground Line Expense	185,775	9,281	195,056	117,962	6,314	124,276	67,813	2,967	70,780
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(1,844)	0	(1,844)	(1,844)	0	(1,844)	0	0	0
3	586000	Meter Expense	155,190	4,952	160,142	128,262	3,369	131,631	26,928	1,583	28,511
3	587000	Customer Installations Expense	64,383	7,151	71,534	49,805	4,865	54,670	14,578	2,286	16,864
3	588000	Miscellaneous Distribution Expense	620,772	312,675	933,447	392,472	212,722	605,194	228,300	99,953	328,253
3	589000	Rent	0	16,452	16,452	0	11,193	11,193	0	5,259	5,259
MAINTENANCE:											
3	590000	Supervision & Engineering	12,191	70,963	83,154	10,430	48,278	58,708	1,761	22,685	24,446
3	591000	Structures	10,217	454	10,671	5,990	309	6,299	4,227	145	4,372
3	592000	Station Equipment	20,013	3,028	23,041	16,187	2,060	18,247	3,826	968	4,794
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,118,583	(31)	2,118,552	1,415,814	(21)	1,415,793	702,769	(10)	702,759
3	594000	Underground Lines	125,214	0	125,214	90,448	0	90,448	34,766	0	34,766
3	595000	Line Transformers	25,198	0	25,198	16,416	0	16,416	8,782	0	8,782
3	596000	Street Light & Signal System Maintenance Exp	6,481	0	6,481	4,303	0	4,303	2,178	0	2,178
3	597000	Meters	5,687	0	5,687	5,604	0	5,604	83	0	83
3	598000	Miscellaneous Distribution Expense	56,008	20,131	76,139	51,248	13,696	64,944	4,760	6,435	11,195
TOTAL DISTRIBUTION OPERATING EXP			3,708,875	796,313	4,505,188	2,523,264	541,756	3,065,020	1,185,611	254,557	1,440,168
E-DEPX		Depreciation Expense-Distribution	4,975,861	7,094	4,982,955	3,455,194	4,826	3,460,020	1,520,667	2,268	1,522,935
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,925	0	9,925	9,925	0	9,925	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,844,801	0	4,844,801	4,315,346	0	4,315,346	529,455	0	529,455
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,830,587	7,094	9,837,681	7,780,465	4,826	7,785,291	2,050,122	2,268	2,052,390
TOTAL DISTRIBUTION EXPENSES			13,539,462	803,407	14,342,869	10,303,729	546,582	10,850,311	3,235,733	256,825	3,492,558

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	10,017	10,017	0	6,509	6,509	0	3,508	3,508
2	902000	Meter Reading Expenses	37,977	9,653	47,630	25,884	6,273	32,157	12,093	3,380	15,473
2	903XXX	Customer Records & Collection Expenses	90,110	680,982	771,092	38,343	442,516	480,859	51,767	238,466	290,233
2	904000	Uncollectible Accounts	263,473	0	263,473	186,402	0	186,402	77,071	0	77,071
2	905000	Misc Customer Accounts	0	14,872	14,872	0	9,664	9,664	0	5,208	5,208
TOTAL CUSTOMER ACCOUNTS EXPENSES			391,560	715,524	1,107,084	250,629	464,962	715,591	140,931	250,562	391,493
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,976,357	22,608	2,998,965	2,611,394	14,691	2,626,085	364,963	7,917	372,880
2	909000	Advertising	10,387	31,008	41,395	7,426	20,150	27,576	2,961	10,858	13,819
2	910000	Misc Customer Service & Info Exp	0	6,048	6,048	0	3,930	3,930	0	2,118	2,118
TOTAL CUSTOMER SERVICE & INFO EXP			2,986,744	59,664	3,046,408	2,618,820	38,771	2,657,591	367,924	20,893	388,817
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	165	0	165	165	0	165	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			165	0	165	165	0	165	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	145,437	2,920,129	3,065,566	71,739	2,006,216	2,077,955	73,698	913,913	987,611
4	921000	Office Supplies & Expenses	459	322,918	323,377	460	221,854	222,314	(1)	101,064	101,063
4	922000	Admin Exp Transferred--Credit	0	(9,554)	(9,554)	0	(6,564)	(6,564)	0	(2,990)	(2,990)
4	923000	Outside Services Employed	282,675	1,009,094	1,291,769	278,825	693,278	972,103	3,850	315,816	319,666
4	924000	Property Insurance Premium	0	260,644	260,644	0	179,070	179,070	0	81,574	81,574
4	925XXX	Injuries and Damages	975,057	1,101,798	2,076,855	653,319	756,968	1,410,287	321,738	344,830	666,568
4	926XXX	Employee Pensions and Benefits	305,752	2,594,849	2,900,601	214,872	1,782,739	1,997,611	90,880	812,110	902,990
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	323,036	389,701	712,737	268,275	251,279	519,554	54,761	138,422	193,183
4	930000	Miscellaneous General Expenses	9,377	445,636	455,013	5,622	306,165	311,787	3,755	139,471	143,226
4	931000	Rents	2,555	82,625	85,180	0	56,766	56,766	2,555	25,859	28,414
4	935000	Maintenance of General Plant	(149,363)	1,093,371	944,008	(195,243)	751,179	555,936	45,880	342,192	388,072
TOTAL ADMIN & GEN OPERATING EXP			1,895,085	10,211,211	12,106,296	1,297,869	6,998,950	8,296,819	597,216	3,212,261	3,809,477

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	330,042	1,457,261	1,787,303	248,582	1,001,182	1,249,764	81,460	456,079	537,539
E-AMTX		Amortization Expense-General Plant - 303000	0	25,343	25,343	0	17,384	17,384	0	7,959	7,959
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	159,926	3,759,834	3,919,760	159,926	2,583,119	2,743,045	0	1,176,715	1,176,715
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,202	35,202	0	24,185	24,185	0	11,017	11,017
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,192	153,104	176,296	18,314	102,321	120,635	4,878	50,783	55,661
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
99	407344	Regulatory Credit - Amort - WF Resiliency	676,332	0	676,332	505,147	0	505,147	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	9,804	0	9,804	9,804	0	9,804	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	7,500	0	7,500	7,500	0	7,500	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(109,984)	0	(109,984)	(109,984)	0	(109,984)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	0	0	0	0	0	0	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(449,821)	0	(449,821)	(268,764)	0	(268,764)	(181,057)	0	(181,057)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(900,947)	0	(900,947)	(612,754)	0	(612,754)	(288,193)	0	(288,193)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	112,849	561,334	674,183	78,240	385,653	463,893	34,609	175,681	210,290
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	359,206	5,992,078	6,351,284	458,996	4,113,844	4,572,840	(99,790)	1,878,234	1,778,444
		TOTAL ADMIN & GENERAL EXPENSES	2,254,291	16,203,289	18,457,580	1,756,865	11,112,794	12,869,659	497,426	5,090,495	5,587,921
		TOTAL EXPENSES BEFORE FIT	31,425,963	65,863,588	97,289,551	21,111,394	43,166,192	64,277,586	10,314,569	22,697,396	33,011,965
		NET OPERATING INCOME (LOSS) BEFORE FIT			21,933,720			13,791,047			8,142,673
E-FIT		FEDERAL INCOME TAX			3,622,411			2,085,512			1,536,899
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,616,308)			(1,804,368)			(811,940)
E-FIT		AMORTIZED ITC			(61,225)			(39,478)			(21,747)
		ELECTRIC NET OPERATING INCOME (LOSS)			20,988,842			13,549,381			7,439,461

