

RECEIVED

2024 APR 23 PM 2: 23

IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corp.

2023

IDAHO

State Electric Annual Report

(IC 61-405)

IDAHO STATE ELECTRIC ANNUAL REPORT

Name of Respondent Avista Corporation

This report is (original, resubmission) Original

Date of report 4/17/2024

Year/period of report 2023 / Q4

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	---	--

STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions

- For each account below, report the amount attributable to the state of Idaho based on Idaho jurisdictional Results of Operations.
- Provide any necessary important notes regarding this statement of utility operating income in a footnote in the available space at the bottom of this

Line No.	Account (a)	Refer to Form 1 Page (b)	TOTAL SYSTEM - IDAHO	
			Current Year (c)	Prior Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	512,985,949	520,101,035
3	Operating Expenses			
4	Operation Expenses (401)	320-323	336,497,110	357,217,159
5	Maintenance Expenses (402)	320-323	26,436,728	30,289,738
6	Depreciation Expense (403)	336-337	59,081,789	56,478,034
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	-	-
8	Amortization & Depletion of Utility Plant (404-405)	336-337	16,655,751	15,348,086
9	Amortization of Utility Plant Acquisition Adjustment (406)	336-337	-	-
10	Amort. of Property Losses, Unrecov Plant and Regulatory Study Costs (407)		-	-
11	Amortization of Conversion Expenses (407)		-	-
12	Regulatory Debits (407.3)		4,166,247	3,282,261
13	(Less) Regulatory Credits (407.4)		(15,806,967)	(17,696,983)
14	Taxes Other Than Income Taxes (408.1)	262-263	17,147,479	19,620,560
15	Income Taxes - Federal (409.1)	262-263	(303,077)	(1,332,381)
16	- Other (409.1)	262-263	-	-
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	(9,010,501)	(10,417,490)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	-	-
19	Investment Tax Credit Adjustment - Net (411.4)	266	(172,197)	(172,585)
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-
21	Losses from Disposition Of Utility Plant (411.7)		-	-
22	(Less) Gains from Disposition of Allowances (411.8)		-	-
23	Losses from Disposition of Allowances (411.9)		-	-
24	Accretion Expense (411.10)		-	-
25	TOTAL Utility Operating Expenses (Total of line 4 through 24)		434,692,362	452,616,399
26	Net Utility Operating Income (Total line 2 less 25)		78,293,587	67,484,636

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions

page or in a separate schedule.

3. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
391,413,522	395,962,215	121,572,427	124,138,820			2
						3
243,415,359	263,694,228	93,081,751	93,522,931			4
23,316,905	27,030,605	3,119,823	3,259,133			5
49,909,930	47,881,160	9,171,859	8,596,874			6
						7
13,551,081	12,812,222	3,104,670	2,535,864			8
-	-	-	-			9
						10
						11
3,902,138	3,044,087	264,109	238,174			12
(12,808,982)	(16,046,960)	(2,997,985)	(1,650,023)			13
13,765,709	16,257,241	3,381,770	3,363,319			14
(594,238)	(620,888)	291,161	(711,493)			15
						16
(8,745,603)	(11,021,436)	(264,898)	603,946			17
						18
(172,197)	(172,585)	-	-			19
						20
						21
						22
						23
						24
325,540,102	342,857,674	109,152,260	109,758,725	-	-	25
65,873,420	53,104,541	12,420,167	14,380,095	-	-	26

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	---	--

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION - IDAHO

Instructions

1. Report below the original cost of utility plant in service necessary to furnish utility service to customers in the state of Idaho, and the accumulated provisions for depreciation, amortization, and depletion attributable to that plant in service.
2. Report in column (c) the amount for electric function, in column (d) the amount for gas function, in columns (e), (f), and (g) report other (specify),

