

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	210,784,033	147,829,085	62,954,948
	Adjustments			
	Adjusted Net Operating Income (Loss)	210,784,033	147,829,085	62,954,948
E-APL	Electric Net Rate Base	3,285,500,191	2,202,121,436	1,083,378,755
	RATE OF RETURN	6.416%	6.713%	5.811%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	11-01-2023 thru 11-30-2023	415,400 100.000%	269,924 64.979%	145,476 35.021%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2022 thru 11-30-2023	44,099,007 100.000%	30,224,754 68.538%	13,874,253 31.462%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	11-01-2023 thru 11-30-2023	1,608,302,511	1,109,615,441	498,687,070	
		Percent		100.000%	68.993%	31.007%	
11		Book Depreciation	12-01-2022 thru 11-30-2023	151,592,023	100,727,897	50,864,126	
		Percent		100.000%	66.447%	33.553%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended November 30, 2023
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	11-01-2023 thru 11-30-2023	3,700,784,795 100.000%	2,468,768,120 66.709%	1,232,016,675 33.291%
13	E-PLT	Net Electric General Plant Percent	11-01-2023 thru 11-30-2023	296,606,790 100.000%	201,002,008 67.767%	95,604,782 32.233%
14		Net Allocated Schedule M's Percent	12-01-2022 thru 11-30-2023	-176,530,540 100.000%	-118,902,304 67.355%	-57,628,236 32.645%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2023
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	431,730,378	0	431,730,378	292,942,724	0	292,942,724	138,787,654	0	138,787,654
99	442200	Commercial - Firm & Int.	344,974,042	0	344,974,042	251,490,239	0	251,490,239	93,483,803	0	93,483,803
1	442300	Industrial	119,786,684	0	119,786,684	65,720,090	0	65,720,090	54,066,594	0	54,066,594
99	444000	Public Street & Highway Lighting	8,010,358	0	8,010,358	5,120,916	0	5,120,916	2,889,442	0	2,889,442
99	448000	Interdepartmental Revenue	1,608,810	0	1,608,810	1,356,426	0	1,356,426	252,384	0	252,384
99	499XXX	Unbilled Revenue	(7,225,865)	0	(7,225,865)	(4,718,969)	0	(4,718,969)	(2,506,896)	0	(2,506,896)
TOTAL SALES TO ULTIMATE CUSTOMERS			898,884,407	0	898,884,407	611,911,426	0	611,911,426	286,972,981	0	286,972,981
1	447XXX	Sales for Resale	0	259,794,481	259,794,481	0	167,307,646	167,307,646	0	92,486,835	92,486,835
TOTAL SALES OF ELECTRICITY			898,884,407	259,794,481	1,158,678,888	611,911,426	167,307,646	779,219,072	286,972,981	92,486,835	379,459,816
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(63,000)	0	(63,000)	(63,000)	0	(63,000)	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	127,921	0	127,921	44,025	0	44,025	83,896	0	83,896
1	453000	Sales of Water & Water Power	0	671,750	671,750	0	432,607	432,607	0	239,143	239,143
1	454000	Rent from Electric Property	5,725,488	204,312	5,929,800	3,265,341	131,577	3,396,918	2,460,147	72,735	2,532,882
1	454100	Rent from Trnsmission Joint Use	46,729	0	46,729	18,223	0	18,223	28,506	0	28,506
1	456XXX	Other Electric Revenues	4,149,251	18,304,686	22,453,937	3,867,290	11,788,218	15,655,508	281,961	6,516,468	6,798,429
TOTAL OTHER OPERATING REVENUE			9,986,389	19,180,748	29,167,137	7,131,879	12,352,402	19,484,281	2,854,510	6,828,346	9,682,856
TOTAL ELECTRIC REVENUE			908,870,796	278,975,229	1,187,846,025	619,043,305	179,660,048	798,703,353	289,827,491	99,315,181	389,142,672

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2023
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,389,176	232,611,685	243,000,861	0	149,801,925	149,801,925	10,389,176	82,809,760	93,198,936
1	556000	System Control & Load Dispatching	0	802,655	802,655	0	516,910	516,910	0	285,745	285,745
E-557	557XXX	Other Expense	(32,447,047)	36,274,123	3,827,076	(30,250,778)	23,360,535	(6,890,243)	(2,196,269)	12,913,588	10,717,319
TOTAL OTHER POWER SUPPLY EXPENSE			(22,057,871)	269,688,463	247,630,592	(30,250,778)	173,679,370	143,428,592	8,192,907	96,009,093	104,202,000
TOTAL PRODUCTION OPERATING EXP			(9,445,986)	500,908,724	491,462,738	(22,465,765)	322,585,219	300,119,454	13,019,779	178,323,505	191,343,284
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,062,465	2,062,465	0	1,328,227	1,328,227	0	734,238	734,238
1	561000	Load Dispatching	0	3,016,042	3,016,042	0	1,942,331	1,942,331	0	1,073,711	1,073,711
1	562000	Station Expense	0	406,498	406,498	0	261,785	261,785	0	144,713	144,713
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	328,042	328,042	0	211,259	211,259	0	116,783	116,783
1	565XXX	Transmission of Electricity by Others	0	19,553,408	19,553,408	0	12,592,395	12,592,395	0	6,961,013	6,961,013
1	566000	Miscellaneous Transmission Expense	0	4,606,154	4,606,154	0	2,966,363	2,966,363	0	1,639,791	1,639,791
1	567000	Rent	0	113,914	113,914	0	73,361	73,361	0	40,553	40,553
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	375,655	377,116	0	241,922	241,922	1,461	133,733	135,194
1	569000	Structures	27,587	560,308	587,895	437	360,838	361,275	27,150	199,470	226,620
1	570000	Station Equipment	0	1,380,103	1,380,103	0	888,786	888,786	0	491,317	491,317
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	12,861	2,477,831	2,490,692	4,822	1,595,723	1,600,545	8,039	882,108	890,147
1	572000	Underground Lines	0	966	966	0	622	622	0	344	344
1	573000	Service Miscellaneous	4,769	71,952	76,721	4,798	46,337	51,135	(29)	25,615	25,586
TOTAL TRANSMISSION OPERATING EXP			46,678	34,953,338	35,000,016	10,057	22,509,949	22,520,006	36,621	12,443,389	12,480,010

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,672,323	31,843,030	47,515,353	11,304,693	20,506,911	31,811,604	4,367,630	11,336,119	15,703,749
E-DEPX		Depreciation Expense-Transmission	798,506	20,150,232	20,948,738	521,884	12,976,749	13,498,633	276,622	7,173,483	7,450,105
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,180,853	1,180,853	0	760,469	760,469	0	420,384	420,384
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	52,160	0	52,160	52,160	0	52,160	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,983,010	0	1,983,010	1,068,229	0	1,068,229	914,781	0	914,781
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
1	407334	Amortization of EIM Deferral	87,390	0	87,390	0	0	0	87,390	0	87,390
99	407360	Amortization of CS2 & COLSTRIP O&M	997,098	0	997,098	0	0	0	997,098	0	997,098
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	363,144	0	363,144	287,939	0	287,939	75,205	0	75,205
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,903,846)	0	(2,903,846)	(1,474,013)	0	(1,474,013)	(1,429,833)	0	(1,429,833)
99	407434	EIM Deferred O&M	(559,774)	0	(559,774)	0	0	0	(559,774)	0	(559,774)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,197,807)	0	(16,197,807)	(11,005,020)	0	(11,005,020)	(5,192,787)	0	(5,192,787)
99	407451	Deferral CEIP	(835,758)	0	(835,758)	(835,758)	0	(835,758)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,307,301)	0	(1,307,301)	0	0	0	(1,307,301)	0	(1,307,301)
99	407494	Amortization of Schedule 98 REC Rev	161,625	0	161,625	161,625	0	161,625	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	16,685,133	16,685,133	0	10,745,226	10,745,226	0	5,939,907	5,939,907
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,577,561)	70,967,637	66,390,076	(1,957,235)	45,703,158	43,745,923	(2,620,326)	25,264,479	22,644,153
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(13,976,869)	606,829,699	592,852,830	(24,412,943)	390,798,326	366,385,383	10,436,074	216,031,373	226,467,447

