

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended October 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,019,680	10,472,331	4,547,349
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,019,680	10,472,331	4,547,349
E-APL	Electric Net Rate Base	3,229,708,709	2,161,729,148	1,067,979,561
	RATE OF RETURN	0.465%	0.484%	0.426%

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 Month Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	10-01-2023 thru 10-31-2023	415,147 100.000%	269,857 65.003%	145,290 34.997%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2023 thru 10-31-2023	4,149,206 100.000%	3,262,970 78.641%	886,236 21.359%
	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 Month Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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		Gas North/Oregon 4-Factor		14,581,563	0	10,070,421	4,511,142
		Direct O & M Accts 500 - 894		22,667,120	0	15,453,013	7,214,107
		Direct O & M Accts 901 - 935		1,474,040	0	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only					
		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%
		Average (GD AA)		100.000%	0.000%	69.035%	30.965%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 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 Percentage		680,928	410,798	270,130	0
				100.000%	60.329%	39.671%	0.000%
		Net Direct Plant Percentage		4,005,453,112	3,273,631,745	731,821,367	0
				100.000%	81.729%	18.271%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	308.573%	91.427%	0.000%
				100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2023 thru 10-31-2023	1,588,584,954	1,093,899,854	494,685,100	
				100.000%	68.860%	31.140%	
11		Book Depreciation Percent	10-01-2023 thru 10-31-2023	12,783,467	8,479,107	4,304,360	
				100.000%	66.329%	33.671%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2023 thru 10-31-2023	3,669,299,934 100.000%	2,445,312,909 66.642%	1,223,987,025 33.358%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2023 thru 10-31-2023	294,567,901 100.000%	199,563,040 67.748%	95,004,861 32.252%
14		Net Allocated Schedule M's - AMA Percent	10-01-2023 thru 10-31-2023	-12,963,723 100.000%	-8,726,772 67.317%	-4,236,951 32.683%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	26,943,302	0	26,943,302	17,276,458	0	17,276,458	9,666,844	0	9,666,844
99	442200	Commercial - Firm & Int.	27,535,400	0	27,535,400	19,749,293	0	19,749,293	7,786,107	0	7,786,107
1	442300	Industrial	10,291,055	0	10,291,055	5,758,360	0	5,758,360	4,532,695	0	4,532,695
99	444000	Public Street & Highway Lighting	696,656	0	696,656	435,876	0	435,876	260,780	0	260,780
99	448000	Interdepartmental Revenue	125,474	0	125,474	111,516	0	111,516	13,958	0	13,958
99	499XXX	Unbilled Revenue	4,670,559	0	4,670,559	3,266,560	0	3,266,560	1,403,999	0	1,403,999
		TOTAL SALES TO ULTIMATE CUSTOMERS	70,262,446	0	70,262,446	46,598,063	0	46,598,063	23,664,383	0	23,664,383
1	447XXX	Sales for Resale	0	19,084,570	19,084,570	0	12,290,463	12,290,463	0	6,794,107	6,794,107
		TOTAL SALES OF ELECTRICITY	70,262,446	19,084,570	89,347,016	46,598,063	12,290,463	58,888,526	23,664,383	6,794,107	30,458,490
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	9,826	0	9,826	3,450	0	3,450	6,376	0	6,376
1	453000	Sales of Water & Water Power	0	51,837	51,837	0	33,383	33,383	0	18,454	18,454
1	454000	Rent from Electric Property	2,014,739	6,584	2,021,323	972,019	4,240	976,259	1,042,720	2,344	1,045,064
1	454100	Rent from Trnsmission Joint Use	7,693	0	7,693	2,922	0	2,922	4,771	0	4,771
1	456XXX	Other Electric Revenues	5,382,073	4,694,025	10,076,098	4,159,261	3,022,952	7,182,213	1,222,812	1,671,073	2,893,885
		TOTAL OTHER OPERATING REVENUE	7,414,331	4,752,446	12,166,777	5,137,652	3,060,575	8,198,227	2,276,679	1,691,871	3,968,550
		TOTAL ELECTRIC REVENUE	77,676,777	23,837,016	101,513,793	51,735,715	15,351,038	67,086,753	25,941,062	8,485,978	34,427,040