Line No.	Account (a)	Total Company End of Current Year (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,381,567,830	1,828,433,015
4	Property Under Capital Leases	20,693,174	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	-	-
7	Experimental Plant Unclassified	-	-
8	Total (Total lines 3 through 7)	2,402,261,004	1,828,433,015
9	Leased to Others	-	-
10	Held for Future Use	1,605,077	1,424,181
11	Construction Work in Progress	52,920,283	42,168,225
12	Acquisition Adjustments	-	-
13	Total Utility Plant (Total lines 8 through 12)	2,456,786,364	1,872,025,421
14	Accumulated Provision for Depreciation, Amortization, and Depletion	909,802,349	701,885,368
15	Net Utility Plant (Line 13 less line 14)	1,546,984,015	1,170,140,053
16	Detail of Accumulated Provision for Depreciation, Amortization, and Depletion		
17	In Service		
18	Depreciation	847,030,071	689,452,842
19	Amortization and Depletion of Producing Natural Gas Lands / Land Rights	-	-
20	Amortization of Underground Storage Lands / Land Rights	-	-
21	Amortization of Other Utility Plant	62,772,278	12,432,526
22	Total (Total lines 18 through 21)	909,802,349	701,885,368
23	Leased to Others		
24	Depreciation	-	-
25	Amortization and Depletion	-	-
26	Total Leased to Others	-	-
27	Held for Future Use		
28	Depreciation	-	-
29	Amortization	-	-
30	Total Held for Future Use	-	-
31	Abandonment of Leases (Natural Gas)	-	-
32	Amortization of Plant Acquisition Adjustment	-	-
33	Total Accumulated Provision (Total lines 22, 26, 30, 31, 32)	909,802,349	701,885,368

(1) A small portion of the Company's electric distribution plant is located in Montana. For jurisdictional reporting purposes, those amounts are included as Idaho plant.

(2) Common Property Under Capital Leases are comprised of ROU Assets

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION - IDAHO

Instructions

and in column (h) common function.

3. In order to accurately reflect utility plant in service necessary to furnish utility service to customers in the state of Idaho, electric and gas plant not directly assigned is allocated to the state of Idaho as appropriate and included in column (c) and (d).

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
343,939,061				209,195,754	3
-				20,693,174	4
					5
					6
					7
343,939,061	-	-	-	229,888,928	8
					9
180,896					10
849,875				9,902,183	11
					12
344,969,832	-	-	-	239,791,111	13
119,590,830	-	-	-	88,326,151	14
225,379,002	-	-	-	151,464,960	15
					16
					17
119,335,451				38,241,778	18
-				-	19
-				-	20
255,379				50,084,373	21
119,590,830	-	-	-	88,326,151	22
					23
					24
					25
-	-	-	-	-	26
					27
					28
					29
-	-	-	-	-	30
					31
					32
119,590,830	-	-	-	88,326,151	33

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	---	--

ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)

Instructions

- Report below the original cost of electric plant in service necessary to furnish electric utility service to customers in the state of Idaho. Include electric plant not directly assigned as allocated to the state of Idaho.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, include by primary plant account increases in column (c), additions, and reductions in column (e), adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	-	
3	302 Franchises and Consents	15,681,522	-
4	303 Miscellaneous Intangible Plant	15,513,153	2,527,936
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)	31,194,675	2,527,936
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	310 Land and Land Rights	1,373,299	-
9	311 Structures and Improvements	49,102,734	84,147
10	312 Boiler Plant Equipment	80,850,375	87,378
11	313 Engines and Engine-Driven Generators	(1,510)	84,139
12	314 Turbogenerator Units	20,262,277	84,139
13	315 Accessory Electric Equipment	10,721,745	84,139
14	316 Miscellaneous Power Plant Equipment	5,958,039	84,139
15	317 Asset Retirement Costs for Steam Production	-	-
16	TOTAL Steam Production Plant (Total of lines 8 through 15)	168,266,959	508,081
17	B. Nuclear Production Plant		
18	320 Land and Land Rights	-	
19	321 Structures and Improvements	-	
20	322 Reactor Plant Equipment	-	
21	323 Turbogenerator Units	-	
22	324 Accessory Electric Equipment	-	
23	325 Miscellaneous Power Plant Equipment	-	
24	326 Asset Retirement Costs for Nuclear Production	-	
25	TOTAL Nuclear Production Plant (Total of lines 18 through 24)	-	-
26	C. Hydraulic Production Plant		
27	330 Land and Land Rights	23,456,476	2,346,228
28	331 Structures and Improvements	39,770,154	1,313,662
29	332 Reservoirs, Dams, and Waterways	91,304,573	3,477,510
30	333 Water Wheels, Turbines, and Generators	83,941,030	292,591
31	334 Accessory Electric Equipment	30,214,845	343,286
32	335 Miscellaneous Power Plant Equipment	7,889,637	575,133
33	336 Roads, Railroads, and Bridges	1,298,905	219,970
34	337 Asset Retirement Costs for Hydraulic Production	-	-
35	TOTAL Hydraulic Production Plant (Total of lines 27 through 34)	277,875,620	8,568,380
36	D. Other Production Plant		
37	340 Land and Land Rights	322,240	-
38	341 Structures and Improvements	6,270,581	21,464
39	342 Fuel Holders, Products, and Accessories	7,501,244	41
40	343 Prime Movers	7,634,029	-
41	344 Generators	85,435,218	214,728
42	345 Accessory Electric Equipment	9,153,625	313,213
43	346 Miscellaneous Power Plant Equipment	584,818	21
44	347 Asset Retirement Costs for Other Production	-	-
45	TOTAL Other Production Plant (Total of lines 37 through 44)	116,901,755	549,467
46	TOTAL Production Plant (Total of lines 16, 25, 35, and 45)	563,044,334	9,625,928