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,245,354	2,905,258	4,150,612	899,835	1,991,206	2,891,041	345,519	914,052	1,259,571
3	582000	Station Expense	814,849	143,201	958,050	526,799	98,147	624,946	288,050	45,054	333,104
3	583000	Overhead Line Expense	1,953,363	1,314,379	3,267,742	1,260,547	900,849	2,161,396	692,816	413,530	1,106,346
3	584000	Underground Line Expense	1,797,880	0	1,797,880	1,070,638	0	1,070,638	727,242	0	727,242
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,949	0	6,949	6,727	0	6,727	222	0	222
3	586000	Meter Expense	2,150,411	28,399	2,178,810	1,836,644	19,464	1,856,108	313,767	8,935	322,702
3	587000	Customer Installations Expense	753,669	63,798	817,467	476,328	43,726	520,054	277,341	20,072	297,413
3	588000	Miscellaneous Distribution Expense	5,545,173	4,122,407	9,667,580	4,214,927	2,825,415	7,040,342	1,330,246	1,296,992	2,627,238
3	589000	Rent	0	257,463	257,463	0	176,460	176,460	0	81,003	81,003
MAINTENANCE:											
3	590000	Supervision & Engineering	287,654	1,067,224	1,354,878	199,917	731,454	931,371	87,737	335,770	423,507
3	591000	Structures	403,259	16,675	419,934	254,038	11,429	265,467	149,221	5,246	154,467
3	592000	Station Equipment	714,400	73,883	788,283	468,040	50,638	518,678	246,360	23,245	269,605
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,570,401	988	26,571,389	17,595,927	677	17,596,604	8,974,474	311	8,974,785
3	594000	Underground Lines	888,118	0	888,118	645,278	0	645,278	242,840	0	242,840
3	595000	Line Transformers	453,027	0	453,027	356,204	0	356,204	96,823	0	96,823
3	596000	Street Light & Signal System Maintenance Exp	93,631	0	93,631	81,463	0	81,463	12,168	0	12,168
3	597000	Meters	58,970	0	58,970	50,553	0	50,553	8,417	0	8,417
3	598000	Miscellaneous Distribution Expense	361,900	798,434	1,160,334	280,889	547,231	828,120	81,011	251,203	332,214
TOTAL DISTRIBUTION OPERATING EXP			44,099,008	10,792,109	54,891,117	30,224,754	7,396,696	37,621,450	13,874,254	3,395,413	17,269,667
E-DEPX		Depreciation Expense-Distribution	60,082,144	86,415	60,168,559	39,588,873	59,227	39,648,100	20,493,271	27,188	20,520,459
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,608	0	115,608	115,608	0	115,608	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,164,903	0	55,164,903	50,856,336	0	50,856,336	4,308,567	0	4,308,567
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			115,362,655	86,415	115,449,070	90,560,817	59,227	90,620,044	24,801,838	27,188	24,829,026
TOTAL DISTRIBUTION EXPENSES			159,461,663	10,878,524	170,340,187	120,785,571	7,455,923	128,241,494	38,676,092	3,422,601	42,098,693

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	128,215	128,215	0	83,313	83,313	0	44,902	44,902
2	902000	Meter Reading Expenses	554,681	124,613	679,294	378,982	80,972	459,954	175,699	43,641	219,340
2	903XXX	Customer Records & Collection Expenses	947,604	7,393,664	8,341,268	486,385	4,804,329	5,290,714	461,219	2,589,335	3,050,554
2	904000	Uncollectible Accounts	2,929,511	0	2,929,511	2,400,464	0	2,400,464	529,047	0	529,047
2	905000	Misc Customer Accounts	0	314,188	314,188	0	204,156	204,156	0	110,032	110,032
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,431,796	7,960,680	12,392,476	3,265,831	5,172,770	8,438,601	1,165,965	2,787,910	3,953,875
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,166,080	267,107	31,433,187	24,244,910	173,563	24,418,473	6,921,170	93,544	7,014,714
2	909000	Advertising	120,844	755,039	875,883	103,807	490,617	594,424	17,037	264,422	281,459
2	910000	Misc Customer Service & Info Exp	0	239,431	239,431	0	155,580	155,580	0	83,851	83,851
TOTAL CUSTOMER SERVICE & INFO EXP			31,286,924	1,261,577	32,548,501	24,348,717	819,760	25,168,477	6,938,207	441,817	7,380,024
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	78,509	0	78,509	78,509	0	78,509	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			78,509	0	78,509	78,509	0	78,509	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,278,696	32,951,863	34,230,559	579,633	22,058,966	22,638,599	699,063	10,892,897	11,591,960
4	921000	Office Supplies & Expenses	(956)	3,988,934	3,987,978	(1,942)	2,670,312	2,668,370	986	1,318,622	1,319,608
4	922000	Admin Exp Transferred--Credit	0	(111,956)	(111,956)	0	(74,947)	(74,947)	0	(37,009)	(37,009)
4	923000	Outside Services Employed	1,588,625	12,868,617	14,457,242	1,555,928	8,614,638	10,170,566	32,697	4,253,979	4,286,676
4	924000	Property Insurance Premium	0	2,778,589	2,778,589	0	1,860,071	1,860,071	0	918,518	918,518
4	925XXX	Injuries and Damages	3,629,727	7,505,881	11,135,608	2,424,293	5,024,662	7,448,955	1,205,434	2,481,219	3,686,653
4	926XXX	Employee Pensions and Benefits	11,761,795	23,976,773	35,738,568	8,013,160	16,050,771	24,063,931	3,748,635	7,926,002	11,674,637
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,559,442	4,608,576	8,168,018	2,620,696	2,967,923	5,588,619	938,746	1,640,653	2,579,399
4	930000	Miscellaneous General Expenses	227,100	5,599,388	5,826,488	198,295	3,748,398	3,946,693	28,805	1,850,990	1,879,795
4	931000	Rents	13,965	897,941	911,906	0	601,109	601,109	13,965	296,832	310,797
4	935000	Maintenance of General Plant	1,980,499	12,273,743	14,254,242	1,422,010	8,216,412	9,638,422	558,489	4,057,331	4,615,820
TOTAL ADMIN & GEN OPERATING EXP			24,040,093	107,338,349	131,378,442	16,812,073	71,738,315	88,550,388	7,228,020	35,600,034	42,828,054

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,911,873	19,047,501	22,959,374	3,018,592	12,750,968	15,769,560	893,281	6,296,533	7,189,814
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,646,914	40,667,512	44,314,426	3,646,914	27,224,053	30,870,967	0	13,443,459	13,443,459
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	(85,871)	0	(85,871)	0	0	0	(85,871)	0	(85,871)
99	407230	Tax Reform Amortization	(16,614)	0	(16,614)	0	0	0	(16,614)	0	(16,614)
99	407306	Regulatory Debit - AMI Amortization	2,314,789	0	2,314,789	2,314,789	0	2,314,789	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,513,968	0	1,513,968	1,513,968	0	1,513,968	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	337,973	1,777,074	2,115,047	277,173	1,185,468	1,462,641	60,800	591,606	652,406
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	5,592,226	0	5,592,226	5,078,671	0	5,078,671	513,555	0	513,555
99	407347	Regulatory Credit - Deferral - COVID-19	(69,702)	0	(69,702)	0	0	0	(69,702)	0	(69,702)
99	407357	AMORT OF INTERVENOR FUND DEFER	36,142	0	36,142	36,142	0	36,142	0	0	0
99	407372	Amortization-Colstrip Community Fund	687,500	0	687,500	687,500	0	687,500	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	(318,252)	0	(318,252)	0	0	0	(318,252)	0	(318,252)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,130,776)	0	(1,130,776)	(1,130,776)	0	(1,130,776)	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	(334,447)	0	(334,447)	(334,447)	0	(334,447)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,940,361)	0	(11,940,361)	(7,753,756)	0	(7,753,756)	(4,186,605)	0	(4,186,605)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(232,829)	0	(232,829)	(167,692)	0	(167,692)	(65,137)	0	(65,137)
99	407493	Amortization-Remand Residual Balance	(116,968)	0	(116,968)	(116,968)	0	(116,968)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,110,105	5,671,770	6,781,875	790,297	3,796,853	4,587,150	319,808	1,874,917	2,194,725
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,489,757)	67,884,641	64,394,884	2,188,205	45,439,665	47,627,870	(5,677,962)	22,444,976	16,767,014
		TOTAL ADMIN & GENERAL EXPENSES	20,550,336	175,222,990	195,773,326	19,000,278	117,177,980	136,178,258	1,550,058	58,045,010	59,595,068
		TOTAL EXPENSES BEFORE FIT	201,832,359	802,153,470	1,003,985,829	143,065,963	521,424,759	664,490,722	58,766,396	280,728,711	339,495,107
		NET OPERATING INCOME (LOSS) BEFORE FIT			183,860,196			134,212,631			49,647,565
E-FIT		FEDERAL INCOME TAX			(16,214,266)			(11,605,997)			(4,608,269)
E-FIT		DEFERRED FEDERAL INCOME TAX			(10,224,783)			(1,698,254)			(8,526,529)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			210,784,033			147,829,085			62,954,948

ALLOCATION RATIOS:

Account	Description	SYSTEM	WASHINGTON	IDAHO
E-ALL 1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL 2	Number of Customers	100.000%	64.979%	35.021%
E-ALL 3	Direct Distribution Operating Expense	100.000%	68.538%	31.462%
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	157,713	1,503,135	1,660,848	130,203	968,019	1,098,222	27,510	535,116	562,626
1	456010	Other Electric Rev-Financial	0	(62,403,732)	(62,403,732)	0	(40,188,003)	(40,188,003)	0	(22,215,729)	(22,215,729)
1	456015	Other Electric Rev-CT Fuel Sales	0	31,601,452	31,601,452	0	20,351,335	20,351,335	0	11,250,117	11,250,117
1	456016	Other Electric Rev-Resource Opt	0	3,365,983	3,365,983	0	2,167,693	2,167,693	0	1,198,290	1,198,290
1	456017	Other Electric Rev-Non Resource	0	120,759	120,759	0	77,769	77,769	0	42,990	42,990
1	456018	Other Electric Rev-Extraction	0	313,500	313,500	0	201,894	201,894	0	111,606	111,606
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	765,358	0	765,358	580,746	0	580,746	184,612	0	184,612
1	456100	Transmission Revenue of Others	0	29,239,881	29,239,881	0	18,830,483	18,830,483	0	10,409,398	10,409,398
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,209,391	1,209,391	0	778,848	778,848	0	430,543	430,543
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	(13,232,073)	0	(13,232,073)	(6,927,639)	0	(6,927,639)	(6,304,434)	0	(6,304,434)
1	456329	Amortization Res Decoupling Deferral	14,896,825	0	14,896,825	9,275,992	0	9,275,992	5,620,833	0	5,620,833
1	456338	Non-res Decoupling Deferred Rev	2,073,585	0	2,073,585	1,938,198	0	1,938,198	135,387	0	135,387
1	456339	Amortization Non-res Decoupling	(859,314)	0	(859,314)	(1,258,779)	0	(1,258,779)	399,465	0	399,465
1	456380	Other Electric Revenue-Clearwater	320,797	0	320,797	0	0	0	320,797	0	320,797
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,659,577)	(3,659,577)	0	(2,356,768)	(2,356,768)	0	(1,302,809)	(1,302,809)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,659,577	3,659,577	0	2,356,768	2,356,768	0	1,302,809	1,302,809
1	456730	Other Elec Rev-Intraco Thermal	0	9,000,790	9,000,790	0	5,796,509	5,796,509	0	3,204,281	3,204,281
TOTAL ACCOUNT 456			4,149,251	18,304,687	22,453,938	3,867,290	11,788,219	15,655,509	281,961	6,516,468	6,798,429