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	13,904	13,904	0	8,954	8,954	0	4,950	4,950
1	501XXX	Fuel	0	3,163,525	3,163,525	0	2,037,310	2,037,310	0	1,126,215	1,126,215
1	502000	Steam Expense	0	347,463	347,463	0	223,766	223,766	0	123,697	123,697
1	505000	Electric Expense	0	77,986	77,986	0	50,223	50,223	0	27,763	27,763
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	468,806	468,806	0	301,911	301,911	0	166,895	166,895
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	123,782	0	123,782	0	0	0	123,782	0	123,782
		MAINTENANCE									
1	510000	Supervision & Engineering	0	31,996	31,996	0	20,605	20,605	0	11,391	11,391
1	511000	Structures	0	101,497	101,497	0	65,364	65,364	0	36,133	36,133
1	512000	Boiler Plant	0	546,005	546,005	0	351,627	351,627	0	194,378	194,378
1	513000	Electric Plant	0	40,807	40,807	0	26,280	26,280	0	14,527	14,527
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	421,410	421,410	0	271,388	271,388	0	150,022	150,022
		TOTAL STEAM POWER GENERATION EXP	123,782	5,213,399	5,337,181	0	3,357,428	3,357,428	123,782	1,855,971	1,979,753
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	87,831	87,831	0	56,563	56,563	0	31,268	31,268
1	536000	Water for Power	0	97,849	97,849	0	63,015	63,015	0	34,834	34,834
1	537000	Hydraulic Expense	565,503	272,484	837,987	371,140	175,480	546,620	194,363	97,004	291,367
1	538000	Electric Expense	0	557,107	557,107	0	358,777	358,777	0	198,330	198,330
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	728,280	728,280	0	469,012	469,012	0	259,268	259,268
1	540000	Rent	0	136,056	136,056	0	87,620	87,620	0	48,436	48,436
1	540100	MT Trust Funds Land Settlement Rents	492,666	0	492,666	317,277	0	317,277	175,389	0	175,389
		MAINTENANCE									
1	541000	Supervision & Engineering	0	58,231	58,231	0	37,501	37,501	0	20,730	20,730
1	542000	Structures	0	42,000	42,000	0	27,048	27,048	0	14,952	14,952
1	543000	Reservoirs, Dams, & Waterways	0	70,349	70,349	0	45,305	45,305	0	25,044	25,044
1	544000	Electric Plant	0	546,289	546,289	0	351,810	351,810	0	194,479	194,479
1	545000	Miscellaneous Hydraulic Plant	0	30,658	30,658	0	19,744	19,744	0	10,914	10,914
		TOTAL HYDRO POWER GENERATION EXP	1,058,169	2,627,134	3,685,303	688,417	1,691,875	2,380,292	369,752	935,259	1,305,011
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	33,784	33,784	0	21,757	21,757	0	12,027	12,027
1	547XXX	Fuel	0	12,524,452	12,524,452	0	8,065,747	8,065,747	0	4,458,705	4,458,705
1	548000	Generation Expense	0	276,758	276,758	0	178,232	178,232	0	98,526	98,526
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	115,693	115,693	0	74,506	74,506	0	41,187	41,187
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
		MAINTENANCE									
1	551000	Supervision & Engineering	0	74,546	74,546	0	48,008	48,008	0	26,538	26,538
1	552000	Structures	0	4,531	4,531	0	2,918	2,918	0	1,613	1,613
1	553000	Generating & Electric Equipment	0	174,587	174,587	0	112,434	112,434	0	62,153	62,153
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	558,154	558,154	0	359,451	359,451	0	198,703	198,703
		TOTAL OTHER POWER GENERATION EXP	0	13,768,856	13,768,856	0	8,867,143	8,867,143	0	4,901,713	4,901,713