(1) A small portion of the Company's electric distribution plant is located in Montana. For jurisdictional reporting purposes, those amounts are included as Idaho plant.

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)

Instructions

these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these amounts. Careful observance of these instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102; include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For account 399, state the nature and use of plant included in this account, and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each account comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed as required by the Uniform System of Accounts, give also the date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42
				43
				44
				45
				46

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of 2023 / Q4
---	---	---	---

ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	350 Land and Land Rights	10,706,800	82,780
49	352 Structures and Improvements	10,905,150	(16,458)
50	353 Station Equipment	129,862,553	5,501,218
51	354 Towers and Fixtures	5,976,718	(18,868)
52	355 Poles and Fixtures	125,703,581	16,589,437
53	356 Overhead Conductors and Devices	65,018,940	4,656,149
54	357 Underground Conduit	1,273,569	73,531
55	358 Underground Conductors and Devices	2,511,571	73,531
56	359 Roads and Trails	927,748	-
57	359.1 Asset Retirement Costs for Transmission Plant	-	-
58	TOTAL Transmission Plant (Total of lines 48 through 57)	352,886,630	26,941,320
59	4. DISTRIBUTION PLANT		
60	360 Land and Land Rights	4,483,126	145,221
61	361 Structures and Improvements	7,680,610	13,168
62	362 Station Equipment	54,862,869	637,192
63	363 Storage Battery Equipment	-	-
64	364 Poles, Towers, and Fixtures	182,982,315	14,840,386
65	365 Overhead Conductors and Devices	128,860,194	7,471,005
66	366 Underground Conduit	53,693,647	5,097,800
67	367 Underground Conductors and Devices	90,884,768	7,530,868
68	368 Line Transformers	101,396,394	6,107,802
69	369 Services	75,104,953	4,831,119
70	370 Meters	24,709,874	169,040
71	371 Installations on Customer Premises	-	-
72	372 Leased Property on Customer Premises	-	-
73	373 Street Lighting and Signal Systems	27,533,544	1,250,239
74	374 Asset Retirement Costs for Distribution Plant	-	-
75	TOTAL Distribution Plant (Total of lines 60 through 74)	752,192,294	48,093,840
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	380 Land and Land Rights	-	-
78	381 Structures and Improvements	-	-
79	382 Computer Hardware	-	-
80	383 Computer Software	-	-
81	384 Communication Equipment	-	-
82	385 Miscellaneous Regional Transmission and Market Operation Plant	-	-
83	386 Asset Retirement Costs for Regional Transmission and Operation Plant	-	-
84	TOTAL Transmission and Market Operation Plant (Total lines 77 through 83)	-	-
85	6. GENERAL PLANT		
86	389 Land and Land Rights	494,893	-
87	390 Structures and Improvements	6,131,250	424,756
88	391 Office Furniture and Equipment	690,527	121,753
89	392 Transportation Equipment	19,460,929	1,606,646
90	393 Stores Equipment	136,828	-
91	394 Tools, Shop and Garage Equipment	2,561,057	274,070
92	395 Laboratory Equipment	945,708	27,919
93	396 Power Operated Equipment	10,493,403	22,329
94	397 Communication Equipment	14,924,735	128,347
95	398 Miscellaneous Equipment	97,370	13,052
96	SUBTOTAL (Total of lines 86 through 95)	55,936,700	2,618,872
97	399 Other Tangible Property	-	-
98	399.1 Asset Retirement Costs for General Plant	-	-
99	TOTAL General Plant (Total of lines 96, 97 and 98)	55,936,700	2,618,872
100	TOTAL (Accounts 101 and 106)	1,755,254,633	89,807,896
101	102 Electric Plant Purchased		
102	102 (Less) Electric Plant Sold		
103	103 Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Total of lines 100 through 103)	1,755,254,633	89,807,896