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	200,288,317	200,288,317	0	128,985,676	128,985,676	0	71,302,641	71,302,641
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,553,432	1,553,432	0	1,000,410	1,000,410	0	553,022	553,022
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,389,176	0	10,389,176	0	0	0	10,389,176	0	10,389,176
1	555550	Non Monetary - Exchange Power	0	32,233	32,233	0	20,758	20,758	0	11,475	11,475
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,524,359	3,524,359	0	2,269,687	2,269,687	0	1,254,672	1,254,672
1	555710	Intercompany Purchase	0	1,209,391	1,209,391	0	778,848	778,848	0	430,543	430,543
1	555740	Purchased Power - EIM	0	26,003,953	26,003,953	0	16,746,546	16,746,546	0	9,257,407	9,257,407
TOTAL ACCOUNT 555			10,389,176	232,611,685	243,000,861	0	149,801,925	149,801,925	10,389,176	82,809,760	93,198,936

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	38,997	5,913,321	5,952,318	38,997	3,808,179	3,847,176	0	2,105,142	2,105,142
1	557010	Other Power Supply Expense - Financial	0	(33,811,014)	(33,811,014)	0	(21,774,293)	(21,774,293)	0	(12,036,721)	(12,036,721)
1	557018	Merchandise Processing Fee	0	49,804	49,804	0	32,074	32,074	0	17,730	17,730
1	557150	Fuel - Economic Dispatch	0	24,765,387	24,765,387	0	15,948,909	15,948,909	0	8,816,478	8,816,478
1	557160	Power Supply Expense - Miscellaneous	0	452,244	452,244	0	291,245	291,245	0	160,999	160,999
99	557161	Unbilled Add-Ons	873,199	0	873,199	480,298	0	480,298	392,901	0	392,901
1	557165	Other Resource Costs-CAISO Charges	0	990,994	990,994	0	638,200	638,200	0	352,794	352,794
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,436	205,436	0	113,564	113,564
1	557170	Broker Fees - Power	0	739,318	739,318	0	476,121	476,121	0	263,197	263,197
1	557171	REC Broker Fees	0	42,439	42,439	0	27,331	27,331	0	15,108	15,108
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,322,109	0	1,322,109	1,322,109	0	1,322,109	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(36,911,514)	0	(36,911,514)	(36,911,514)	0	(36,911,514)	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	6,055,286	0	6,055,286	6,055,286	0	6,055,286	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,120,345	0	1,120,345	1,120,345	0	1,120,345	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,853,797)	0	(2,853,797)	(2,853,797)	0	(2,853,797)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,868,276)	0	(8,868,276)	0	0	0	(8,868,276)	0	(8,868,276)
99	557390	Idaho PCA Amortization	5,957,926	0	5,957,926	0	0	0	5,957,926	0	5,957,926
1	557395	Optional Renewable Power Expense Offset	0	1,600	1,600	0	1,030	1,030	0	570	570
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,139,003	5,139,003	0	3,309,518	3,309,518	0	1,829,485	1,829,485
1	557711	Turbine Gas Bookout Offset	0	(5,139,003)	(5,139,003)	0	(3,309,518)	(3,309,518)	0	(1,829,485)	(1,829,485)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	36,811,030	36,811,030	0	23,706,303	23,706,303	0	13,104,727	13,104,727
TOTAL ACCOUNT 557			(32,447,047)	36,274,123	3,827,076	(30,250,778)	23,360,535	(6,890,243)	(2,196,269)	12,913,588	10,717,319

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	489,530	267,107	756,637	405,765	173,563	579,328	83,765	93,544	177,309
99	908600	Public Purpose Tariff Rider Expense Offset	30,995,922	0	30,995,922	23,930,664	0	23,930,664	7,065,258	0	7,065,258
99	908610	Limited Income Tax Refund Program	161,528	0	161,528	161,528	0	161,528	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(480,900)	0	(480,900)	(253,047)	0	(253,047)	(227,853)	0	(227,853)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,166,080	267,107	31,433,187	24,244,910	173,563	24,418,473	6,921,170	93,544	7,014,714