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.982%	35.018%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.033%	31.967%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended 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	9,800	32,630	42,430	8,400	21,040	29,440	1,400	11,590	12,990
1	456010	Other Electric Rev-Financial	0	(25,769)	(25,769)	0	(16,616)	(16,616)	0	(9,153)	(9,153)
1	456015	Other Electric Rev-CT Fuel Sales	0	105,669	105,669	0	68,135	68,135	0	37,534	37,534
1	456016	Other Electric Rev-Resource Opt	0	333,892	333,892	0	215,294	215,294	0	118,598	118,598
1	456017	Other Electric Rev-Non Resource	0	10,063	10,063	0	6,489	6,489	0	3,574	3,574
1	456018	Other Electric Rev-Extraction	0	42,325	42,325	0	27,291	27,291	0	15,034	15,034
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(14,536)	145,871	131,335	0	94,058	94,058	(14,536)	51,813	37,277
1	456050	Other Electric Rev-Attachment Fees	87,961	0	87,961	75,154	0	75,154	12,807	0	12,807
1	456100	Transmission Revenue of Others	0	2,843,320	2,843,320	0	1,833,373	1,833,373	0	1,009,947	1,009,947
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,650	49,650	0	27,350	27,350
1	456130	Ancillary Services Revenue	0	99,612	99,612	0	64,230	64,230	0	35,382	35,382
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	1,691,443	0	1,691,443	1,442,289	0	1,442,289	249,154	0	249,154
1	456329	Amortization Res Decoupling Deferral	2,191,020	0	2,191,020	1,559,747	0	1,559,747	631,273	0	631,273
1	456338	Non-res Decoupling Deferred Rev	658,525	0	658,525	299,821	0	299,821	358,704	0	358,704
1	456339	Amortization Non-res Decoupling	183,633	0	183,633	139,739	0	139,739	43,894	0	43,894
1	456380	Other Electric Revenue-Clearwater	94,774	0	94,774	0	0	0	94,774	0	94,774
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,620	95,620	0	52,674	52,674
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(22,292)	(22,292)	0	(14,374)	(14,374)	0	(7,918)	(7,918)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	22,292	22,292	0	14,374	14,374	0	7,918	7,918
1	456730	Other Elec Rev-Intraco Thermal	0	91,748	91,748	0	59,159	59,159	0	32,589	32,589
TOTAL ACCOUNT 456			4,918,567	3,904,655	8,823,222	3,535,864	2,517,723	6,053,587	1,382,703	1,386,932	2,769,635

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended 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	14,440,141	14,440,141	0	9,311,003	9,311,003	0	5,129,138	5,129,138
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	170,254	170,254	0	109,780	109,780	0	60,474	60,474
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,476,315	0	1,476,315	0	0	0	1,476,315	0	1,476,315
1	555550	Non Monetary - Exchange Power	0	2,985	2,985	0	1,925	1,925	0	1,060	1,060
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	44,800	44,800	0	28,887	28,887	0	15,913	15,913
1	555710	Intercompany Purchase	0	99,612	99,612	0	64,230	64,230	0	35,382	35,382
1	555740	Purchased Power - EIM	0	1,136,591	1,136,591	0	732,874	732,874	0	403,717	403,717
TOTAL ACCOUNT 555			1,476,315	15,894,383	17,370,698	0	10,248,699	10,248,699	1,476,315	5,645,684	7,121,999

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month 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	4,994	593,398	598,392	4,994	382,623	387,617	0	210,775	210,775
1	557010	Other Power Supply Expense - Financial	0	6,289,480	6,289,480	0	4,055,457	4,055,457	0	2,234,023	2,234,023
1	557018	Merchandise Processing Fee	0	4,152	4,152	0	2,677	2,677	0	1,475	1,475
1	557150	Fuel - Economic Dispatch	0	(6,420,082)	(6,420,082)	0	(4,139,669)	(4,139,669)	0	(2,280,413)	(2,280,413)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(30,203)	0	(30,203)	(34,170)	0	(34,170)	3,967	0	3,967
1	557165	Other Resource Costs-CAISO Charges	0	2,938	2,938	0	1,894	1,894	0	1,044	1,044
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	54,260	54,260	0	34,987	34,987	0	19,273	19,273
1	557171	REC Broker Fees	0	1,470	1,470	0	948	948	0	522	522
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	23,658	0	23,658	23,658	0	23,658	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	3,989,128	0	3,989,128	3,989,128	0	3,989,128	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,433,119	0	1,433,119	1,433,119	0	1,433,119	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	217,869	0	217,869	217,869	0	217,869	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(78,035)	0	(78,035)	(78,035)	0	(78,035)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,076,954	0	3,076,954	0	0	0	3,076,954	0	3,076,954
99	557390	Idaho PCA Amortization	1,341,921	0	1,341,921	0	0	0	1,341,921	0	1,341,921
1	557395	Optional Renewable Power Expense Offset	0	65	65	0	42	42	0	23	23
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	250,651	250,651	0	161,620	161,620	0	89,031	89,031
1	557711	Turbine Gas Bookout Offset	0	(250,651)	(250,651)	0	(161,620)	(161,620)	0	(89,031)	(89,031)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	572,888	572,888	0	369,398	369,398	0	203,490	203,490
TOTAL ACCOUNT 557			10,047,628	1,098,569	11,146,197	5,598,021	708,357	6,306,378	4,449,607	390,212	4,839,819

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended 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	34,987	22,608	57,595	24,822	14,691	39,513	10,165	7,917	18,082
99	908600	Public Purpose Tariff Rider Expense Offset	2,994,440	0	2,994,440	2,636,638	0	2,636,638	357,802	0	357,802
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(53,070)	0	(53,070)	(50,066)	0	(50,066)	(3,004)	0	(3,004)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,976,357	22,608	2,998,965	2,611,394	14,691	2,626,085	364,963	7,917	372,880

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month 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	3,355,282,564	2,255,107,346	1,100,175,218
	Interest Deduction for FIT Calculation	97,212,990	65,307,909	31,905,081
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended March 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	119,223,271	78,068,633	41,154,638
E-OPS	Less: Operating & Maintenance Expense	75,403,871	48,144,419	27,259,452
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,065,337	10,514,812	4,550,525
E-OTX	Less: Taxes Other than FIT	6,820,343	5,618,355	1,201,988
	Net Operating Income Before FIT	21,933,720	13,791,047	8,142,673
E-INT	Less: Monthly Interest Expense	8,101,083	5,442,326	2,658,757
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	3,419,151	1,582,289	1,836,862
	Taxable Net Operating Income	17,249,579	9,931,010	7,318,569
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,622,411	2,085,512	1,536,899
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,622,411	2,085,512	1,536,899
E-DTE	Deferred FIT	(1,409,272)	(705,292)	(703,980)
E-DTE	Customer Tax Credit Amortization	(1,207,036)	(1,099,076)	(107,960)
1	411400 Amortized Investment Tax Credit	(61,225)	(39,478)	(21,747)
	Total Net FIT/Deferred FIT	944,878	241,666	703,212