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	Line No.
				47
-		(47,320)	10,742,260	48
-		2,388,945	13,277,637	49
737,256		3,167,818	137,794,333	50
24,565		15,586	5,948,871	51
58,822		(6,783,806)	135,450,390	52
84,352		(1,915,398)	67,675,339	53
-		(205,510)	1,141,590	54
-		(208,291)	2,376,811	55
-		(2,024)	925,724	56
-		-	-	57
904,995	-	(3,590,000)	375,332,955	58
-		35,705	4,664,052	59
5,726		-	7,688,052	61
123,725		(195,392)	55,180,944	62
-		-	-	63
375,821		380	197,447,260	64
42,257		380	136,289,322	65
25,321		17,465	58,783,591	66
111,346		136,679	98,440,969	67
23,850		9,873	107,490,219	68
16,986		-	79,919,086	69
84,053		-	24,794,861	70
-		-	-	71
-		-	-	72
103,133		-	28,680,650	73
-		-	-	74
912,218	-	5,090	799,379,006	75
-		-	-	76
-		-	-	77
-		-	-	78
-		-	-	79
-		-	-	80
-		-	-	81
-		-	-	82
-		-	-	83
-	-	-	-	84
-		54,701	549,594	85
154,508		(152,306)	6,249,192	87
54,485		(36,350)	721,445	88
715,220		(384,591)	19,967,764	89
-		(7,285)	129,543	90
62,252		(110,938)	2,661,937	91
3,646		(49,510)	920,471	92
1,049,580		(232,878)	9,233,274	93
2,539,313		1,301,823	13,815,592	94
19,945		(4,816)	85,661	95
4,598,949	-	377,850	54,334,473	96
-		-	-	97
-		-	-	98
4,598,949	-	377,850	54,334,473	99
8,124,127	-	(8,505,387)	1,828,433,015	100
-		-	-	101
-		-	-	102
-		-	-	103
8,124,127	-	(8,505,387)	1,828,433,015	104

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	---	--

ELECTRIC OPERATING REVENUES - IDAHO

Instructions

1. Report below operating revenues attributable to the state of Idaho for each prescribed account in accordance with jurisdictional Results of Operations. Report the portion of total operating revenue and megawatt hours which pertains to unbilled revenue and MWH pertaining unbilled revenue in the lines provided.
2. Report number of customers (columns (f) and (g)) on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from previous period (columns (c), (e), and (g)) are not derived from previously reported figures, explain any inconsistencies in a footnote in the available space at the bottom of the page, or in a separate schedule.

Line No.	Account (a)	ELECTRIC OPERATING REVENUE	
		Current Year (b)	Prior Year (c)
1	Sales of Electricity		
2	440 Residential Sales	137,966,223	137,067,346
3	442 Commercial and Industrial Sales (3)		
4	Small (or Commercial)	92,845,693	94,517,021
5	Large (or Industrial)	54,423,619	55,146,486
6	444 Public Street and Highway Lighting	2,844,790	2,797,260
7	445 Other Sales to Public Authorities		-
8	446 Sales to Railroads and Railways		-
9	448 Interdepartmental Sales	251,933	265,262
10	TOTAL Sales to Ultimate Customers (1)	288,332,258	289,793,375
11	447 Sales for Resale	90,099,322	65,713,130
12	TOTAL Sales of Electricity	378,431,580	355,506,505
13	449.1 (Less) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	378,431,580	355,506,505
15	Other Operating Revenues		
16	450 Forfeited Discounts		-
17	451 Miscellaneous Service Revenues	85,026	82,490
18	453 Sales of Water and Water Power	244,496	131,011
19	454 Rent from Electric Property	3,267,433	1,633,492
20	455 Interdepartmental Rents		
21	456 Other Electric Revenues (4)	(1,615,551)	27,808,105
22	456.1 Revenues from Transmission of Electricity for Others	11,000,538	10,800,733
23	457.1 Regional Control Service Revenues		-
24	457.2 Miscellaneous Revenues		-
25			
26	TOTAL Other Operating Revenues	12,981,942	40,455,830
27	TOTAL Electric Operating Revenues	391,413,522	395,962,335