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.979%	35.021%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		4.977%	4.982%
	Total Weighted Cost		2.785%	2.788%
E-APL	Net Rate Base	3,285,500,191	2,202,121,436	1,083,378,755
	Interest Deduction for FIT Calculation	91,533,682	61,329,082	30,204,600
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,187,846,025	798,703,353	389,142,672
E-OPS	Less: Operating & Maintenance Expense	757,751,799	482,496,885	275,254,914
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	167,602,119	115,805,125	51,796,994
E-OTX	Less: Taxes Other than FIT	78,631,911	66,188,712	12,443,199
	Net Operating Income Before FIT	183,860,196	134,212,631	49,647,565
E-INT	Less: Interest Expense	91,533,682	61,329,082	30,204,600
E-OTX	Less: ID ITC Deferred & Amortization	(26,487)	0	(26,487)
E-SCM	Plus: Schedule M Adjustments	(169,510,819)	(128,150,202)	(41,360,617)
	Taxable Net Operating Income	(77,210,792)	(55,266,653)	(21,944,139)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(16,214,266)	(11,605,997)	(4,608,269)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(16,214,266)	(11,605,997)	(4,608,269)
E-DTE	Deferred FIT	27,519,994	21,722,406	5,797,588
E-DTE	Customer Tax Credit Amortization	(37,744,777)	(23,420,660)	(14,324,117)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(26,923,837)	(13,616,454)	(13,307,383)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	84,227,368	113,696,326	197,923,694	58,196,564	74,760,701	132,957,265	26,030,804	38,935,625	64,966,429
12	997001 Contributions In Aid of Construction	0	15,184,987	15,184,987	0	10,129,753	10,129,753	0	5,055,234	5,055,234
12	997002 Injuries and Damages	0	57,000	57,000	0	38,024	38,024	0	18,976	18,976
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	(839,133)	(839,133)	0	(559,777)	(559,777)	0	(279,356)	(279,356)
99	997007 Idaho PCA	(3,470,124)	0	(3,470,124)	0	0	0	(3,470,124)	0	(3,470,124)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	324,337	324,337	0	216,362	216,362	0	107,975	107,975
99	997018 DSM Tariff Rider	(11,012,216)	64	(11,012,152)	(9,657,742)	43	(9,657,699)	(1,354,474)	21	(1,354,453)
12	997020 FAS87 Current Pension Accrual	0	(1,789,247)	(1,789,247)	0	(1,193,589)	(1,193,589)	0	(595,658)	(595,658)
12	997027 Uncollectibles	1,763,775	(3,091,860)	(1,328,085)	1,077,563	(2,062,549)	(984,986)	686,212	(1,029,311)	(343,099)
99	997031 Decoupling Mechanism	(2,879,023)	0	(2,879,023)	(3,027,772)	0	(3,027,772)	148,749	0	148,749
12	997032 Interest Rate Swaps	0	9,570,760	9,570,760	0	6,384,558	6,384,558	0	3,186,202	3,186,202
99	997033 BPA Residential Exchange	(588,371)	0	(588,371)	(482,056)	0	(482,056)	(106,315)	0	(106,315)
99	997034 Montana Hydro Settlement	(1,609,813)	(24,450,400)	(26,060,213)	(1,036,720)	(16,367,831)	(17,404,551)	(573,093)	(8,082,569)	(8,655,662)
99	997035 Leases	0	53,602	53,602	0	35,883	35,883	0	17,719	17,719
99	997043 Washington Deferred Power Costs	(28,544,066)	0	(28,544,066)	(28,544,066)	0	(28,544,066)	0	0	0
12	997044 Non-Monetary Power Costs	0	32,233	32,233	0	21,502	21,502	0	10,731	10,731
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(7,082,083)	(7,082,083)	0	(4,724,387)	(4,724,387)	0	(2,357,696)	(2,357,696)
12	997049 Tax Depreciation	0	(174,929,131)	(174,929,131)	0	(116,693,474)	(116,693,474)	0	(58,235,657)	(58,235,657)
99	997058 Colstrip Community Fund	687,500	0	687,500	687,500	0	687,500	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	589,765	589,765	0	294,321	294,321
99	997065 Amortization - Unbilled Revenue Add-Ins	1,074,045	0	1,074,045	811,460	0	811,460	262,585	0	262,585
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	25,143,721	25,143,721	0	16,773,125	16,773,125	0	8,370,596	8,370,596
12	997081 Deferred Compensation	0	(24,159)	(24,159)	0	(16,116)	(16,116)	0	(8,043)	(8,043)
4	997082 Meal Disallowances	0	650,913	650,913	0	435,741	435,741	0	215,172	215,172
12	997083 Paid Time Off	0	662,478	662,478	0	441,932	441,932	0	220,546	220,546
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(310,203)	0	(310,203)	0	0	0	(310,203)	0	(310,203)
99	997095 WA REC Deferral	(1,733,452)	0	(1,733,452)	(1,733,452)	0	(1,733,452)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,827	21,827	0	10,893	10,893
99	997098 Provision for Rate Refund	(116,968)	0	(116,968)	(116,968)	0	(116,968)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(64,672)	(64,672)	0	(43,142)	(43,142)	0	(21,530)	(21,530)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(101,657,535)	(101,657,535)	0	(67,814,725)	(67,814,725)	0	(33,842,810)	(33,842,810)
99	997102 Amort Idaho Earnings Test (254229)	(85,871)	0	(85,871)	0	0	0	(85,871)	0	(85,871)
99	997107 MDM System	(16,540,541)	0	(16,540,541)	(16,540,541)	0	(16,540,541)	0	0	0
99	997109 Tax Reform Amortization	(16,614)	0	(16,614)	0	0	0	(16,614)	0	(16,614)
99	997110 FISERVE	77,798	(222,175)	(144,377)	0	(148,211)	(148,211)	77,798	(73,964)	3,834
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,662)	(106,662)	0	(53,229)	(53,229)
12	997114 AFUDC Debt CWIP	0	(1,599,823)	(1,599,823)	0	(1,067,226)	(1,067,226)	0	(532,597)	(532,597)
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(3,944,526)	0	(3,944,526)	(2,606,590)	0	(2,606,590)	(1,337,936)	0	(1,337,936)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	10,731,353	10,731,353	0	7,158,778	7,158,778	0	3,572,575	3,572,575
99	997120 Transportation Tax Disallowance	0	47,973	47,973	0	32,002	32,002	0	15,971	15,971
99	997122 Regulatory Fees	(1,130,776)	0	(1,130,776)	(1,130,776)	0	(1,130,776)	0	0	0
99	997123 EIM Deferred O&M	87,390	0	87,390	0	0	0	87,390	0	87,390
99	997125 COVID-19	(654,986)	0	(654,986)	(334,447)	0	(334,447)	(320,539)	0	(320,539)
99	997126 Prepaid Expenses	0	(670,767)	(670,767)	0	(447,462)	(447,462)	0	(223,305)	(223,305)
99	997127 CARES Act SS Deferral	0	297	297	0	198	198	0	99	99
99	997128 Meters Expensed	0	(5,430,513)	(5,430,513)	0	(3,622,641)	(3,622,641)	0	(1,807,872)	(1,807,872)
99	997129 Mixed Service Costs (IDD#5)	0	(32,008,333)	(32,008,333)	0	(21,352,439)	(21,352,439)	0	(10,655,894)	(10,655,894)
99	997130 Wild Fire Resiliency Deferral	(6,526,988)	0	(6,526,988)	(2,853,939)	0	(2,853,939)	(3,673,049)	0	(3,673,049)
99	997132 Battery Storage Deferral	29,721	0	29,721	29,721	0	29,721	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(937,893)	0	(937,893)	(937,893)	0	(937,893)	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	63,000	0	63,000	63,000	0	63,000	0	0	0
99	997137 CEIP	(835,758)	0	(835,758)	(835,758)	0	(835,758)	0	0	0
99	997138 Intervenor Funding	(81,740)	0	(81,740)	(81,740)	0	(81,740)	0	0	0
99	997139 Pension Settlement	0	416,335	416,335	0	277,733	277,733	0	138,602	138,602
99	997140 Insurance Balancing	(171,238)	0	(171,238)	(171,238)	0	(171,238)	0	0	0
99	997141 CCA	647,640	0	647,640	0	0	0	647,640	0	647,640
99	997143 Depreciation Rate Deferral	(318,252)	0	(318,252)	0	0	0	(318,252)	0	(318,252)
TOTAL SCHEDULE M ADJUSTMENTS		7,019,718	(176,530,537)	(169,510,819)	(9,247,898)	(118,902,304)	(128,150,202)	16,267,616	(57,628,233)	(41,360,617)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.709%	33.291%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	16,313,159	16,313,159	0	10,882,345	10,882,345	0	5,430,814	5,430,814
99	410100	Deferred Federal Income Tax Expense - Washingto	13,441,709	0	13,441,709	13,441,709	0	13,441,709	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,321,590	0	2,321,590	0	0	0	2,321,590	0	2,321,590
	410100	Total	15,763,299	16,313,159	32,076,458	13,441,709	10,882,345	24,324,054	2,321,590	5,430,814	7,752,404
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,862,234)	(9,862,234)	0	(6,578,724)	(6,578,724)	0	(3,283,510)	(3,283,510)
99	411100	Deferred Federal Income Tax Expense - Washingto	735,743	0	735,743	735,743	0	735,743	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(416,639)	0	(416,639)	0	0	0	(416,639)	0	(416,639)
	411100	Total	319,104	(9,862,234)	(9,543,130)	735,743	(6,578,724)	(5,842,981)	(416,639)	(3,283,510)	(3,700,149)
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	3,241,333	0	3,241,333	3,241,333	0	3,241,333	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,745,333	0	1,745,333	0	0	0	1,745,333	0	1,745,333
	410193	Total	4,986,666	0	4,986,666	3,241,333	0	3,241,333	1,745,333	0	1,745,333
Total Deferred Federal Income Tax Expense			21,069,069	6,450,925	27,519,994	17,418,785	4,303,621	21,722,406	3,650,284	2,147,304	5,797,588
99	411193	Customer Tax Credit Amortization - Washington	(23,420,660)	0	(23,420,660)	(23,420,660)	0	(23,420,660)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(14,324,117)	0	(14,324,117)	0	0	0	(14,324,117)	0	(14,324,117)
	411193	Total	(37,744,777)	0	(37,744,777)	(23,420,660)	0	(23,420,660)	(14,324,117)	0	(14,324,117)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.709%			33.291%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	67,891	67,891	0	43,722	43,722	0	24,169	24,169
1	408140	State Kwh Generation Tax	0	1,331,843	1,331,843	0	857,707	857,707	0	474,136	474,136
1	408150	R&P Property Tax--Production	0	11,636,029	11,636,029	0	7,493,603	7,493,603	0	4,142,426	4,142,426
1	408180	R&P Property Tax--Transmission	0	3,629,197	3,629,197	0	2,337,203	2,337,203	0	1,291,994	1,291,994
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	16,685,133	16,685,133	0	10,745,226	10,745,226	0	5,939,907	5,939,907
DISTRIBUTION											
99	408110	State Excise Tax	24,608,922	0	24,608,922	24,608,757	0	24,608,757	165	0	165
99	408120	Municipal Occupation & License Tax	24,547,151	0	24,547,151	21,205,925	0	21,205,925	3,341,226	0	3,341,226
99	408160	Miscellaneous State or Local Tax--WA & ID	75	0	75	0	0	0	75	0	75
99	408170	R&P Property Tax--Distribution	6,035,225	0	6,035,225	5,041,654	0	5,041,654	993,571	0	993,571
99	409100	State Income Tax--Idaho	17	0	17	0	0	0	17	0	17
99	411410	State Income Tax--Idaho ITC Deferred	23	0	23	0	0	0	23	0	23
99	411420	State Income Tax--Idaho ITC Amortization	(26,510)	0	(26,510)	0	0	0	(26,510)	0	(26,510)
TOTAL DISTRIBUTION			55,164,903	0	55,164,903	50,856,336	0	50,856,336	4,308,567	0	4,308,567
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,110,105	5,671,770	6,781,875	790,297	3,796,853	4,587,150	319,808	1,874,917	2,194,725
TOTAL A&G			1,110,105	5,671,770	6,781,875	790,297	3,796,853	4,587,150	319,808	1,874,917	2,194,725
TOTAL TAXES OTHER THAN FIT			56,275,008	22,356,903	78,631,911	51,646,633	14,542,079	66,188,712	4,628,375	7,814,824	12,443,199

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

Report ID:
E-PLT-12E

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Twelve Months Ended November 30, 2023