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended 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	6,926,790	9,979,527	16,906,317	4,919,726	6,657,899	11,577,625	2,007,064	3,321,628	5,328,692
12	997001 Contributions In Aid of Construction	0	838,334	838,334	0	560,267	560,267	0	278,067	278,067
12	997002 Injuries and Damages	0	390,000	390,000	0	260,641	260,641	0	129,359	129,359
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(383,069)	(383,069)	0	(256,009)	(256,009)	0	(127,060)	(127,060)
99	997007 Idaho PCA	4,390,884	0	4,390,884	0	0	0	4,390,884	0	4,390,884
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	26,340	26,340	0	17,603	17,603	0	8,737	8,737
99	997018 DSM Tariff Rider	(1,392,049)	0	(1,392,049)	(577,001)	0	(577,001)	(815,048)	0	(815,048)
12	997020 FAS87 Current Pension Accrual	0	(213,130)	(213,130)	0	(142,437)	(142,437)	0	(70,693)	(70,693)
12	997027 Uncollectibles	(25,309)	(222,887)	(248,196)	(101,459)	(148,958)	(250,417)	76,150	(73,929)	2,221
99	997031 Decoupling Mechanism	(4,724,621)	0	(4,724,621)	(3,441,596)	0	(3,441,596)	(1,283,025)	0	(1,283,025)
12	997032 Interest Rate Swaps	0	3,506,159	3,506,159	0	2,343,201	2,343,201	0	1,162,958	1,162,958
99	997033 BPA Residential Exchange	433,164	0	433,164	297,219	0	297,219	135,945	0	135,945
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	(55,657)	(55,657)	0	(38,238)	(38,238)	0	(17,419)	(17,419)
99	997043 Washington Deferred Power Costs	5,445,905	0	5,445,905	5,445,905	0	5,445,905	0	0	0
12	997044 Non-Monetary Power Costs	0	2,985	2,985	0	1,995	1,995	0	990	990
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(196,038)	(196,038)	0	(131,014)	(131,014)	0	(65,024)	(65,024)
12	997049 Tax Depreciation	0	(15,166,590)	(15,166,590)	0	(10,135,984)	(10,135,984)	0	(5,030,606)	(5,030,606)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,277	22,277	0	11,056	11,056
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,237	49,237	0	24,437	24,437
99	997065 Amortization - Unbilled Revenue Add-Ins	(38,986)	0	(38,986)	(55,888)	0	(55,888)	16,902	0	16,902
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,467	107,467	0	59,200	59,200
12	997080 Book Transportation Depreciation	0	809,971	809,971	0	541,312	541,312	0	268,659	268,659
12	997081 Deferred Compensation	0	(12,354)	(12,354)	0	(8,256)	(8,256)	0	(4,098)	(4,098)
4	997082 Meal Disallowances	0	59,280	59,280	0	40,727	40,727	0	18,553	18,553
12	997083 Paid Time Off	0	133,704	133,704	0	89,356	89,356	0	44,348	44,348
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(56,765)	0	(56,765)	0	0	0	(56,765)	0	(56,765)
99	997095 WA REC Deferral	139,835	0	139,835	139,835	0	139,835	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,822	1,822	0	904	904
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(5,250,001)	(5,250,001)	0	(3,508,628)	(3,508,628)	0	(1,741,373)	(1,741,373)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	8,094	(18,861)	(10,767)	0	(12,605)	(12,605)	8,094	(6,256)	1,838
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(359,387)	0	(359,387)	(211,035)	0	(211,035)	(148,352)	0	(148,352)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month 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	392,076	392,076	0	262,028	262,028	0	130,048	130,048
99	997120 Transportation Tax Disallowance	0	9,237	9,237	0	6,173	6,173	0	3,064	3,064
99	997122 Regulatory Fees	(109,984)	0	(109,984)	(109,984)	0	(109,984)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(145,935)	(145,935)	0	(97,530)	(97,530)	0	(48,405)	(48,405)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,353,328)	(1,353,328)	0	(671,672)	(671,672)
99	997130 Wild Fire Resiliency Deferral	236,427	0	236,427	246,299	0	246,299	(9,872)	0	(9,872)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(153,483)	0	(153,483)	(153,483)	0	(153,483)	0	0	0
99	997138 Intervenor Funding	9,855	0	9,855	9,855	0	9,855	0	0	0
99	997139 Pension Settlement	0	39,342	39,342	0	26,293	26,293	0	13,049	13,049
99	997140 Insurance Balancing	(893,269)	0	(893,269)	(605,076)	0	(605,076)	(288,193)	0	(288,193)
99	997141 CCA	(10,238)	0	(10,238)	0	0	0	(10,238)	0	(10,238)
99	997143 Depreciation Rate Deferral	178,519	0	178,519	55,524	0	55,524	122,995	0	122,995
	997145 Sec 174 Research Costs	0	238,240	238,240	0	159,218	159,218	0	79,022	79,022
	TOTAL SCHEDULE M ADJUSTMENTS	10,407,078	(6,987,927)	3,419,151	6,267,760	(4,685,471)	1,582,289	4,139,318	(2,302,456)	1,836,862

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%	66.831%	33.169%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-1A

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	1,051,458	1,051,458	0	702,700	702,700	0	348,758	348,758
99	410100	Deferred Federal Income Tax Expense - Washingto	52,039	0	52,039	52,039	0	52,039	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	90,794	0	90,794	0	0	0	90,794	0	90,794
	410100	Total	142,833	1,051,458	1,194,291	52,039	702,700	754,739	90,794	348,758	439,552
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,908,296)	(1,908,296)	0	(1,275,333)	(1,275,333)	0	(632,963)	(632,963)
99	411100	Deferred Federal Income Tax Expense - Washingto	(335,126)	0	(335,126)	(335,126)	0	(335,126)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(591,568)	0	(591,568)	0	0	0	(591,568)	0	(591,568)
	411100	Total	(926,694)	(1,908,296)	(2,834,990)	(335,126)	(1,275,333)	(1,610,459)	(591,568)	(632,963)	(1,224,531)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	150,428	0	150,428	150,428	0	150,428	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	80,999	0	80,999	0	0	0	80,999	0	80,999
	410193	Total	231,427	0	231,427	150,428	0	150,428	80,999	0	80,999
Total Deferred Federal Income Tax Expense			(552,434)	(856,838)	(1,409,272)	(132,659)	(572,633)	(705,292)	(419,775)	(284,205)	(703,980)
99	411193	Customer Tax Credit Amortization - Washington	(1,099,076)	0	(1,099,076)	(1,099,076)	0	(1,099,076)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(107,960)	0	(107,960)	0	0	0	(107,960)	0	(107,960)
	411193	Total	(1,207,036)	0	(1,207,036)	(1,099,076)	0	(1,099,076)	(107,960)	0	(107,960)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.831%			33.169%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended 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	5,337	5,337	0	3,441	3,441	0	1,896	1,896
1	408140	State Kwh Generation Tax	0	104,876	104,876	0	67,624	67,624	0	37,252	37,252
1	408150	R&P Property Tax--Production	0	936,071	936,071	0	603,579	603,579	0	332,492	332,492
1	408180	R&P Property Tax--Transmission	0	255,075	255,075	0	164,472	164,472	0	90,603	90,603
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,301,359	1,301,359	0	839,116	839,116	0	462,243	462,243
DISTRIBUTION											
99	408110	State Excise Tax	2,220,790	0	2,220,790	2,220,790	0	2,220,790	0	0	0
99	408120	Municipal Occupation & License Tax	2,258,323	0	2,258,323	1,886,863	0	1,886,863	371,460	0	371,460
99	408160	Miscellaneous State or Local Tax--WA & ID	110	0	110	0	0	0	110	0	110
99	408170	R&P Property Tax--Distribution	367,787	0	367,787	207,693	0	207,693	160,094	0	160,094
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,844,801	0	4,844,801	4,315,346	0	4,315,346	529,455	0	529,455
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	112,849	561,334	674,183	78,240	385,653	463,893	34,609	175,681	210,290
TOTAL A&G			112,849	561,334	674,183	78,240	385,653	463,893	34,609	175,681	210,290
TOTAL TAXES OTHER THAN FIT			4,957,650	1,862,693	6,820,343	4,393,586	1,224,769	5,618,355	564,064	637,924	1,201,988