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

ELECTRIC OPERATING REVENUES - IDAHO

Instructions

4. Disclose amounts of \$250,000 or greater in a footnote at the bottom of the page or in a separate schedule for accounts 451, 456, and 457.2.
5. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
6. See pages 108-109 in the FERC Form 1, Important Changes During Period, for important new territory added and important rate increases or decreases.
7. Include unmetered sales. Provide details of such Sales in a footnote in the available space at the bottom of this page or in a separate schedule.

MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH		Line No.
Current Year (d)	Previous Year (e)	Current Year (f)	Previous Year (g)	
				1
1,355,967	1,388,608	125,057	123,061	2
				3
1,033,272	1,040,976	18,934	18,536	4
1,169,757	1,183,286	364	368	5
6,816	6,943	187	188	6
	-		-	7
	-		-	8
2,764	2,905	50	49	9
(2) 3,568,576	3,622,718	144,592	142,202	10
1,250,834	1,119,437		-	11
4,819,410	4,742,155	144,592	142,202	12
	-		-	13
4,819,410	4,742,155	144,592	142,202	14

- (1) Includes (\$2,265,504) of unbilled revenues.
- (2) Includes (39,150) MWH relating to unbilled revenues.
- (3) Segregation of Commercial and Industrial made on basis of utilization of energy and not on size of account.
- (4) Includes \$ 62,791 associated with a special contract for wheeling over the distribution system on file with the IPUC, recorded in sub-account 456700.

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	---	--

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	500 Operation Supervision and Engineering	62,923	122,066
5	501 Fuel	16,357,776	14,847,885
6	502 Steam Expenses	1,499,649	1,308,116
7	503 Steam from Other Sources		
8	504 (Less) Steam Transferred-Cr.		
9	505 Electric Expenses	267,873	314,792
10	506 Miscellaneous Steam Power Expenses	2,290,138	2,096,238
11	507 Rents	-	-
12	509 Allowances	662,437	
13	TOTAL Operation (Total of lines 4 through 12)	21,140,796	18,689,097
14	Maintenance		
15	510 Maintenance Supervision and Engineering	145,172	250,793
16	511 Maintenance of Structures	308,807	319,889
17	512 Maintenance of Boiler Plant	2,518,387	2,348,230
18	513 Maintenance of Electric Plant	301,701	314,369
19	514 Maintenance of Miscellaneous Steam Plant	477,934	279,957
20	TOTAL Maintenance (Total of Lines 15 through 19)	3,752,001	3,513,238
21	TOTAL Steam Power Generation Expenses (Total lines 13 & 20)	24,892,797	22,202,335
22	B. Nuclear Power Generation		
23	Operation		
24	517 Operation Supervision and Engineering	-	-
25	518 Fuel	-	-
26	519 Coolants and Water	-	-
27	520 Steam Expenses	-	-
28	521 Steam from Other Sources	-	-
29	522 (Less) Steam Transferred-Cr.	-	-
30	523 Electric Expenses	-	-
31	524 Miscellaneous Nuclear Power Expenses	-	-
32	525 Rents	-	-
33	TOTAL Operation (Total of lines 24 through 32)	-	-
34	Maintenance		
35	528 Maintenance Supervision and Engineering	-	-
36	529 Maintenance of Structures	-	-
37	530 Maintenance of Reactor Plant Equipment	-	-
38	531 Maintenance of Electric Plant	-	-
39	532 Maintenance of Miscellaneous Nuclear Plant	-	-
40	TOTAL Maintenance (Total of lines 35 through 39)	-	-
41	TOTAL Nuclear Power Generation Expenses (Total lines 33 & 40)	-	-
42	C. Hydraulic Power Generation		
43	Operation		
44	535 Operation Supervision and Engineering	873,540	969,986
45	536 Water for Power	420,762	435,695
46	537 Hydraulic Expenses	3,430,590	3,303,051
47	538 Electric Expenses	2,354,819	2,430,562
48	539 Miscellaneous Hydraulic Power Generation Expenses	782,614	616,318
49	540 Rents	2,708,276	2,500,518
50	TOTAL Operation (Total of lines 44 through 49)	10,570,601	10,256,130
51	Maintenance		
52	541 Maintenance Supervision and Engineering	253,624	291,668
53	542 Maintenance of Structures	176,918	371,867
54	543 Maintenance of Reservoirs, Dams, and Waterways	176,724	316,230
55	544 Maintenance of Electric Plant	1,111,088	1,284,428
56	545 Maintenance of Miscellaneous Hydraulic Plant	235,635	268,002
57	TOTAL Maintenance (Total of lines 53 through 57)	1,953,989	2,532,195
58	TOTAL Hydraulic Power Generation Expenses (Total of lines 50 & 58)	12,524,590	12,788,325
59			