Ending Balance Basis

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,166,666	7,166,666	0	4,615,333	4,615,333	0	2,551,333	2,551,333
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	985,673	985,673	0	634,773	634,773	0	350,900	350,900
1	182381	CDA Settlement Past Storage	0	26,633,079	26,633,079	0	17,151,703	17,151,703	0	9,481,376	9,481,376
1	302000	Franchises & Consents	2,755,056	44,049,218	46,804,274	2,755,056	28,367,696	31,122,752	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,886,972	105,249,228	111,136,200	5,886,972	70,456,991	76,343,963	0	34,792,237	34,792,237
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	29,027,930	29,027,930	0	19,432,167	19,432,167	0	9,595,763	9,595,763
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	4,672,162	58,365	4,730,527	4,672,162	39,071	4,711,233	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	14,247,472	14,247,472	0	9,537,685	9,537,685	0	4,709,787	4,709,787
TOTAL INTANGIBLE PLANT			13,633,906	342,864,467	356,498,373	13,633,906	227,163,463	240,797,369	0	115,701,004	115,701,004
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,484,283	2,484,283	0	1,373,299	1,373,299
1	311XXX	Structures & Improvements	111,799,191	29,510,795	141,309,986	73,045,266	19,004,952	92,050,218	38,753,925	10,505,843	49,259,768
1	312000	Boiler Plant	146,641,314	78,554,671	225,195,985	93,322,295	50,589,208	143,911,503	53,319,019	27,965,463	81,284,482
1	313000	Generators	175,951	0	175,951	113,039	0	113,039	62,912	0	62,912
1	314000	Turbogenerator Units	39,583,618	18,659,818	58,243,436	25,874,692	12,016,923	37,891,615	13,708,926	6,642,895	20,351,821
1	315000	Accessory Electric Equipment	18,274,912	12,501,086	30,775,998	11,939,131	8,050,699	19,989,830	6,335,781	4,450,387	10,786,168
1	316000	Miscellaneous Power Plant Equipment	14,833,512	2,476,959	17,310,471	9,692,849	1,595,162	11,288,011	5,140,663	881,797	6,022,460
TOTAL STEAM PRODUCTION PLANT			331,308,498	145,560,911	476,869,409	213,987,272	93,741,227	307,728,499	117,321,226	51,819,684	169,140,910
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	68,393,821	68,393,821	0	44,045,621	44,045,621	0	24,348,200	24,348,200
1	331XXX	Structures & Improvements	0	116,396,870	116,396,870	0	74,959,584	74,959,584	0	41,437,286	41,437,286
1	332XXX	Reservoirs, Dams, & Waterways	0	264,556,407	264,556,407	0	170,374,326	170,374,326	0	94,182,081	94,182,081
1	333000	Waterwheels, Turbines, & Generators	0	236,441,129	236,441,129	0	152,268,087	152,268,087	0	84,173,042	84,173,042
1	334000	Accessory Electric Equipment	0	85,258,474	85,258,474	0	54,906,457	54,906,457	0	30,352,017	30,352,017
1	335XXX	Miscellaneous Power Plant Equipment	0	14,375,579	14,375,579	0	9,257,873	9,257,873	0	5,117,706	5,117,706
1	336000	Roads, Railroads, & Bridges	0	3,888,153	3,888,153	0	2,503,971	2,503,971	0	1,384,182	1,384,182
TOTAL HYDRAULIC PRODUCTION PLANT			0	789,310,433	789,310,433	0	508,315,919	508,315,919	0	280,994,514	280,994,514
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,601,997	17,601,997	0	11,335,686	11,335,686	0	6,266,311	6,266,311
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,719	21,070,719	0	13,569,543	13,569,543	0	7,501,176	7,501,176
1	343000	Prime Movers	0	21,429,793	21,429,793	0	13,800,787	13,800,787	0	7,629,006	7,629,006
1	344000	Generators	0	240,060,730	240,060,730	0	154,599,110	154,599,110	0	85,461,620	85,461,620
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	26,580,183	26,580,183	0	17,117,638	17,117,638	0	9,462,545	9,462,545
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,626,503	1,626,503	0	1,047,468	1,047,468	0	579,035	579,035
TOTAL OTHER PRODUCTION PLANT			0	329,480,455	329,480,455	0	212,185,413	212,185,413	0	117,295,042	117,295,042
TOTAL PRODUCTION PLANT			331,308,498	1,264,351,799	1,595,660,297	213,987,272	814,242,559	1,028,229,831	117,321,226	450,109,240	567,430,466

*****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	29,627,734	30,256,092	410,632	19,080,261	19,490,893	217,726	10,547,473	10,765,199
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	10,997	37,372,495	37,383,492	7,084	24,067,887	24,074,971	3,913	13,304,608	13,308,521
1	353XXX	Station Equipment	12,909,942	373,940,825	386,850,767	8,439,006	240,817,891	249,256,897	4,470,936	133,122,934	137,593,870
1	354000	Towers & Fixtures	15,996,620	1,167,384	17,164,004	10,453,688	751,795	11,205,483	5,542,932	415,589	5,958,521
1	355000	Poles & Fixtures	5,418	378,997,168	379,002,586	3,541	244,074,176	244,077,717	1,877	134,922,992	134,924,869
1	356000	Overhead Conductors & Devices	12,533,937	177,685,907	190,219,844	8,190,827	114,429,724	122,620,551	4,343,110	63,256,183	67,599,293
1	357000	Underground Conduit	0	3,209,528	3,209,528	0	2,066,936	2,066,936	0	1,142,592	1,142,592
1	358000	Underground Conductors & Devices	0	6,687,065	6,687,065	0	4,306,470	4,306,470	0	2,380,595	2,380,595
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748
TOTAL TRANSMISSION PLANT			42,164,106	1,011,217,409	1,053,381,515	27,556,296	651,224,011	678,780,307	14,607,810	359,993,398	374,601,208
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554
99	360400	Land Easements	4,137,551	0	4,137,551	1,372,996	0	1,372,996	2,764,555	0	2,764,555
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	30,995,118	0	30,995,118	23,307,066	0	23,307,066	7,688,052	0	7,688,052
3	362000	Station Equipment	169,839,319	3,300,956	173,140,275	115,676,710	2,262,409	117,939,119	54,162,609	1,038,547	55,201,156
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	582,269,478	0	582,269,478	386,616,410	0	386,616,410	195,653,068	0	195,653,068
99	365000	Overhead Conductors & Devices	363,190,238	0	363,190,238	228,536,806	0	228,536,806	134,653,432	0	134,653,432
99	366000	Underground Conduit	172,584,316	0	172,584,316	114,692,001	0	114,692,001	57,892,315	0	57,892,315
99	367000	Underground Conductors & Devices	290,350,077	0	290,350,077	192,933,854	0	192,933,854	97,416,223	0	97,416,223
99	368000	Line Transformers	356,554,365	0	356,554,365	249,294,239	0	249,294,239	107,260,126	0	107,260,126
99	369XXX	Services	225,310,642	0	225,310,642	145,680,359	0	145,680,359	79,630,283	0	79,630,283
99	371XXX	Installations on Customers' Premises	10,580,433	0	10,580,433	10,580,433	0	10,580,433	0	0	0
99	370XXX	Meters	87,502,528	0	87,502,528	62,717,474	0	62,717,474	24,785,054	0	24,785,054
99	373XXX	Street Light & Signal Systems	83,869,247	0	83,869,247	55,317,523	0	55,317,523	28,551,724	0	28,551,724
TOTAL DISTRIBUTION PLANT			2,389,386,081	3,300,956	2,392,687,037	1,597,090,236	2,262,409	1,599,352,645	792,295,845	1,038,547	793,334,392
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,886,075	11,386,501	800,859	6,618,035	7,418,894	699,567	3,268,040	3,967,607
4	390XXX	Structures & Improvements	27,753,091	110,221,354	137,974,445	18,115,894	73,785,481	91,901,375	9,637,197	36,435,873	46,073,070
4	391XXX	Office Furniture & Equipment	2,557,081	51,385,409	53,942,490	2,541,661	34,398,934	36,940,595	15,420	16,986,475	17,001,895
4	392XXX	Transportation Equipment	40,396,909	33,031,107	73,428,016	27,346,006	22,112,014	49,458,020	13,050,903	10,919,093	23,969,996
4	393000	Stores Equipment	874,192	4,282,769	5,156,961	685,704	2,867,014	3,552,718	188,488	1,415,755	1,604,243
4	394000	Tools, Shop & Garage Equipment	3,056,208	18,406,878	21,463,086	1,778,213	12,322,116	14,100,329	1,277,995	6,084,762	7,362,757
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	414,657	3,819,787	4,234,444	398,866	2,557,080	2,955,946	15,791	1,262,707	1,278,498
4	396XXX	Power Operated Equipment	20,764,255	6,130,166	26,894,421	12,864,330	4,103,717	16,968,047	7,899,925	2,026,449	9,926,374
4	397XXX	Communications Equipment	32,278,425	103,075,080	135,353,505	22,878,002	69,001,551	91,879,553	9,400,423	34,073,529	43,473,952
4	398000	Miscellaneous Equipment	10,369	872,193	882,562	0	583,872	583,872	10,369	288,321	298,690
TOTAL GENERAL PLANT			129,605,613	341,227,605	470,833,218	87,409,535	228,427,995	315,837,530	42,196,078	112,799,610	154,995,688
TOTAL PLANT IN SERVICE			2,906,098,204	2,962,962,236	5,869,060,440	1,939,677,245	1,923,320,437	3,862,997,682	966,420,959	1,039,641,799	2,006,062,758