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	930,829	15,821,932	16,752,761	0	10,189,325	10,189,325	930,829	5,632,607	6,563,436
1	556000	System Control & Load Dispatching	0	96,464	96,464	0	62,123	62,123	0	34,341	34,341
E-557	557XXX	Other Expense	2,369,355	2,163,108	4,532,463	472,281	1,393,042	1,865,323	1,897,074	770,066	2,667,140
		TOTAL OTHER POWER SUPPLY EXPENSE	3,300,184	18,081,504	21,381,688	472,281	11,644,490	12,116,771	2,827,903	6,437,014	9,264,917
		TOTAL PRODUCTION OPERATING EXP	4,482,135	39,690,893	44,173,028	1,160,698	25,560,936	26,721,634	3,321,437	14,129,957	17,451,394
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	237,902	237,902	0	153,209	153,209	0	84,693	84,693
1	561000	Load Dispatching	0	248,359	248,359	0	159,943	159,943	0	88,416	88,416
1	562000	Station Expense	0	35,690	35,690	0	22,984	22,984	0	12,706	12,706
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	4,907	4,907	0	3,160	3,160	0	1,747	1,747
1	565XXX	Transmission of Electricity by Others	0	1,482,065	1,482,065	0	954,450	954,450	0	527,615	527,615
1	566000	Miscellaneous Transmission Expense	0	318,732	318,732	0	205,263	205,263	0	113,469	113,469
1	567000	Rent	0	7,657	7,657	0	4,931	4,931	0	2,726	2,726
		MAINTENANCE									
1	568000	Supervision & Engineering	0	25,585	25,585	0	16,477	16,477	0	9,108	9,108
1	569000	Structures	0	47,150	47,150	0	30,365	30,365	0	16,785	16,785
1	570000	Station Equipment	0	405,223	405,223	0	260,964	260,964	0	144,259	144,259
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	84	267,992	268,076	0	172,587	172,587	84	95,405	95,489
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	9,413	9,413	0	6,062	6,062	0	3,351	3,351
		TOTAL TRANSMISSION OPERATING EXP	84	3,090,675	3,090,759	0	1,990,395	1,990,395	84	1,100,280	1,100,364

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,290,494	2,667,556	3,958,050	925,928	1,717,906	2,643,834	364,566	949,650	1,314,216
E-DEPX		Depreciation Expense-Transmission	66,598	1,720,040	1,786,638	43,526	1,107,706	1,151,232	23,072	612,334	635,406
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,467	98,467	0	63,413	63,413	0	35,054	35,054
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	27,147	0	27,147	21,829	0	21,829	5,318	0	5,318
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(242,583)	0	(242,583)	(122,834)	0	(122,834)	(119,749)	0	(119,749)
99	407434	EIM Deferred O&M	(21,554)	0	(21,554)	0	0	0	(21,554)	0	(21,554)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,030,779)	0	(1,030,779)	(707,038)	0	(707,038)	(323,741)	0	(323,741)
99	407451	Deferral CEIP	(87,053)	0	(87,053)	(87,053)	0	(87,053)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(333,282)	0	(333,282)	0	0	0	(333,282)	0	(333,282)
99	407494	Amortization of Schedule 98 REC Rev	(4,718)	0	(4,718)	(4,718)	0	(4,718)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,600,408	1,600,408	0	1,030,662	1,030,662	0	569,746	569,746
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(313,089)	6,178,836	5,865,747	(10,581)	3,979,170	3,968,589	(302,508)	2,199,666	1,897,158
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	4,169,130	48,960,404	53,129,534	1,150,117	31,530,501	32,680,618	3,019,013	17,429,903	20,448,916