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended March 31, 2024

Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,108,333	7,108,333	0	4,583,453	4,583,453	0	2,524,880	2,524,880
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	976,129	976,129	0	629,408	629,408	0	346,721	346,721
1	182381	CDA Settlement Past Storage	0	26,375,222	26,375,222	0	17,006,743	17,006,743	0	9,368,479	9,368,479
1	302000	Franchises & Consents	2,829,867	44,049,218	46,879,085	2,829,867	28,402,936	31,232,803	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,925,024	105,237,595	111,162,619	5,925,024	72,301,385	78,226,409	0	32,936,210	32,936,210
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	32,993,262	32,993,262	0	22,667,361	22,667,361	0	10,325,901	10,325,901
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	4,235,909	59,497	4,295,406	4,235,909	40,876	4,276,785	0	18,621	18,621
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,504,422	16,504,422	0	11,339,033	11,339,033	0	5,165,389	5,165,389
TOTAL INTANGIBLE PLANT			13,310,516	350,569,434	363,879,950	13,310,516	236,945,780	250,256,296	0	113,623,654	113,623,654
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	111,924,644	29,207,024	141,131,668	73,126,130	18,832,689	91,958,819	38,798,514	10,374,335	49,172,849
1	312000	Boiler Plant	146,534,219	76,890,982	223,425,201	93,251,827	49,579,305	142,831,132	53,282,392	27,311,677	80,594,069
1	313000	Generators	301,400	0	301,400	193,898	0	193,898	107,502	0	107,502
1	314000	Turbogenerator Units	39,704,681	18,659,818	58,364,499	25,952,727	12,031,851	37,984,578	13,751,954	6,627,967	20,379,921
1	315000	Accessory Electric Equipment	18,341,700	12,501,086	30,842,786	11,982,212	8,060,700	20,042,912	6,359,488	4,440,386	10,799,874
1	316000	Miscellaneous Power Plant Equipment	14,958,960	2,640,557	17,599,517	9,773,708	1,702,631	11,476,339	5,185,252	937,926	6,123,178
TOTAL STEAM PRODUCTION PLANT			331,765,604	143,757,049	475,522,653	214,280,502	92,694,545	306,975,047	117,485,102	51,062,504	168,547,606
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	117,461,442	117,461,442	0	75,739,138	75,739,138	0	41,722,304	41,722,304
1	332XXX	Reservoirs, Dams, & Waterways	0	266,280,001	266,280,001	0	171,697,345	171,697,345	0	94,582,656	94,582,656
1	333000	Waterwheels, Turbines, & Generators	0	236,046,890	236,046,890	0	152,203,035	152,203,035	0	83,843,855	83,843,855
1	334000	Accessory Electric Equipment	0	86,516,242	86,516,242	0	55,785,673	55,785,673	0	30,730,569	30,730,569
1	335XXX	Miscellaneous Power Plant Equipment	0	14,382,469	14,382,469	0	9,273,816	9,273,816	0	5,108,653	5,108,653
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
TOTAL HYDRAULIC PRODUCTION PLANT			0	792,986,075	792,986,075	0	511,317,422	511,317,422	0	281,668,653	281,668,653
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,627,909	17,627,909	0	11,366,476	11,366,476	0	6,261,433	6,261,433
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,200	21,071,200	0	13,586,710	13,586,710	0	7,484,490	7,484,490
1	343000	Prime Movers	0	21,429,792	21,429,792	0	13,817,930	13,817,930	0	7,611,862	7,611,862
1	344000	Generators	0	240,147,979	240,147,979	0	154,847,417	154,847,417	0	85,300,562	85,300,562
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	26,571,028	26,571,028	0	17,132,999	17,132,999	0	9,438,029	9,438,029
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,626,745	1,626,745	0	1,048,925	1,048,925	0	577,820	577,820
TOTAL OTHER PRODUCTION PLANT			0	329,585,181	329,585,181	0	212,516,525	212,516,525	0	117,068,656	117,068,656
TOTAL PRODUCTION PLANT			331,765,604	1,266,328,305	1,598,093,909	214,280,502	816,528,492	1,030,808,994	117,485,102	449,799,813	567,284,915

			*****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	29,501,827	30,130,185	410,632	19,022,778	19,433,410	217,726	10,479,049	10,696,775
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	16,753	37,363,327	37,380,080	10,796	24,091,873	24,102,669	5,957	13,271,454	13,277,411
1	353XXX	Station Equipment	12,907,457	379,780,809	392,688,266	8,436,393	244,882,666	253,319,059	4,471,064	134,898,143	139,369,207
1	354000	Towers & Fixtures	15,998,900	1,142,818	17,141,718	10,456,051	736,889	11,192,940	5,542,849	405,929	5,948,778
1	355000	Poles & Fixtures	5,418	382,622,536	382,627,954	3,541	246,715,011	246,718,552	1,877	135,907,525	135,909,402
1	356000	Overhead Conductors & Devices	12,539,692	178,474,876	191,014,568	8,194,538	115,080,600	123,275,138	4,345,154	63,394,276	67,739,430
1	357000	Underground Conduit	0	3,249,879	3,249,879	0	2,095,522	2,095,522	0	1,154,357	1,154,357
1	358000	Underground Conductors & Devices	0	6,727,416	6,727,416	0	4,337,838	4,337,838	0	2,389,578	2,389,578
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			42,175,412	1,021,392,792	1,063,568,204	27,563,469	658,594,072	686,157,541	14,611,943	362,798,720	377,410,663
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,893,560	0	11,893,560	10,364,365	0	10,364,365	1,529,195	0	1,529,195
99	360400	Land Easements	4,161,452	0	4,161,452	1,407,086	0	1,407,086	2,754,366	0	2,754,366
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,074,114	0	31,074,114	23,356,222	0	23,356,222	7,717,892	0	7,717,892
3	362000	Station Equipment	172,799,555	3,299,101	176,098,656	115,806,469	2,244,477	118,050,946	56,993,086	1,054,624	58,047,710
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	592,135,910	0	592,135,910	392,599,752	0	392,599,752	199,536,158	0	199,536,158
99	365000	Overhead Conductors & Devices	370,555,082	0	370,555,082	232,862,841	0	232,862,841	137,692,241	0	137,692,241
99	366000	Underground Conduit	178,284,549	0	178,284,549	118,812,601	0	118,812,601	59,471,948	0	59,471,948
99	367000	Underground Conductors & Devices	295,679,406	0	295,679,406	196,161,628	0	196,161,628	99,517,778	0	99,517,778
99	368000	Line Transformers	363,110,463	0	363,110,463	254,791,086	0	254,791,086	108,319,377	0	108,319,377
99	369XXX	Services	228,155,472	0	228,155,472	147,331,248	0	147,331,248	80,824,224	0	80,824,224
99	371XXX	Installations on Customers' Premises	12,025,690	0	12,025,690	12,025,690	0	12,025,690	0	0	0
99	370XXX	Meters	87,821,405	0	87,821,405	63,031,924	0	63,031,924	24,789,481	0	24,789,481
99	373XXX	Street Light & Signal Systems	85,213,423	0	85,213,423	56,170,684	0	56,170,684	29,042,739	0	29,042,739
TOTAL DISTRIBUTION PLANT			2,433,277,931	3,299,101	2,436,577,032	1,624,721,596	2,244,477	1,626,966,073	808,556,335	1,054,624	809,610,959
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,063,024	11,578,976	811,230	6,913,599	7,724,829	704,722	3,149,425	3,854,147
4	390XXX	Structures & Improvements	27,995,494	113,064,213	141,059,707	18,171,984	77,678,506	95,850,490	9,823,510	35,385,707	45,209,217
4	391XXX	Office Furniture & Equipment	2,376,627	45,285,187	47,661,814	2,361,091	31,112,282	33,473,373	15,536	14,172,905	14,188,441
4	392XXX	Transportation Equipment	40,147,515	33,214,651	73,362,166	27,113,430	22,819,462	49,932,892	13,034,085	10,395,189	23,429,274
4	393000	Stores Equipment	890,384	4,352,110	5,242,494	706,363	2,990,030	3,696,393	184,021	1,362,080	1,546,101
4	394000	Tools, Shop & Garage Equipment	3,238,049	19,247,720	22,485,769	1,876,208	13,223,761	15,099,969	1,361,841	6,023,959	7,385,800
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	401,077	3,727,864	4,128,941	398,866	2,561,154	2,960,020	2,211	1,166,710	1,168,921
4	396XXX	Power Operated Equipment	20,570,544	5,779,365	26,349,909	12,665,781	3,970,597	16,636,378	7,904,763	1,808,768	9,713,531
4	397XXX	Communications Equipment	29,662,254	110,135,143	139,797,397	22,936,862	75,666,147	98,603,009	6,725,392	34,468,996	41,194,388
4	398000	Miscellaneous Equipment	10,423	858,360	868,783	0	589,719	589,719	10,423	268,641	279,064
TOTAL GENERAL PLANT			126,808,319	345,844,424	472,652,743	87,041,815	237,605,493	324,647,308	39,766,504	108,238,931	148,005,435
TOTAL PLANT IN SERVICE			2,947,337,782	2,987,434,056	5,934,771,838	1,966,917,898	1,951,918,314	3,918,836,212	980,419,884	1,035,515,742	2,015,935,626