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	546 Operation Supervision and Engineering	317,507	135,145
63	547 Fuel	41,283,882	61,183,693
64	548 Generation Expenses	1,385,197	915,894
65	549 Miscellaneous Other Power Generation Expenses	335,762	277,655
66	550 Rents	36,623	31,016
67	TOTAL Operation (Total of lines 62 through 66)	43,358,971	62,543,403
68	Maintenance		
69	551 Maintenance Supervision and Engineering	273,010	267,687
70	552 Maintenance of Structures	49,370	33,393
71	553 Maintenance of Generating and Electric Plant	714,808	1,415,194
72	554 Maintenance of Miscellaneous Other Power Generation Plant	306,276	190,645
73	TOTAL Maintenance (Total of lines 69 through 72)	1,343,464	1,906,919
74	TOTAL Other Power Generation Expenses	44,702,435	64,450,322
75	E. Other Power Supply Expenses		
76	555 Purchased Power	83,602,959	75,066,068
77	556 System Control and Load Dispatching	271,609	371,926
78	557 Other Expenses	22,732,536	27,556,260
79	TOTAL Other Power Supply Expenses (Total of lines 76 through 78)	106,607,104	102,994,254
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74, & 79)	188,726,926	202,435,236
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	560 Operation Supervision and Engineering	740,439	693,140
84	561 Load Dispatching	1,094,056	1,163,754
85	561.1 Load Dispatch-Reliability		
86	561.2 Load Dispatch-Monitor and Operation Transmission System		
87	561.3 Load Dispatch-Transmission Service and Scheduling		
88	561.4 Scheduling, System Control and Dispatch Services		
89	561.5 Reliability, Planning and Standards Development		
90	561.6 Transmission Service Studies		
91	561.7 Generation Interconnection Studies		
92	561.8 Reliability, Planning and Standards Development Services		
93	562 Station Expenses	141,091	162,053
94	563 Overhead Lines Expenses	115,388	186,841
95	564 Underground Lines Expenses		
96	565 Transmission of Electricity by Others	6,771,333	7,198,544
97	566 Miscellaneous Transmission Expenses	1,507,004	1,574,831
98	567 Rents	34,749	31,917
99	TOTAL Operation (Total of lines 83 through 98)	10,404,060	11,011,080
100	Maintenance		
101	568 Maintenance Supervision and Engineering	132,144	150,835
102	569 Maintenance of Structures	221,141	264,392
103	569.1 Maintenance of Computer Hardware		
104	569.2 Maintenance of Computer Software		
105	569.3 Maintenance of Communication Equipment		
106	569.4 Maintenance of Miscellaneous Regional Transmission Plant		
107	570 Maintenance of Station Equipment	412,330	430,562
108	571 Maintenance of Overhead Lines	784,099	803,013
109	572 Maintenance of Underground Lines	343	275
110	573 Maintenance of Miscellaneous Transmission Plant	23,890	28,551
111	TOTAL Maintenance (Total of lines 101 through 110)	1,573,947	1,677,628
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	11,978,007	12,688,708