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(295,969,978)	(81,674,983)	(377,644,961)	(196,265,291)	(52,598,689)	(248,863,980)	(99,704,687)	(29,076,294)	(128,780,981)
E-ADEP		Hydro Production Plant	0	(202,855,155)	(202,855,155)	0	(130,638,720)	(130,638,720)	0	(72,216,435)	(72,216,435)
E-ADEP		Other Production Plant	0	(179,183,933)	(179,183,933)	0	(115,394,453)	(115,394,453)	0	(63,789,480)	(63,789,480)
E-ADEP		Transmission Plant	(28,050,638)	(257,258,832)	(285,309,470)	(17,199,258)	(165,674,688)	(182,873,946)	(10,851,380)	(91,584,144)	(102,435,524)
E-ADEP		Distribution Plant	(783,814,219)	(570,307)	(784,384,526)	(489,346,327)	(390,877)	(489,737,204)	(294,467,892)	(179,430)	(294,647,322)
E-ADEP		General Plant	(53,791,801)	(120,434,627)	(174,226,428)	(34,212,970)	(80,622,552)	(114,835,522)	(19,578,831)	(39,812,075)	(59,390,906)
		TOTAL ACCUMULATED DEPRECIATION	(1,161,626,636)	(841,977,837)	(2,003,604,473)	(737,023,846)	(545,319,979)	(1,282,343,825)	(424,602,790)	(296,657,858)	(721,260,648)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,553,657)	(19,553,657)	0	(12,592,555)	(12,592,555)	0	(6,961,102)	(6,961,102)
E-AAMT		Distribution-Franchises/Misc Intangibles	(565,641)	0	(565,641)	(565,641)	0	(565,641)	0	0	0
E-AAMT		General Plant - 303000	0	(3,916,358)	(3,916,358)	0	(2,618,700)	(2,618,700)	0	(1,297,658)	(1,297,658)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,938,865)	(133,149,617)	(139,088,482)	(5,938,865)	(89,134,347)	(95,073,212)	0	(44,015,270)	(44,015,270)
E-AAMT		General Plant - 390200, 396200	0	(1,547,034)	(1,547,034)	0	(1,035,631)	(1,035,631)	0	(511,403)	(511,403)
		TOTAL ACCUMULATED AMORTIZATION	(6,504,506)	(158,166,666)	(164,671,172)	(6,504,506)	(105,381,233)	(111,885,739)	0	(52,785,433)	(52,785,433)
		TOTAL ACCUMULATED DEPR/AMORT	(1,168,131,142)	(1,000,144,503)	(2,168,275,645)	(743,528,352)	(650,701,212)	(1,394,229,564)	(424,602,790)	(349,443,291)	(774,046,081)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,737,967,062	1,962,817,733	3,700,784,795	1,196,148,893	1,272,619,225	2,468,768,118	541,818,169	690,198,508	1,232,016,677
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(543,816,779)	(543,816,779)	0	(362,774,735)	(362,774,735)	0	(181,042,044)	(181,042,044)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,062,818)	(47,062,818)	0	(31,505,262)	(31,505,262)	0	(15,557,556)	(15,557,556)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,777,859)	(4,777,859)	0	(3,198,442)	(3,198,442)	0	(1,579,417)	(1,579,417)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
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	(5,592,947)	(5,592,947)	0	(3,601,858)	(3,601,858)	0	(1,991,089)	(1,991,089)
1		ADFIT - CDA Settlement Costs (283333)	0	(206,991)	(206,991)	0	(133,302)	(133,302)	0	(73,689)	(73,689)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(921,490)	(921,490)	0	(614,717)	(614,717)	0	(306,773)	(306,773)
		TOTAL ACCUMULATED DFIT	0	(602,383,921)	(602,383,921)	0	(401,831,688)	(401,831,688)	0	(200,552,233)	(200,552,233)
		NET ELECTRIC UTILITY PLANT	1,737,967,062	1,360,433,812	3,098,400,874	1,196,148,893	870,787,537	2,066,936,430	541,818,169	489,646,275	1,031,464,444

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.538%	31.462%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.709%	33.291%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,737,967,062	1,360,433,812	3,098,400,874	#####	870,787,537	2,066,936,430	541,818,169	489,646,275	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,113,009	43,948,971	52,061,980	6,129,213	29,420,760	35,549,973	1,983,796	14,528,211	16,512,007
4	Accumulated Amortization - AFUDC (182318)	(1,581,465)	(7,008,985)	(8,590,450)	(1,194,202)	(4,692,025)	(5,886,227)	(387,263)	(2,316,960)	(2,704,223)
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)	2,319,300	0	2,319,300	0	0	0	2,319,300	0	2,319,300
99	ADFIT - Boulder Park Disallowed (190040)	58,947	0	58,947	0	0	0	58,947	0	58,947
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337)	14,686,154	0	14,686,154	14,686,154	0	14,686,154	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,238,364	0	22,238,364	22,238,364	0	22,238,364	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,754,148)	0	(7,754,148)	(7,754,148)	0	(7,754,148)	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)	(4,475,130)	0	(4,475,130)	(1,323,531)	0	(1,323,531)	(3,151,599)	0	(3,151,599)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(16,122,784)	0	(16,122,784)	(15,438,745)	0	(15,438,745)	(684,039)	0	(684,039)
99	ADFIT-Customer Tax Credit (190393)	3,385,784	0	3,385,784	3,242,136	0	3,242,136	143,648	0	143,648
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,257,593)	0	(7,257,593)	(4,247,863)	0	(4,247,863)	(3,009,730)	0	(3,009,730)
99	Colstrip-Regulatory Asset (182327)	19,013,415	0	19,013,415	10,975,374	0	10,975,374	8,038,041	0	8,038,041
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	217,268	0	217,268	419,127	0	419,127	(201,859)	0	(201,859)
99	Colstrip Reg Asset ADFIT (283376)	(2,747,130)	0	(2,747,130)	(1,893,044)	0	(1,893,044)	(854,086)	0	(854,086)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(7,977,702)	0	(7,977,702)	(5,679,116)	0	(5,679,116)	(2,298,586)	0	(2,298,586)
99	Colstrip ARO Liability (230027)	(13,366,698)	0	(13,366,698)	(8,735,140)	0	(8,735,140)	(4,631,558)	0	(4,631,558)
99	Colstrip ARO ADFIT (190376)	2,807,006	0	2,807,006	1,834,379	0	1,834,379	972,627	0	972,627
99	Colstrip ARO ADFIT (283377)	(1,519,300)	0	(1,519,300)	(895,068)	0	(895,068)	(624,232)	0	(624,232)
99	Customer Deposits (235199)	(8,449)	0	(8,449)	(8,449)	0	(8,449)	0	0	0
C-WKC	Working Capital	127,518,018	0	127,518,018	88,159,481	0	88,159,481	39,358,537	0	39,358,537
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	150,159,331	36,939,986	187,099,317	110,456,271	24,728,735	135,185,006	39,703,060	12,211,251	51,914,311
	NET RATE BASE	1,888,126,393	1,397,373,798	3,285,500,191	#####	895,516,272	2,202,121,436	581,521,229	501,857,526	#####

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	4,222,211	4,222,211			4,222,211	4,222,211		2,719,104	2,719,104		1,503,107	1,503,107		
	Steam (ED-ID)	4,367,630	4,367,630		4,367,630		4,367,630				4,367,630		4,367,630		
	Steam (ED-WA)	11,304,693	11,304,693		11,304,693		11,304,693	11,304,693		11,304,693					
1	Hydro (ED-AN)	16,603,702	16,603,702			16,603,702	16,603,702		10,692,784	10,692,784		5,910,918	5,910,918		
1	Other (ED-AN)	11,017,117	11,017,117			11,017,117	11,017,117		7,095,023	7,095,023		3,922,094	3,922,094		
Total Electric Production		47,515,353	47,515,353			15,672,323	31,843,030	47,515,353	11,304,693	20,506,911	31,811,604	4,367,630	11,336,119	15,703,749	
Electric Transmission															
1	ED-AN	20,150,232	20,150,232				20,150,232	20,150,232		12,976,749	12,976,749		7,173,483	7,173,483	
	ED-ID	276,622	276,622		276,622		276,622				276,622			276,622	
	ED-WA	521,884	521,884		521,884		521,884	521,884		521,884				521,884	
Total Electric Transmission		20,948,738	20,948,738			798,506	20,150,232	20,948,738	521,884	12,976,749	13,498,633	276,622	7,173,483	7,450,105	
Electric Distribution															
3	ED-AN	86,415	86,415				86,415	86,415		59,227	59,227		27,188	27,188	
	ED-ID	20,493,271	20,493,271		20,493,271		20,493,271				20,493,271			20,493,271	
	ED-WA	39,588,873	39,588,873		39,588,873		39,588,873	39,588,873		39,588,873				39,588,873	
Total Electric Distribution		60,168,559	60,168,559			60,082,144	86,415	60,168,559	39,588,873	59,227	39,648,100	20,493,271	27,188	20,520,459	
Gas Underground Storage															
	GD-AN	763,833		763,833											
	GD-OR	129,447			129,447										
Total Gas Underground Storage		893,280		763,833	129,447										
Gas Distribution															
	GD-AN	57,432		57,432											
	GD-ID	7,182,520		7,182,520											
	GD-WA	16,899,927		16,899,927											
	GD-OR	10,962,765			10,962,765										
Total Gas Distribution		35,102,644		24,139,879	10,962,765										
General Plant															
4	ED-AN	2,819,163	2,819,163				2,819,163	2,819,163		1,887,232	1,887,232		931,931	931,931	
	ED-ID	521,094	521,094		521,094		521,094				521,094			521,094	
	ED-WA	1,409,077	1,409,077		1,409,077		1,409,077	1,409,077		1,409,077				1,409,077	
7,4	CD-AA	22,310,135	15,642,082	4,619,983	2,048,070		15,642,082	15,642,082		10,471,279	10,471,279		5,170,803	5,170,803	
9,4	CD-AN	759,960	586,256	173,704			586,256	586,256		392,457	392,457		193,799	193,799	
9	CD-ID	482,464	372,187	110,277		372,187		372,187				372,187		372,187	
9	CD-WA	2,086,404	1,609,515	476,889		1,609,515		1,609,515	1,609,515		1,609,515			1,609,515	
8	GD-AA	355,028		245,094	109,934										
	GD-AN	28,995		28,995											
	GD-ID	42,025		42,025											
	GD-WA	1,095,188		1,095,188											
	GD-OR	189,404			189,404										
Total General Plant		32,098,937	22,959,374	6,792,155	2,347,408		3,911,873	19,047,501	22,959,374	3,018,592	12,750,968	15,769,560	893,281	6,296,533	7,189,814
Total Depreciation Expense		196,727,511	151,592,024	31,695,867	13,439,620		80,464,846	71,127,178	151,592,024	54,434,042	46,293,855	100,727,897	26,030,804	24,833,323	50,864,127