RESULTS OF OPERATIONS

Report ID:
E-PLT-1A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Month Ended March 31, 2024

Average of Monthly Averages Basis

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(300,391,890)	(80,501,096)	(380,892,986)	(199,455,543)	(51,907,107)	(251,362,650)	(100,936,347)	(28,593,989)	(129,530,336)
E-ADEP		Hydro Production Plant	0	(207,055,971)	(207,055,971)	0	(133,509,690)	(133,509,690)	0	(73,546,281)	(73,546,281)
E-ADEP		Other Production Plant	0	(182,086,653)	(182,086,653)	0	(117,409,474)	(117,409,474)	0	(64,677,179)	(64,677,179)
E-ADEP		Transmission Plant	(28,253,660)	(262,499,590)	(290,753,250)	(17,344,302)	(169,259,736)	(186,604,038)	(10,909,358)	(93,239,854)	(104,149,212)
E-ADEP		Distribution Plant	(799,433,530)	(593,565)	(800,027,095)	(500,255,075)	(403,820)	(500,658,895)	(299,178,455)	(189,745)	(299,368,200)
E-ADEP		General Plant	(51,832,057)	(114,280,056)	(166,112,113)	(34,614,021)	(78,513,827)	(113,127,848)	(17,218,036)	(35,766,229)	(52,984,265)
		TOTAL ACCUMULATED DEPRECIATION	(1,179,911,137)	(847,016,931)	(2,026,928,068)	(751,668,941)	(551,003,654)	(1,302,672,595)	(428,242,196)	(296,013,277)	(724,255,473)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,898,291)	(19,898,291)	0	(12,830,418)	(12,830,418)	0	(7,067,873)	(7,067,873)
E-AAMT		Distribution-Franchises/Misc Intangibles	(600,005)	0	(600,005)	(600,005)	0	(600,005)	0	0	0
E-AAMT		General Plant - 303000	0	(4,080,535)	(4,080,535)	0	(2,798,252)	(2,798,252)	0	(1,282,283)	(1,282,283)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,081,017)	(141,332,723)	(147,413,740)	(6,081,017)	(97,099,821)	(103,180,838)	0	(44,232,902)	(44,232,902)
E-AAMT		General Plant - 390200, 396200	0	(1,668,908)	(1,668,908)	0	(1,146,590)	(1,146,590)	0	(522,318)	(522,318)
		TOTAL ACCUMULATED AMORTIZATION	(6,681,022)	(166,980,457)	(173,661,479)	(6,681,022)	(113,875,081)	(120,556,103)	0	(53,105,376)	(53,105,376)
		TOTAL ACCUMULATED DEPR/AMORT	(1,186,592,159)	(1,013,997,388)	(2,200,589,547)	(758,349,963)	(664,878,735)	(1,423,228,698)	(428,242,196)	(349,118,653)	(777,360,849)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,760,745,623	1,973,436,668	3,734,182,291	1,208,567,935	1,287,039,579	2,495,607,514	552,177,688	686,397,089	1,238,574,777
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(544,396,881)	(544,396,881)	0	(363,825,880)	(363,825,880)	0	(180,571,001)	(180,571,001)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,749,310)	(45,749,310)	0	(31,431,148)	(31,431,148)	0	(14,318,162)	(14,318,162)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,934,639)	(4,934,639)	0	(3,390,245)	(3,390,245)	0	(1,544,394)	(1,544,394)
4		ADFIT - Common Plant (283750 from C-DTX)	0	23,018	23,018	0	15,814	15,814	0	7,204	7,204
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,538,796)	(5,538,796)	0	(3,571,416)	(3,571,416)	0	(1,967,380)	(1,967,380)
1		ADFIT - CDA Settlement Costs (283333)	0	(204,987)	(204,987)	0	(132,176)	(132,176)	0	(72,811)	(72,811)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(934,613)	(934,613)	0	(624,611)	(624,611)	0	(310,002)	(310,002)
		TOTAL ACCUMULATED DFIT	0	(601,736,208)	(601,736,208)	0	(402,959,662)	(402,959,662)	0	(198,776,546)	(198,776,546)
		NET ELECTRIC UTILITY PLANT	1,760,745,623	1,371,700,460	3,132,446,083	1,208,567,935	884,079,917	2,092,647,852	552,177,688	487,620,543	1,039,798,231