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	---	--

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	575.1 Operation Supervision	-	-
116	575.2 Day-Ahead and Real-Time Market Facilitation	-	-
117	575.3 Transmission Rights Market Facilitation	-	-
118	575.4 Capacity Market Facilitation	-	-
119	575.5 Ancillary Services Market Facilitation	-	-
120	575.6 Market Monitoring and Compliance	-	-
121	575.7 Market Facilitation, Monitoring, and Compliance Services	-	-
122	575.8 Rents	-	-
123	Total Operation (Total lines 115 through 122)	-	-
124	Maintenance		
125	576.1 Maintenance of Structures and Improvements	-	-
126	576.2 Maintenance of Computer Hardware	-	-
127	576.3 Maintenance of Computer Software	-	-
128	576.4 Maintenance of Communication Equipment	-	-
129	576.5 Maintenance of Miscellaneous Market Operation Plant	-	-
130	Total Maintenance (Total lines 125 through 129)	-	-
131	TOTAL Regional Market Expenses (Total lines 123 & 130)	-	-
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	580 Operation Supervision and Engineering	1,232,095	1,390,330
135	581 Load Dispatching		
136	582 Station Expenses	316,065	333,427
137	583 Overhead Line Expenses	1,051,705	1,036,072
138	584 Underground Line Expenses	1,029,933	690,685
139	585 Street Lighting and Signal System Expenses	222	3,264
140	586 Meter Expenses	332,041	331,662
141	587 Customer Installations Expenses	292,382	302,953
142	588 Miscellaneous Expenses	2,477,386	2,523,996
143	589 Rents	78,642	71,797
144	TOTAL Operation (Total of lines 134 through 143)	6,810,471	6,684,186
145	Maintenance		
146	590 Maintenance Supervision and Engineering	420,146	776,402
147	591 Maintenance of Structures	146,414	311,605
148	592 Maintenance of Station Equipment	283,674	299,975
149	593 Maintenance of Overhead Lines	8,713,113	10,451,684
150	594 Maintenance of Underground Lines	236,566	225,147
151	595 Maintenance of Line Transformers	92,267	88,643
152	596 Maintenance of Street Lighting and Signal Systems	11,350	24,191
153	597 Maintenance of Meters	6,725	8,432
154	598 Maintenance of Miscellaneous Distribution Plant	303,008	342,255
155	TOTAL Maintenance (Total lines 146 through 154)	10,213,263	12,528,334
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	17,023,734	19,212,520
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	901 Supervision	47,578	45,658
160	902 Meter Reading Expenses	212,114	209,077
161	903 Customer Records and Collection Expenses	3,084,888	2,976,148
162	904 Uncollectable Accounts	635,851	625,923
163	905 Miscellaneous Customer Accounts Expenses	97,575	90,592
164	TOTAL Customer Accounts Expenses (Total of line 159 through 163)	4,078,006	3,947,398

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	---	--

ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	907 Supervision	-	-
168	908 Customer Assistance Expenses	6,636,366	10,256,787
169	909 Informational and Instructional Expenses	274,182	272,311
170	910 Miscellaneous Customer Service and Informational Expenses	80,482	43,375
171	TOTAL Customer Service and Informational Expenses (Total lines 167 through 170)	6,991,030	10,572,473
172	7. SALES EXPENSES		
173	Operation		
174	911 Supervision		-
175	912 Demonstrating and Selling Expenses		-
176	913 Advertising Expenses		-
177	916 Miscellaneous Sales Expenses		-
178	TOTAL Sales Expenses (Total of lines 174 through 177)	-	-
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	920 Administrative and General Salaries	10,502,009	10,448,662
182	921 Office Supplies and Expenses	1,229,331	1,392,874
183	922 (Less) Administrative Expenses Transferred-Credit	(35,685)	(31,558)
184	923 Outside Services Employed	4,179,887	4,481,943
185	924 Property Insurance	878,413	805,191
186	925 Injuries and Damages	3,451,813	3,389,925
187	926 Employee Pensions and Benefits	8,672,765	12,214,410
188	927 Franchise Requirements	1,200	1,200
189	928 Regulatory Commission Expenses	2,535,519	2,304,556
190	929 (Less) Duplicate Charges-Cr.	-	-
191	930.1 General Advertising Expenses		
192	930.2 Miscellaneous General Expenses	1,734,342	1,726,160
193	931 Rents	304,726	262,844
194	TOTAL Operation (Total of lines 181 through 193)	33,454,320	36,996,207
195	Maintenance		
196	935 Maintenance of General Plant	4,480,241	4,872,291
197	TOTAL Administrative and General Expenses (Total of lines 194 and 196)	37,934,561	41,868,498
198	TOTAL Elec Op and Maint Exprns (Total lines 80, 112, 131, 156, 164, 171, 178, 197)	266,732,264	290,724,833