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	63,849	224,507	288,356	50,173	176,555	226,728	13,676	47,952	61,628
3	582000	Station Expense	72,372	27,325	99,697	48,136	21,489	69,625	24,236	5,836	30,072
3	583000	Overhead Line Expense	174,728	164,917	339,645	112,947	129,692	242,639	61,781	35,225	97,006
3	584000	Underground Line Expense	156,051	0	156,051	87,506	0	87,506	68,545	0	68,545
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,187	0	5,187	5,187	0	5,187	0	0	0
3	586000	Meter Expense	190,361	739	191,100	161,460	581	162,041	28,901	158	29,059
3	587000	Customer Installations Expense	38,969	5,249	44,218	26,877	4,128	31,005	12,092	1,121	13,213
3	588000	Miscellaneous Distribution Expense	479,922	287,461	767,383	350,076	226,062	576,138	129,846	61,399	191,245
3	589000	Rent	0	22,752	22,752	0	17,892	17,892	0	4,860	4,860
		MAINTENANCE:									
3	590000	Supervision & Engineering	10,921	72,010	82,931	4,376	56,629	61,005	6,545	15,381	21,926
3	591000	Structures	13,146	222	13,368	14,215	175	14,390	(1,069)	47	(1,022)
3	592000	Station Equipment	46,983	3,133	50,116	34,633	2,464	37,097	12,350	669	13,019
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,787,772	(309)	2,787,463	2,283,713	(243)	2,283,470	504,059	(66)	503,993
3	594000	Underground Lines	74,847	0	74,847	59,581	0	59,581	15,266	0	15,266
3	595000	Line Transformers	11,813	0	11,813	7,371	0	7,371	4,442	0	4,442
3	596000	Street Light & Signal System Maintenance Exp	5,478	0	5,478	3,638	0	3,638	1,840	0	1,840
3	597000	Meters	1,210	0	1,210	986	0	986	224	0	224
3	598000	Miscellaneous Distribution Expense	15,594	71,416	87,010	12,092	56,162	68,254	3,502	15,254	18,756
		TOTAL DISTRIBUTION OPERATING EXP	4,149,203	879,422	5,028,625	3,262,967	691,586	3,954,553	886,236	187,836	1,074,072
E-DEPX		Depreciation Expense-Distribution	5,132,227	7,373	5,139,600	3,388,300	5,798	3,394,098	1,743,927	1,575	1,745,502
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,672	0	9,672	9,672	0	9,672	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,175,090	0	4,175,090	3,725,254	0	3,725,254	449,836	0	449,836
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,316,989	7,373	9,324,362	7,123,226	5,798	7,129,024	2,193,763	1,575	2,195,338
		TOTAL DISTRIBUTION EXPENSES	13,466,192	886,795	14,352,987	10,386,193	697,384	11,083,577	3,079,999	189,411	3,269,410