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.033%	31.967%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.831%	33.169%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,760,745,623	1,371,700,460	3,132,446,083	#####	884,079,917	2,092,647,852	552,177,688	487,620,543	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,166,079	44,256,402	52,422,481	6,172,382	30,405,476	36,577,858	1,993,697	13,850,926	15,844,623
4	Accumulated Amortization - AFUDC (182318)	(1,625,833)	(7,490,021)	(9,115,854)	(1,224,912)	(5,145,869)	(6,370,781)	(400,921)	(2,344,152)	(2,745,073)
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)	2,352,048	0	2,352,048	0	0	0	2,352,048	0	2,352,048
99	ADFIT - Boulder Park Disallowed (190040)	52,070	0	52,070	0	0	0	52,070	0	52,070
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 (182332)	14,246,825	0	14,246,825	14,246,825	0	14,246,825	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,573,113	0	21,573,113	21,573,113	0	21,573,113	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,522,187)	0	(7,522,187)	(7,522,187)	0	(7,522,187)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,658,675)	0	(4,658,675)	(1,344,507)	0	(1,344,507)	(3,314,168)	0	(3,314,168)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(10,833,608)	0	(10,833,608)	(10,334,423)	0	(10,334,423)	(499,185)	0	(499,185)
99	ADFIT-Customer Tax Credit (190393)	2,275,058	0	2,275,058	2,170,229	0	2,170,229	104,829	0	104,829
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,447,912)	0	(6,447,912)	(3,653,162)	0	(3,653,162)	(2,794,750)	0	(2,794,750)
99	Colstrip-Regulatory Asset (182327)	20,641,585	0	20,641,585	12,025,952	0	12,025,952	8,615,633	0	8,615,633
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(34,349)	0	(34,349)	268,545	0	268,545	(302,894)	0	(302,894)
99	Colstrip Reg Asset ADFIT (283376)	(2,993,063)	0	(2,993,063)	(2,073,571)	0	(2,073,571)	(919,492)	0	(919,492)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(8,981,736)	0	(8,981,736)	(6,429,587)	0	(6,429,587)	(2,552,149)	0	(2,552,149)
99	Colstrip ARO Liability (230027)	(15,396,179)	0	(15,396,179)	(10,061,406)	0	(10,061,406)	(5,334,773)	0	(5,334,773)
99	Colstrip ARO ADFIT (190376)	3,233,197	0	3,233,197	2,112,895	0	2,112,895	1,120,302	0	1,120,302
99	Colstrip ARO ADFIT (283377)	(1,713,174)	0	(1,713,174)	(1,001,955)	0	(1,001,955)	(711,219)	0	(711,219)
99	Customer Deposits (235199)	(9,805)	0	(9,805)	(9,805)	0	(9,805)	0	0	0
C-WKC	Working Capital	159,206,936	0	159,206,936	111,084,657	0	111,084,657	48,122,279	0	48,122,279
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	186,070,100	36,766,381	222,836,481	137,199,887	25,259,607	162,459,494	48,870,213	11,506,774	60,376,987
	NET RATE BASE	1,946,815,723	1,408,466,841	3,355,282,564	#####	909,339,524	2,255,107,346	601,047,901	499,127,317	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended 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)	281,203	281,203			281,203	281,203		181,320	181,320		99,883	99,883	
	Steam (ED-ID)	388,172	388,172		388,172		388,172				388,172		388,172	
	Steam (ED-WA)	1,002,419	1,002,419		1,002,419		1,002,419	1,002,419		1,002,419				
1	Hydro (ED-AN)	1,493,133	1,493,133			1,493,133	1,493,133		962,772	962,772		530,361	530,361	
1	Other (ED-AN)	843,269	843,269			843,269	843,269		543,740	543,740		299,529	299,529	
Total Electric Production		4,008,196	4,008,196		1,390,591	2,617,605	4,008,196	1,002,419	1,687,832	2,690,251	388,172	929,773	1,317,945	
Electric Transmission														
1	ED-AN	1,978,722	1,978,722			1,978,722	1,978,722		1,275,880	1,275,880		702,842	702,842	
	ED-ID	16,765	16,765		16,765		16,765				16,765		16,765	
	ED-WA	43,680	43,680		43,680		43,680	43,680		43,680			43,680	
Total Electric Transmission		2,039,167	2,039,167		60,445	1,978,722	2,039,167	43,680	1,275,880	1,319,560	16,765	702,842	719,607	
Electric Distribution														
3	ED-AN	7,094	7,094			7,094	7,094		4,826	4,826		2,268	2,268	
	ED-ID	1,520,667	1,520,667		1,520,667		1,520,667				1,520,667		1,520,667	
	ED-WA	3,455,194	3,455,194		3,455,194		3,455,194	3,455,194		3,455,194			3,455,194	
Total Electric Distribution		4,982,955	4,982,955		4,975,861	7,094	4,982,955	3,455,194	4,826	3,460,020	1,520,667	2,268	1,522,935	
Gas Underground Storage														
	GD-AN	64,553		64,553										
	GD-OR	11,235			11,235									
Total Gas Underground Storage		75,788		64,553	11,235									
Gas Distribution														
	GD-AN	4,408		4,408										
	GD-ID	565,598		565,598										
	GD-WA	1,453,178		1,453,178										
	GD-OR	972,267			972,267									
Total Gas Distribution		2,995,451		2,023,184	972,267									
General Plant														
4	ED-AN	224,708	224,708			224,708	224,708		154,381	154,381		70,327	70,327	
	ED-ID	53,135	53,135		53,135		53,135				53,135		53,135	
	ED-WA	139,466	139,466		139,466		139,466	139,466		139,466			139,466	
7,4	CD-AA	1,629,357	1,164,534	320,983	143,840		1,164,534	1,164,534		800,070		364,464	364,464	
9,4	CD-AN	86,845	68,019	18,826			68,019	68,019		46,731		21,288	21,288	
9	CD-ID	36,165	28,325	7,840		28,325	28,325				28,325		28,325	
9	CD-WA	139,317	109,116	30,201		109,116	109,116	109,116		109,116			109,116	
8	GD-AA	27,165		18,696	8,469									
	GD-AN	1,081		1,081										
	GD-ID	4,792		4,792										
	GD-WA	95,417		95,417										
	GD-OR	15,775			15,775									
Total General Plant		2,453,223	1,787,303	497,836	168,084	330,042	1,457,261	1,787,303	248,582	1,001,182	1,249,764	81,460	456,079	537,539
Total Depreciation Expense		16,554,780	12,817,621	2,585,573	1,151,586	6,756,939	6,060,682	12,817,621	4,749,875	3,969,720	8,719,595	2,007,064	2,090,962	4,098,026

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	68.033%	31.967%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended 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	76,534	76,534			76,534	76,534		49,349	49,349		27,185	27,185			
1	Misc Intangible Plt (30300)	ED-AN	21,934	21,934			21,934	21,934		14,143	14,143		7,791	7,791			
Total Production/Transmission			98,468	98,468			98,468	98,468		63,492	63,492		34,976	34,976			
Distribution																	
	Franchises (302000)	ED-WA	9,436	9,436		9,436		9,436	9,436								
	Misc Intangible Plt (30300)	ED-WA	489	489		489		489	489								
Total Distribution			9,925	9,925		9,925		9,925	9,925								
General Plant - 303000																	
7,4		CD-AA	34,570	24,708	6,810	3,052		24,708	24,708		16,975	16,975		7,733	7,733		
9,1		CD-AN	811	635	176			635	635		409	409		226	226		
		GD-ID	1,233		1,233												
		GD-WA	2,072		2,072												
		GD-OR	551			551											
Total General Plant - 303000			39,237	25,343	10,291	3,603		25,343	25,343		17,384	17,384		7,959	7,959		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	4,298,633	3,072,320	846,830	379,483		3,072,320	3,072,320		2,110,776	2,110,776		961,544	961,544		
9,4		CD-AN	4,354	3,410	944			3,410	3,410		2,343	2,343		1,067	1,067		
9,4		CD-ID	0	0	0			0	0				0	0			
9,4		CD-WA	54,409	42,614	11,795			42,614	42,614	42,614		42,614		0	0		
4		ED-AN	684,104	684,104				684,104	684,104		470,000	470,000		214,104	214,104		
		ED-ID	0	0				0	0				0	0			
		ED-WA	117,312	117,312				117,312	117,312	117,312		117,312					
8		GD-AA	25,181		17,331	7,850											
		GD-AN	0		0												
		GD-OR	5,923			5,923											
Total Miscellaneous IT Intangible Plt - 3031XX			5,189,916	3,919,760	876,900	393,256		159,926	3,759,834	3,919,760		159,926	2,583,119	2,743,045	0	1,176,715	1,176,715
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0		0												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0		
4		ED-AN	35,202	35,202				35,202	35,202		24,185	24,185		11,017	11,017		
		GD-OR	0			0											
Total General Plant - 390200, 396200			35,202	35,202	0	0		35,202	35,202		24,185	24,185		11,017	11,017		
Total Amortization Expense			5,372,748	4,088,698	887,191	396,859		169,851	3,918,847	4,088,698		169,851	2,688,180	2,858,031	0	1,230,667	1,230,667