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

TRANSMISSION LINE STATISTICS - IDAHO

Instructions

- Report information concerning transmission lines physically located in the state of Idaho, including the cost of lines, and expenses for the year. List each transmission line having nominal voltage of 132 kilovolts or greater. Transmission lines below this voltage should be grouped and totals reported for each group.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by the State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly-owned structures in column (g). In a footnote in the available space at the bottom of this page or in a separate

Line No.	DESIGNATION		VOLTAGE (KV) <i>Indicate where other than 60 cycle, 3 phase</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>For underground lines, report circuit miles</i>		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Group Sum - 115kV		115.00	115.00		593.00		
2								
3	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Tower	1.00		1
4	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Pole	19.00		2
5	Beacon	Cabinet Gorge Plant	230.00	230.00	H Type	52.00		1
6								
7	Divide Creek	Lolo Sub	230.00	230.00	H Type	10.00		1
8	Divide Creek	Lolo Sub	230.00	230.00	H Type	33.00		1
9	Noxon Plant	Pine Creek Sub	230.00	230.00	Steel Pole	15.00		1
10	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	1.00		1
11	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	14.00		1
12	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	2.00		1
13								
14	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	H Type	43.00		1
15								
16	Beacon Sub	Lolo Sub	230.00	230.00	Steel Pole	10.00		2
17	Beacon Sub	Lolo Sub	230.00	230.00	H Type	63.00		1
18	Beacon Sub	Lolo Sub	230.00	230.00	H Type	8.00		1
19								
20	North Lewiston	Walla Walla	230.00	230.00	H Type	8.00		1
21								
22	North Lewiston	Shawnee	230.00	230.00	H Type	1.00		1
23								
24	Hatwai	N. Lewiston Sub	230.00	230.00	H Type	7.00		1
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/17/2024	Year / Period of Report End of <u>2023 / Q4</u>
---	---	--	--

TRANSMISSION LINE STATISTICS - IDAHO

Instructions

- schedule, explain the basis of such occupancy and state whether these expenses with respect to such structures are included in the expenses reported for the line designated.
- Do not report the same transmission line structure twice. Report lower-voltage lines and higher-voltage lines as one line. Designate in a footnote if you do not have include lower-voltage lines with higher-voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
 - Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details of such matters as percent ownership by respondent in the line, name of c-owner, basis of sharing expenses of the line, and how expenses borne by the respondent are accounts for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
 - Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
 - Base the plant cost figures called for in columns (j) through (l) on the book cost at end of year associated with the physical lines reported.

Size of Conductor and Material (i)	COST OF LINE <i>Include in column (j) land, land rights, and clearing right-of-way</i>			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	5,328,564	127,141,047	132,469,611	363,844	938,590		1,302,434	1
			-				-	2
1590 ACSS			-				-	3
1590 ACSS			-				-	4
1590 ACSR	1,042,786	26,138,592	27,181,378	-	-		-	5
			-				-	6
1590 ACSR			-				-	7
1272 AAC	167,484	21,687,001	21,854,485	-	73		73	8
1272 ACSR			-				-	9
1590 ACSS			-				-	10
954 AAC	693,774	10,658,617	11,352,391	-	-		-	11
954 AAC	138,327	1,099,356	1,237,683	8,884	12,225		21,109	12
			-				-	13
954 AAC	399,821	5,257,051	5,656,872	-	31,903		31,903	14
			-				-	15
1590 ACSS			-				-	16
1272 AAC			-				-	17
1272 ACSS	363,604	30,912,849	31,276,453				-	18
			-				-	19
1272 AAC	25,818	1,132,530	1,158,348		13,018		13,018	20
			-				-	21
1272 ACSR	10,015	316,837	326,852		128		128	22
			-				-	23
1590 ACSR	155,244	2,221,191	2,376,435				-	24
			-				-	25
			-				-	26
			-				-	27
			-				-	28
			-				-	29
			-				-	30
			-				-	31
			-				-	32
			-				-	33
			-				-	34
			-				-	35
			-				-	36