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	13,992	13,992	0	9,095	9,095	0	4,897	4,897
2	902000	Meter Reading Expenses	52,760	10,578	63,338	36,831	6,876	43,707	15,929	3,702	19,631
2	903XXX	Customer Records & Collection Expenses	70,331	643,981	714,312	40,735	418,607	459,342	29,596	225,374	254,970
2	904000	Uncollectible Accounts	176,396	0	176,396	155,571	0	155,571	20,825	0	20,825
2	905000	Misc Customer Accounts	0	4,372	4,372	0	2,842	2,842	0	1,530	1,530
TOTAL CUSTOMER ACCOUNTS EXPENSES			299,487	672,923	972,410	233,137	437,420	670,557	66,350	235,503	301,853
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,226,974	30,333	2,257,307	1,792,755	19,717	1,812,472	434,219	10,616	444,835
2	909000	Advertising	11,105	84,804	95,909	8,946	55,125	64,071	2,159	29,679	31,838
2	910000	Misc Customer Service & Info Exp	0	5,713	5,713	0	3,714	3,714	0	1,999	1,999
TOTAL CUSTOMER SERVICE & INFO EXP			2,238,079	120,850	2,358,929	1,801,701	78,556	1,880,257	436,378	42,294	478,672
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	5	0	5	5	0	5	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			5	0	5	5	0	5	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	143,590	2,955,927	3,099,517	81,799	1,978,786	2,060,585	61,791	977,141	1,038,932
4	921000	Office Supplies & Expenses	277	341,334	341,611	0	228,499	228,499	277	112,835	113,112
4	922000	Admin Exp Transferred--Credit	0	(7,052)	(7,052)	0	(4,721)	(4,721)	0	(2,331)	(2,331)
4	923000	Outside Services Employed	88,502	971,512	1,060,014	86,939	650,359	737,298	1,563	321,153	322,716
4	924000	Property Insurance Premium	0	234,767	234,767	0	157,160	157,160	0	77,607	77,607
4	925XXX	Injuries and Damages	307,459	610,354	917,813	205,221	408,589	613,810	102,238	201,765	304,003
4	926XXX	Employee Pensions and Benefits	314,976	1,403,524	1,718,500	231,306	939,561	1,170,867	83,670	463,963	547,633
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	297,137	381,511	678,648	249,260	245,693	494,953	47,877	135,818	183,695
4	930000	Miscellaneous General Expenses	17,042	487,205	504,247	14,082	326,150	340,232	2,960	161,055	164,015
4	931000	Rents	2,555	84,339	86,894	0	56,459	56,459	2,555	27,880	30,435
4	935000	Maintenance of General Plant	137,001	883,012	1,020,013	100,494	591,115	691,609	36,507	291,897	328,404
TOTAL ADMIN & GEN OPERATING EXP			1,308,639	8,346,433	9,655,072	969,101	5,577,650	6,546,751	339,538	2,768,783	3,108,321

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	281,523	1,617,658	1,899,181	207,035	1,082,909	1,289,944	74,488	534,749	609,237
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	160,709	3,545,318	3,706,027	160,709	2,373,342	2,534,051	0	1,171,976	1,171,976
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,224	150,990	174,214	18,135	100,623	118,758	5,089	50,367	55,456
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	525,315	0	525,315	354,130	0	354,130	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	8,797	0	8,797	8,797	0	8,797	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(102,790)	0	(102,790)	(102,790)	0	(102,790)	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	21,467	0	21,467	21,467	0	21,467	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(664,780)	0	(664,780)	(802,184)	0	(802,184)	137,404	0	137,404
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(40,306)	0	(40,306)	(19,426)	0	(19,426)	(20,880)	0	(20,880)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	93,186	511,347	604,533	68,172	342,311	410,483	25,014	169,036	194,050
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	522,055	5,885,379	6,407,434	281,506	3,939,379	4,220,885	240,549	1,946,000	2,186,549
		TOTAL ADMIN & GENERAL EXPENSES	1,830,694	14,231,812	16,062,506	1,250,607	9,517,029	10,767,636	580,087	4,714,783	5,294,870
		TOTAL EXPENSES BEFORE FIT	22,003,587	64,872,784	86,876,371	14,821,760	42,260,890	57,082,650	7,181,827	22,611,894	29,793,721
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,637,422			10,004,103			4,633,319
E-FIT		FEDERAL INCOME TAX			(849,858)			(918,970)			69,112
E-FIT		DEFERRED FEDERAL INCOME TAX			507,999			476,759			31,240
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,019,680			10,472,331			4,547,349