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

RESULTS OF OPERATIONS	Report ID: E-ADEP-1A
ELECTRIC ACCUMULATED DEPRECIATION	
For Month 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)	(80,501,096)	(80,501,096)			(80,501,096)	(80,501,096)		(51,907,107)	(51,907,107)		(28,593,989)	(28,593,989)
	Steam (ED-ID)	(100,936,347)	(100,936,347)		(100,936,347)	(100,936,347)	(100,936,347)				(100,936,347)		(100,936,347)
	Steam (ED-WA)	(199,455,543)	(199,455,543)		(199,455,543)	(199,455,543)	(199,455,543)	(199,455,543)		(199,455,543)			
1	Hydro (ED-AN)	(207,055,971)	(207,055,971)			(207,055,971)	(207,055,971)		(133,509,690)	(133,509,690)		(73,546,281)	(73,546,281)
1	Other (ED-AN)	(182,086,653)	(182,086,653)			(182,086,653)	(182,086,653)		(117,409,474)	(117,409,474)		(64,677,179)	(64,677,179)
Total Electric Production		(770,035,610)	(770,035,610)		(300,391,890)	(469,643,720)	(770,035,610)	(199,455,543)	(302,826,271)	(502,281,814)	(100,936,347)	(166,817,449)	(267,753,796)
Electric Transmission													
1	ED-AN	(262,499,590)	(262,499,590)			(262,499,590)	(262,499,590)		(169,259,736)	(169,259,736)		(93,239,854)	(93,239,854)
	ED-ID	(10,909,358)	(10,909,358)		(10,909,358)	(10,909,358)	(10,909,358)				(10,909,358)		(10,909,358)
	ED-WA	(17,344,302)	(17,344,302)		(17,344,302)	(17,344,302)	(17,344,302)	(17,344,302)		(17,344,302)			(17,344,302)
Total Electric Transmissic		(290,753,250)	(290,753,250)		(28,253,660)	(262,499,590)	(290,753,250)	(17,344,302)	(169,259,736)	(186,604,038)	(10,909,358)	(93,239,854)	(104,149,212)
Electric Distribution													
3	ED-AN	(593,565)	(593,565)			(593,565)	(593,565)		(403,820)	(403,820)		(189,745)	(189,745)
	ED-ID	(299,178,455)	(299,178,455)		(299,178,455)	(299,178,455)	(299,178,455)				(299,178,455)		(299,178,455)
	ED-WA	(500,255,075)	(500,255,075)		(500,255,075)	(500,255,075)	(500,255,075)	(500,255,075)		(500,255,075)			(500,255,075)
Total Electric Distribution		(800,027,095)	(800,027,095)		(799,433,530)	(593,565)	(800,027,095)	(500,255,075)	(403,820)	(500,658,895)	(299,178,455)	(189,745)	(299,368,200)
Gas Underground Storage													
	GD-AN	(20,142,390)		(20,142,390)									
	GD-OR	(1,801,667)		(1,801,667)									
Total Gas Underground St		(21,944,057)		(20,142,390)	(1,801,667)								
Gas Distribution													
	GD-AN	(2,091,954)		(2,091,954)									
	GD-ID	(109,241,617)		(109,241,617)									
	GD-WA	(205,425,447)		(205,425,447)									
	GD-OR	(151,646,485)		(151,646,485)									
Total Gas Distribution		(468,405,503)		(316,759,018)	(151,646,485)								
General Plant													
4	ED-AN	(36,955,062)	(36,955,062)			(36,955,062)	(36,955,062)		(25,389,236)	(25,389,236)		(11,565,826)	(11,565,826)
	ED-ID	(13,899,734)	(13,899,734)		(13,899,734)	(13,899,734)	(13,899,734)				(13,899,734)		(13,899,734)
	ED-WA	(27,443,490)	(27,443,490)		(27,443,490)	(27,443,490)	(27,443,490)	(27,443,490)		(27,443,490)			
7,4	CD-AA	(98,201,314)	(70,186,443)	(19,345,659)	(8,669,212)	(70,186,443)	(70,186,443)		(48,220,192)	(48,220,192)		(21,966,251)	(21,966,251)
9,4	CD-AN	(9,114,363)	(7,138,551)	(1,975,812)		(7,138,551)	(7,138,551)		(4,904,399)	(4,904,399)		(2,234,152)	(2,234,152)
9	CD-ID	(4,236,743)	(3,318,302)	(918,441)		(3,318,302)	(3,318,302)				(3,318,302)		(3,318,302)
9	CD-WA	(9,155,194)	(7,170,531)	(1,984,663)		(7,170,531)	(7,170,531)	(7,170,531)		(7,170,531)			
8	GD-AA	(2,853,875)		(1,964,151)	(889,724)								
	GD-AN	(4,079,077)		(4,079,077)									
	GD-ID	(2,459,130)		(2,459,130)									
	GD-WA	(13,925,166)		(13,925,166)									
	GD-OR	(6,012,749)		(6,012,749)									
Total General Plant		(228,335,897)	(166,112,113)	(46,652,099)	(15,571,685)	(51,832,057)	(114,280,056)	(166,112,113)	(34,614,021)	(78,513,827)	(113,127,848)	(17,218,036)	(35,766,229)
Total Accumulated Depr		(2,579,501,412)	(2,026,928,068)	(383,553,507)	(169,019,837)	(1,179,911,137)	(847,016,931)	(2,026,928,068)	(751,668,941)	(551,003,654)	(1,302,672,595)	(428,242,196)	(296,013,277)

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			68.033%	31.967%			
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio			68.703%	31.297%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended 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	(16,761,487)	(16,761,487)			(16,761,487)	(16,761,487)		(10,807,807)	(10,807,807)		(5,953,680)	(5,953,680)	
1	Misc Intangible Plt (3030 ED-AN	(3,136,804)	(3,136,804)			(3,136,804)	(3,136,804)		(2,022,611)	(2,022,611)		(1,114,193)	(1,114,193)	
Total Production/Transmission		(19,898,291)	(19,898,291)			(19,898,291)	(19,898,291)		(12,830,418)	(12,830,418)		(7,067,873)	(7,067,873)	
Distribution														
	Franchises (302000) ED-WA	(526,779)	(526,779)			(526,779)	(526,779)	(526,779)		(526,779)				
	Misc Intangible Plt (3030 ED-WA	(73,226)	(73,226)			(73,226)	(73,226)	(73,226)		(73,226)				
Total Distribution		(600,005)	(600,005)			(600,005)	(600,005)	(600,005)		(600,005)				
General Plant - 303000														
7,4	CD-AA	(5,537,045)	(3,957,437)	(1,090,798)	(488,810)	(3,957,437)	(3,957,437)		(2,718,878)	(2,718,878)		(1,238,559)	(1,238,559)	
9,1	CD-AN	(157,169)	(123,098)	(34,071)		(123,098)	(123,098)		(79,374)	(79,374)		(43,724)	(43,724)	
	GD-ID	(177,926)		(177,926)										
	GD-WA	(345,643)		(345,643)										
	GD-OR	(136,984)			(136,984)									
Total General Plant - 303000		(6,354,767)	(4,080,535)	(1,648,438)	(625,794)		(4,080,535)	(4,080,535)		(2,798,252)	(2,798,252)		(1,282,283)	(1,282,283)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(173,060,207)	(123,689,592)	(34,092,860)	(15,277,755)	(123,689,592)	(123,689,592)		(84,978,460)	(84,978,460)		(38,711,132)	(38,711,132)	
9,4	CD-AN	(182,875)	(143,232)	(39,643)		(143,232)	(143,232)		(98,405)	(98,405)		(44,827)	(44,827)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(3,143,047)	(2,461,698)	(681,349)		(2,461,698)	(2,461,698)	(2,461,698)		(2,461,698)		0	0	
4	ED-AN	(17,499,899)	(17,499,899)			(17,499,899)	(17,499,899)		(12,022,956)	(12,022,956)		(5,476,943)	(5,476,943)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(3,619,319)	(3,619,319)			(3,619,319)	(3,619,319)	(3,619,319)		(3,619,319)				
8	GD-AA	(283,923)		(195,407)	(88,516)									
	GD-AN	0		0										
	GD-OR	(98,114)			(98,114)									
Total Misc IT Intangible Plant - 3031XX		(197,887,384)	(147,413,740)	(35,009,259)	(15,464,385)	(6,081,017)	(141,332,723)	(147,413,740)	(6,081,017)	(97,099,821)	(103,180,838)	0	(44,232,902)	(44,232,902)
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	(1,668,908)	(1,668,908)			(1,668,908)	(1,668,908)		(1,146,590)	(1,146,590)		(522,318)	(522,318)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,668,908)	(1,668,908)	0	0	0	(1,668,908)	(1,668,908)	0	(1,146,590)	(1,146,590)	0	(522,318)	(522,318)
Total Accumulated Amortization		(226,409,355)	(173,661,479)	(36,657,697)	(16,090,179)	(6,681,022)	(166,980,457)	(173,661,479)	(6,681,022)	(113,875,081)	(120,556,103)	0	(53,105,376)	(53,105,376)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended March 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,089	0	0	8,673,191	8,673,191	0	0	2,390,612	2,390,612	0	1,071,286	1,071,286
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,461,919	811,230	704,722	10,063,024	11,578,976	3,261,722	94,782	2,609,636	5,966,140	845,517	1,071,286	1,916,803
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,051,560	8,516,429	3,395,835	9,139,296	21,051,560	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	4,459,793	0	0	0	0	0	0	0	0	4,459,793	0	4,459,793
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,360,663	0	0	94,600,813	94,600,813	0	0	26,075,051	26,075,051	0	11,684,799	11,684,799
9	CD-WA / ID / AN	32,439,588	9,655,555	6,427,675	9,324,104	25,407,334	2,672,469	1,779,055	2,580,730	7,032,254	0	0	0
	TOTAL ACCOUNT	215,362,204	18,171,984	9,823,510	113,064,213	141,059,707	27,723,069	1,779,055	28,655,781	58,157,905	4,459,793	11,684,799	16,144,592
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,976,130	1,693,584	7,798	2,274,748	3,976,130	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	122,514	0	0	0	0	0	0	84,319	84,319	0	38,195	38,195
7	CD-AA	59,898,112	0	0	42,810,379	42,810,379	0	0	11,799,928	11,799,928	0	5,287,805	5,287,805
9	CD-WA / ID / AN	1,117,575	667,507	7,739	200,061	875,307	184,753	2,142	55,373	242,268	0	0	0
	TOTAL ACCOUNT	65,359,563	2,361,091	15,537	45,285,188	47,661,816	417,876	2,142	11,939,620	12,359,638	12,109	5,326,000	5,338,109
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,363,123	25,557,285	12,254,369	24,551,469	62,363,123	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,433,298	0	0	0	0	10,296,056	3,313,285	2,823,957	16,433,298	0	0	0
99	GD-OR / AS	4,812,326	0	0	0	0	0	0	0	0	4,812,326	0	4,812,326
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,579,031	0	0	5,416,885	5,416,885	0	0	1,493,069	1,493,069	0	669,077	669,077
9	CD-WA / ID / AN	7,127,191	1,556,146	779,715	3,246,297	5,582,158	430,711	215,810	898,512	1,545,033	0	0	0
	TOTAL ACCOUNT	98,412,156	27,113,431	13,034,084	33,214,651	73,362,166	10,726,767	3,529,095	5,282,426	19,538,288	4,812,326	699,376	5,511,702