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	68.538%	31.462%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	918,401	918,401			918,401	918,401		591,450	591,450		326,951	326,951		
1	Misc Intangible Plt (30300)	ED-AN	262,452	262,452			262,452	262,452		169,019	169,019		93,433	93,433		
Total Production/Transmission			1,180,853	1,180,853			1,180,853	1,180,853		760,469	760,469		420,384	420,384		
Distribution																
	Franchises (302000)	ED-WA	109,742	109,742		109,742	109,742		109,742	109,742						
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866						
Total Distribution			115,608	115,608		115,608	115,608		115,608	115,608						
General Plant - 303000																
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702		96,146	96,146	
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833		2,672	2,672	
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	6,728			6,728										
Total General Plant - 303000			470,946	298,353	127,783	44,810		298,353	298,353		199,535	199,535		98,818	98,818	
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	47,607,441	33,378,529	9,858,549	4,370,363		33,378,529	33,378,529		22,344,589	22,344,589		11,033,940	11,033,940	
9,4		CD-AN	120,097	92,646	27,451			92,646	92,646		62,020	62,020		30,626	30,626	
9,4		CD-ID	0	0	0		0	0	0		0	0		0	0	
9,4		CD-WA	3,138,274	2,420,959	717,315		2,420,959	2,420,959	2,420,959		2,420,959	2,420,959		0	0	
4		ED-AN	7,196,337	7,196,337				7,196,337	7,196,337		4,817,444	4,817,444		2,378,893	2,378,893	
		ED-ID	0	0			0	0	0		0	0		0	0	
		ED-WA	1,225,955	1,225,955			1,225,955	1,225,955	1,225,955		1,225,955	1,225,955				
8		GD-AA	129,000		89,055	39,945										
		GD-AN	0		0											
		GD-OR	66,693			66,693										
Total Miscellaneous IT Intangible Plt - 3031XX			59,483,797	44,314,426	10,692,370	4,477,001		3,646,914	40,667,512	44,314,426	3,646,914	27,224,053	30,870,967	0	13,443,459	13,443,459
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0		0											
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0	
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788		139,643	139,643	
		GD-OR	0			0										
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		282,788	282,788		139,643	139,643	
Total Amortization Expense			61,673,635	46,331,671	10,820,153	4,521,811		3,762,522	42,569,149	46,331,671	3,762,522	28,466,845	32,229,367	0	14,102,304	14,102,304

Allocation Ratios:												
Service -			Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho	
7	Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%		1	Production/Transmission Rat	64.400%		35.600%	
8	Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%		4	Jurisdictional 4-Factor Ratio	66.943%		33.057%	
9	Elec/Gas North 4-Factor		77.144%	22.856%	0.000%							

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED DEPRECIATION
For Twelve Months Ended November 30, 2023
Ending Balance Basis

Report ID:
E-ADEP-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(81,674,983)	(81,674,983)			(81,674,983)	(81,674,983)		(52,598,689)	(52,598,689)		(29,076,294)	(29,076,294)	
	Steam (ED-ID)	(99,704,687)	(99,704,687)		(99,704,687)	(99,704,687)	(99,704,687)				(99,704,687)		(99,704,687)	
	Steam (ED-WA)	(196,265,291)	(196,265,291)		(196,265,291)	(196,265,291)	(196,265,291)	(196,265,291)		(196,265,291)			(196,265,291)	
1	Hydro (ED-AN)	(202,855,155)	(202,855,155)			(202,855,155)	(202,855,155)		(130,638,720)	(130,638,720)		(72,216,435)	(72,216,435)	
1	Other (ED-AN)	(179,183,933)	(179,183,933)			(179,183,933)	(179,183,933)		(115,394,453)	(115,394,453)		(63,789,480)	(63,789,480)	
Total Electric Production		(759,684,049)	(759,684,049)		(295,969,978)	(463,714,071)	(759,684,049)		(196,265,291)	(298,631,862)	(494,897,153)	(99,704,687)	(165,082,209)	(264,786,896)
Electric Transmission														
1	ED-AN	(257,258,832)	(257,258,832)			(257,258,832)	(257,258,832)		(165,674,688)	(165,674,688)		(91,584,144)	(91,584,144)	
	ED-ID	(10,851,380)	(10,851,380)		(10,851,380)	(10,851,380)	(10,851,380)				(10,851,380)		(10,851,380)	
	ED-WA	(17,199,258)	(17,199,258)		(17,199,258)	(17,199,258)	(17,199,258)	(17,199,258)		(17,199,258)			(17,199,258)	
Total Electric Transmissic		(285,309,470)	(285,309,470)		(28,050,638)	(257,258,832)	(285,309,470)		(17,199,258)	(165,674,688)	(182,873,946)	(10,851,380)	(91,584,144)	(102,435,524)
Electric Distribution														
3	ED-AN	(570,307)	(570,307)			(570,307)	(570,307)		(390,877)	(390,877)		(179,430)	(179,430)	
	ED-ID	(294,467,892)	(294,467,892)		(294,467,892)	(294,467,892)	(294,467,892)				(294,467,892)		(294,467,892)	
	ED-WA	(489,346,327)	(489,346,327)		(489,346,327)	(489,346,327)	(489,346,327)	(489,346,327)		(489,346,327)			(489,346,327)	
Total Electric Distribution		(784,384,526)	(784,384,526)		(783,814,219)	(570,307)	(784,384,526)		(489,346,327)	(390,877)	(489,737,204)	(294,467,892)	(179,430)	(294,647,322)
Gas Underground Storage														
	GD-AN	(19,910,478)		(19,910,478)										
	GD-OR	(1,762,081)		(1,762,081)										
Total Gas Underground S		(21,672,559)		(19,910,478)		(1,762,081)								
Gas Distribution														
	GD-AN	(2,076,149)		(2,076,149)										
	GD-ID	(107,514,625)		(107,514,625)										
	GD-WA	(200,920,385)		(200,920,385)										
	GD-OR	(149,000,724)		(149,000,724)										
Total Gas Distribution		(459,511,883)		(310,511,159)		(149,000,724)								
General Plant														
4	ED-AN	(36,998,091)	(36,998,091)			(36,998,091)	(36,998,091)		(24,767,632)	(24,767,632)		(12,230,459)	(12,230,459)	
	ED-ID	(13,692,439)	(13,692,439)		(13,692,439)	(13,692,439)	(13,692,439)				(13,692,439)		(13,692,439)	
	ED-WA	(27,150,570)	(27,150,570)		(27,150,570)	(27,150,570)	(27,150,570)	(27,150,570)		(27,150,570)			(27,150,570)	
7,4	CD-AA	(108,959,756)	(76,393,864)	(22,563,386)	(10,002,506)	(76,393,864)	(76,393,864)		(51,140,344)	(51,140,344)		(25,253,520)	(25,253,520)	
9,4	CD-AN	(9,129,372)	(7,042,672)	(2,086,700)		(7,042,672)	(7,042,672)		(4,714,576)	(4,714,576)		(2,328,096)	(2,328,096)	
9	CD-ID	(7,630,494)	(5,886,392)	(1,744,102)		(5,886,392)	(5,886,392)				(5,886,392)		(5,886,392)	
9	CD-WA	(9,154,946)	(7,062,400)	(2,092,546)		(7,062,400)	(7,062,400)	(7,062,400)		(7,062,400)			(7,062,400)	
8	GD-AA	(2,801,079)		(1,933,725)	(867,354)									
	GD-AN	(3,988,865)		(3,988,865)										
	GD-ID	(2,506,363)		(2,506,363)										
	GD-WA	(13,678,269)		(13,678,269)										
	GD-OR	(5,934,505)		(5,934,505)										
Total General Plant		(241,624,749)	(174,226,428)	(50,593,956)	(16,804,365)	(53,791,801)	(120,434,627)	(174,226,428)	(34,212,970)	(80,622,552)	(114,835,522)	(19,578,831)	(39,812,075)	(59,390,906)
Total Accumulated Depr		(2,552,187,236)	(2,003,604,473)	(381,015,593)	(167,567,170)	(1,161,626,636)	(841,977,837)	(2,003,604,473)	(737,023,846)	(545,319,979)	(1,282,343,825)	(424,602,790)	(296,657,858)	(721,260,648)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expense	68.538%	31.462%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID: E-AAMT-12E
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,493,621)	(16,493,621)			(16,493,621)	(16,493,621)		(10,621,892)	(10,621,892)		(5,871,729)	(5,871,729)	
1	Misc Intangible Plt (3030 ED-AN	(3,060,036)	(3,060,036)			(3,060,036)	(3,060,036)		(1,970,663)	(1,970,663)		(1,089,373)	(1,089,373)	
Total Production/Transmission		(19,553,657)	(19,553,657)			(19,553,657)	(19,553,657)		(12,592,555)	(12,592,555)		(6,961,102)	(6,961,102)	
Distribution														
	Franchises (302000) ED-WA	(494,126)	(494,126)			(494,126)	(494,126)	(494,126)				(494,126)	(494,126)	
	Misc Intangible Plt (3030 ED-WA	(71,515)	(71,515)			(71,515)	(71,515)	(71,515)				(71,515)	(71,515)	
Total Distribution		(565,641)	(565,641)			(565,641)	(565,641)	(565,641)				(565,641)	(565,641)	
General Plant - 303000														
7,4	CD-AA	(5,416,052)	(3,797,302)	(1,121,556)	(497,194)	(3,797,302)	(3,797,302)		(2,542,028)	(2,542,028)		(1,255,274)	(1,255,274)	
9,1	CD-AN	(154,332)	(119,056)	(35,276)		(119,056)	(119,056)		(76,672)	(76,672)		(42,384)	(42,384)	
	GD-ID	(173,611)		(173,611)										
	GD-WA	(338,391)		(338,391)										
	GD-OR	(135,057)			(135,057)									
Total General Plant - 303000		(6,217,443)	(3,916,358)	(1,668,834)	(632,251)		(3,916,358)	(3,916,358)		(2,618,700)	(2,618,700)		(1,297,658)	(1,297,658)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(167,708,020)	(117,583,446)	(34,728,978)	(15,395,596)	(117,583,446)	(117,583,446)		(78,713,886)	(78,713,886)		(38,869,560)	(38,869,560)	
9,4	CD-AN	(503,349)	(388,299)	(115,050)		(388,299)	(388,299)		(259,939)	(259,939)		(128,360)	(128,360)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(3,538,254)	(2,729,516)	(808,738)		(2,729,516)	(2,729,516)	(2,729,516)				0	0	
4	ED-AN	(15,177,872)	(15,177,872)			(15,177,872)	(15,177,872)		(10,160,522)	(10,160,522)		(5,017,350)	(5,017,350)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,209,349)	(3,209,349)			(3,209,349)	(3,209,349)	(3,209,349)						
8	GD-AA	(316,280)		(218,344)	(97,936)									
	GD-AN	0		0										
	GD-OR	(77,384)			(77,384)									
Total Misc IT Intangible Plant - 3031XX		(190,530,508)	(139,088,482)	(35,871,110)	(15,570,916)	(5,938,865)	(133,149,617)	(139,088,482)	(5,938,865)	(89,134,347)	(95,073,212)	0	(44,015,270)	(44,015,270)
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	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	0	0	0		0	0	0	0	0		0	0	
4	ED-AN	(1,547,034)	(1,547,034)			(1,547,034)	(1,547,034)		(1,035,631)	(1,035,631)		(511,403)	(511,403)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,547,034)	(1,547,034)	0	0	0	(1,547,034)	(1,547,034)	0	(1,035,631)	(1,035,631)	0	(511,403)	(511,403)
Total Accumulated Amortization		(218,414,283)	(164,671,172)	(37,539,944)	(16,203,167)	(6,504,506)	(158,166,666)	(164,671,172)	(6,504,506)	(105,381,233)	(111,885,739)	0	(52,785,433)	(52,785,433)

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%	35.600%				
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%				
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%								

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended November 30, 2023 Ending Balance Basis	Report ID: C-GPL-12E
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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
	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	
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	
	TOTAL ACCOUNT	19,461,917	800,859	699,567	9,886,074	11,386,500	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,003,700	8,515,822	3,337,190	9,150,688	21,003,700	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	
99	GD-OR / AS	4,448,349	0	0	0	0	0	0	0	0	4,448,349	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	131,794,756	0	0	92,403,939	92,403,939	0	0	27,292,058	27,292,058	0	12,098,759	
9	CD-WA / ID / AN	31,845,802	9,600,072	6,300,008	8,666,727	24,566,807	2,844,443	1,866,654	2,567,898	7,278,995	0	0	
	TOTAL ACCOUNT	214,143,207	18,115,894	9,637,198	110,221,354	137,974,446	27,895,043	1,866,654	29,859,956	59,621,653	4,448,349	12,098,759	16,547,108
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,139,714	1,688,562	7,798	2,443,354	4,139,714	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	
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	
7	CD-AA	69,524,484	0	0	48,745,006	48,745,006	0	0	14,397,130	14,397,130	0	6,382,348	
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	
	TOTAL ACCOUNT	75,451,278	2,541,661	15,420	51,385,409	53,942,490	485,891	2,258	14,573,335	15,061,484	12,109	6,435,195	6,447,304
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,402,230	25,766,598	12,282,924	24,352,708	62,402,230	0	0	0	0	0	0	
99	GD-WA / ID / AN	16,185,665	0	0	0	0	9,953,962	3,413,318	2,818,385	16,185,665	0	0	
99	GD-OR / AS	4,848,994	0	0	0	0	0	0	0	0	4,848,994	0	
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	
9	CD-WA / ID / AN	7,435,389	1,579,408	767,978	3,388,496	5,735,882	467,969	227,547	1,003,991	1,699,507	0	0	
	TOTAL ACCOUNT	98,514,398	27,346,006	13,050,902	33,031,107	73,428,015	10,421,931	3,640,865	5,451,874	19,514,670	4,848,994	722,719	5,571,713

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended November 30, 2023 Ending Balance Basis	Report ID: C-GPL-12E
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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
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	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	
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	
9	CD-WA / ID / AN	6,060,689	626,837	188,488	3,860,072	4,675,397	185,728	55,848	1,143,716	1,385,292	0	0	
	TOTAL ACCOUNT	6,789,140	685,703	188,488	4,282,769	5,156,960	408,081	55,848	1,146,309	1,610,238	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,755,198	1,753,862	530,005	6,471,331	8,755,198	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,888,185	0	0	0	0	2,866,242	584,802	437,141	3,888,185	0	0	
99	GD-OR / AS	1,293,661	0	0	0	0	0	0	0	0	1,293,661	0	
8	GD-AA	5,849,710	0	0	0	0	0	0	4,038,347	4,038,347	0	1,811,363	
7	CD-AA	15,896,943	0	0	11,145,665	11,145,665	0	0	3,291,939	3,291,939	0	1,459,339	
9	CD-WA / ID / AN	2,025,099	24,351	747,989	789,882	1,562,222	7,215	221,625	234,037	462,877	0	0	
	TOTAL ACCOUNT	37,708,796	1,778,213	1,277,994	18,406,878	21,463,085	2,873,457	806,427	8,001,464	11,681,348	1,293,661	3,270,702	4,564,363
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,305,285	398,866	15,791	2,890,628	3,305,285	0	0	0	0	0	0	
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	5,086,893	398,866	15,791	3,819,788	4,234,445	110,331	0	529,872	640,203	18,586	193,659	212,245
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,469,472	12,614,323	7,583,364	5,271,785	25,469,472	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,308,335	0	0	0	0	2,666,249	821,497	820,589	4,308,335	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	
	TOTAL ACCOUNT	31,716,961	12,864,331	7,899,925	6,130,166	26,894,422	2,740,325	915,292	1,074,574	4,730,191	43,834	48,514	92,348

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended November 30, 2023 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,384,271	12,517,315	6,538,924	23,328,032	42,384,271	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	110,180,288	0	0	77,249,604	77,249,604	0	0	22,816,134	22,816,134	0	10,114,550	10,114,550
9	CD-WA/ ID / AN	20,377,261	10,360,687	2,861,499	2,497,444	15,719,630	3,069,808	847,845	739,978	4,657,631	0	0	0
	TOTAL ACCOUNT	174,816,778	22,878,002	9,400,423	103,075,080	135,353,505	3,665,442	1,135,571	23,730,195	28,531,208	742,178	10,189,887	10,932,065
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	294,786	0	6,846	287,940	294,786	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	823,717	0	0	577,525	577,525	0	0	170,575	170,575	0	75,617	75,617
9	CD-WA/ ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,141,774	0	10,370	872,193	882,563	0	1,044	173,183	174,227	9,092	75,892	84,984
	TOTAL GENERAL PLANT	664,947,929	87,409,535	42,196,078	341,227,605	470,833,218	51,872,594	8,523,895	87,284,632	147,681,121	12,283,112	34,150,478	46,433,590

ALLOCATION RATIOS:

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,109,903	5,199,478	0	22,910,425	28,109,903	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	116,779,018	0	0	81,876,105	81,876,105	0	0	24,182,599	24,182,599	0	10,720,314	
9		CD-WA / ID / AN	1,490,985	687,494	0	462,697	1,150,191	203,700	0	137,094	340,794	0	0	
		TOTAL ACCOUNT	147,154,915	5,886,972	0	105,249,227	111,136,199	203,700	0	24,609,915	24,813,615	354,611	10,850,490	11,205,101
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,297,225	0	0	5,297,225	5,297,225	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,087,441	0	0	0	0	0	0	750,715	750,715	0	336,726	
7		CD-AA	33,846,851	0	0	23,730,704	23,730,704	0	0	7,009,006	7,009,006	0	3,107,141	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	40,231,517	0	0	29,027,929	29,027,929	0	0	7,759,721	7,759,721	0	3,443,867	3,443,867
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2023	
Ending Balance 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	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	3,749,705	2,892,635	0	0	2,892,635	857,070	0	0	857,070	0	0	0
		TOTAL ACCOUNT	5,612,477	4,672,162	0	58,365	4,730,527	857,070	0	17,238	874,308	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	384,702	0	0	384,702	384,702	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	19,772,321	0	0	13,862,770	13,862,770	0	0	4,094,452	4,094,452	0	1,815,099	1,815,099
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	20,157,023	0	0	14,247,472	14,247,472	0	0	4,094,452	4,094,452	0	1,815,099	1,815,099
		TOTAL	369,110,048	10,878,850	0	262,029,828	272,908,678	2,083,364	771,517	64,186,567	67,041,448	780,562	28,379,360	29,159,922

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(66,212,701)	(46,423,049)	(13,711,326)	(6,078,326)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,814,609)	(4,777,859)	(1,411,169)	(625,581)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(73,674,264)</u>	<u>(51,845,714)</u>	<u>(15,123,983)</u>	<u>(6,704,567)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended November 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,527,216	6,527,216	0	0	0	0	6,527,216
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	86	86	0	0	0	0	86
7/4	154560 Supply Chain Invoice Price Variance	0	0	84	84	0	0	0	0	84
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	110,505,597	47,871,264	0	158,376,861	88,159,481	39,358,537	22,346,116	8,512,727	0
TOTAL		110,505,597	47,871,264	6,527,490	164,904,351	88,159,481	39,358,537	22,346,116	8,512,727	6,527,490

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	33.057%	28.254%	100.000%
99	Not Allocated						