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended March 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	12,292	0	0	0	0	0	0	0	0	12,292	0	12,292
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,078,445	647,496	184,021	3,929,243	4,760,760	179,214	50,933	1,087,538	1,317,685	0	0	0
	TOTAL ACCOUNT	6,798,396	706,362	184,021	4,352,110	5,242,493	401,567	50,933	1,090,005	1,542,505	12,292	1,106	13,398
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,532,654	1,847,546	608,229	7,076,879	9,532,654	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,822,650	0	0	0	0	2,904,823	583,223	334,604	3,822,650	0	0	0
99	GD-OR / AS	1,297,042	0	0	0	0	0	0	0	0	1,297,042	0	1,297,042
8	GD-AA	5,849,743	0	0	0	0	0	0	4,026,027	4,026,027	0	1,823,716	1,823,716
7	CD-AA	15,916,848	0	0	11,376,090	11,376,090	0	0	3,135,619	3,135,619	0	1,405,139	1,405,139
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	0
	TOTAL ACCOUNT	38,432,450	1,876,208	1,361,840	19,247,720	22,485,768	2,912,756	791,808	7,716,221	11,420,785	1,297,042	3,228,855	4,525,897
	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	3,232,144	398,866	2,211	2,831,067	3,232,144	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	4,943,253	398,866	2,211	3,727,864	4,128,941	110,331	0	502,134	612,465	18,586	183,261	201,847
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,901,657	12,411,952	7,583,364	4,906,341	24,901,657	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,190,083	0	0	0	0	2,580,162	789,332	820,589	4,190,083	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,030,894	12,665,781	7,904,763	5,779,365	26,349,909	2,650,417	878,289	1,061,791	4,590,497	43,834	46,654	90,488

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended March 31, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,512,805	12,320,176	6,553,472	22,639,157	41,512,805	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,057,462	0	0	0	0	763,614	287,726	6,122	1,057,462	0	0	
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	
7	CD-AA	118,902,995	0	0	84,982,349	84,982,349	0	0	23,423,890	23,423,890	0	10,496,756	
9	CD-WA/ ID / AN	16,984,044	10,616,686	171,920	2,513,637	13,302,243	2,938,491	47,584	695,726	3,681,801	0	0	
	TOTAL ACCOUNT	179,419,836	22,936,862	6,725,392	110,135,143	139,797,397	3,702,105	335,310	24,293,185	28,330,600	719,232	10,572,607	11,291,839
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,679	0	6,846	251,833	258,679	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	9,092	0	0	0	0	0	0	0	0	9,092	0	
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	
7	CD-AA	839,066	0	0	599,697	599,697	0	0	165,296	165,296	0	74,073	
9	CD-WA/ ID / AN	13,289	0	3,577	6,831	10,408	0	990	1,891	2,881	0	0	
	TOTAL ACCOUNT	1,121,015	0	10,423	858,361	868,784	0	990	167,799	168,789	9,092	74,350	83,442
	TOTAL GENERAL PLANT	660,458,473	87,041,815	39,766,503	345,844,426	472,652,744	51,906,610	7,462,404	83,318,598	142,687,612	12,229,823	32,888,294	45,118,117

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,819,786	5,227,505	0	24,592,281	29,819,786	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	112,548,548	0	0	80,440,698	80,440,698	0	0	22,172,064	22,172,064	0	9,935,786	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	144,241,361	5,925,023	0	105,237,596	111,162,619	193,060	0	22,480,998	22,674,058	354,611	10,050,073	10,404,684
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,001,691	0	0	6,001,691	6,001,691	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,138,981	0	0	0	0	0	0	783,892	783,892	0	355,089	
7		CD-AA	37,765,238	0	0	26,991,571	26,991,571	0	0	7,439,752	7,439,752	0	3,333,915	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	44,905,910	0	0	32,993,262	32,993,262	0	0	8,223,644	8,223,644	0	3,689,004	3,689,004
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	59,497	59,497	0	0	16,399	16,399	0	7,349	7,349
9		CD-WA / ID / AN	3,136,259	2,456,381	0	0	2,456,381	679,878	0	0	679,878	0	0	0
		TOTAL ACCOUNT	4,999,031	4,235,908	0	59,497	4,295,405	679,878	0	16,399	696,277	0	7,349	7,349
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	389,805	0	0	389,805	389,805	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	22,546,756	0	0	16,114,617	16,114,617	0	0	4,441,711	4,441,711	0	1,990,428	1,990,428
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,936,561	0	0	16,504,422	16,504,422	0	0	4,441,711	4,441,711	0	1,990,428	1,990,428
		TOTAL	373,036,979	10,480,647	0	270,060,531	280,541,178	1,895,532	771,517	61,519,261	64,186,310	780,562	27,528,929	28,309,491

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month 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	(63,101,303)	(45,099,763)	(12,430,957)	(5,570,583)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	(6,904,298)	(4,934,640)	(1,360,147)	(609,511)
7	283750	CD-AA	32,205	23,018	6,344	2,843
		Total	<u>(70,622,943)</u>	<u>(50,660,932)</u>	<u>(13,784,760)</u>	<u>(6,177,251)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,945,160	6,945,160	0	0	0	0	6,945,160
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	(42)	(42)	0	0	0	0	(42)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	132,564,726	58,458,610	0	191,023,336	111,084,657	48,122,279	21,480,069	10,336,331	0
TOTAL		132,564,726	58,458,610	6,945,222	197,968,558	111,084,657	48,122,279	21,480,069	10,336,331	6,945,222

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						