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.003%	34.997%
E-ALL	3	Direct Distribution Operating Expense	100.000%	78.641%	21.359%
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-456-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	13,500	86,314	99,814	11,300	55,586	66,886	2,200	30,728	32,928
1	456010	Other Electric Rev-Financial	0	(201,267)	(201,267)	0	(129,616)	(129,616)	0	(71,651)	(71,651)
1	456015	Other Electric Rev-CT Fuel Sales	0	502,587	502,587	0	323,666	323,666	0	178,921	178,921
1	456016	Other Electric Rev-Resource Opt	0	327,820	327,820	0	211,116	211,116	0	116,704	116,704
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	31,520	31,520	0	20,299	20,299	0	11,221	11,221
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	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	252,785	0	252,785	230,595	0	230,595	22,190	0	22,190
1	456100	Transmission Revenue of Others	0	2,617,477	2,617,477	0	1,685,655	1,685,655	0	931,822	931,822
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	89,666	89,666	0	57,745	57,745	0	31,921	31,921
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	2,174,947	0	2,174,947	1,520,602	0	1,520,602	654,345	0	654,345
1	456329	Amortization Res Decoupling Deferral	1,577,313	0	1,577,313	1,147,036	0	1,147,036	430,277	0	430,277
1	456338	Non-res Decoupling Deferred Rev	1,145,332	0	1,145,332	1,089,816	0	1,089,816	55,516	0	55,516
1	456339	Amortization Non-res Decoupling	189,172	0	189,172	149,198	0	149,198	39,974	0	39,974
1	456380	Other Electric Revenue-Clearwater	26,827	0	26,827	0	0	0	26,827	0	26,827
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(14,376)	(14,376)	0	(9,258)	(9,258)	0	(5,118)	(5,118)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	14,376	14,376	0	9,258	9,258	0	5,118	5,118
1	456730	Other Elec Rev-Intraco Thermal	0	867,053	867,053	0	558,382	558,382	0	308,671	308,671
TOTAL ACCOUNT 456			5,382,073	4,694,028	10,076,101	4,159,261	3,022,953	7,182,214	1,222,812	1,671,075	2,893,887

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-555-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,938,108	13,938,108	0	8,976,142	8,976,142	0	4,961,966	4,961,966
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	103,506	103,506	0	66,658	66,658	0	36,848	36,848
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	930,829	0	930,829	0	0	0	930,829	0	930,829
1	555550	Non Monetary - Exchange Power	0	71,323	71,323	0	45,932	45,932	0	25,391	25,391
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	880	880	0	567	567	0	313	313
1	555710	Intercompany Purchase	0	89,666	89,666	0	57,745	57,745	0	31,921	31,921
1	555740	Purchased Power - EIM	0	1,618,449	1,618,449	0	1,042,281	1,042,281	0	576,168	576,168
TOTAL ACCOUNT 555			930,829	15,821,932	16,752,761	0	10,189,325	10,189,325	930,829	5,632,607	6,563,436

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-557-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,205	534,050	538,255	4,205	343,928	348,133	0	190,122	190,122
1	557010	Other Power Supply Expense - Financial	0	1,861,418	1,861,418	0	1,198,753	1,198,753	0	662,665	662,665
1	557018	Merchandise Processing Fee	0	4,377	4,377	0	2,819	2,819	0	1,558	1,558
1	557150	Fuel - Economic Dispatch	0	(3,720,503)	(3,720,503)	0	(2,396,004)	(2,396,004)	0	(1,324,499)	(1,324,499)
1	557160	Power Supply Expense - Miscellaneous	0	80,650	80,650	0	51,939	51,939	0	28,711	28,711
99	557161	Unbilled Add-Ons	(586,300)	0	(586,300)	(606,223)	0	(606,223)	19,923	0	19,923
1	557165	Other Resource Costs-CAISO Charges	0	2,400	2,400	0	1,546	1,546	0	854	854
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	17,769	17,769	0	11,443	11,443	0	6,326	6,326
1	557171	REC Broker Fees	0	5,382	5,382	0	3,466	3,466	0	1,916	1,916
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	130,760	0	130,760	130,760	0	130,760	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(446,346)	0	(446,346)	(446,346)	0	(446,346)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,202,266	0	1,202,266	1,202,266	0	1,202,266	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	211,326	0	211,326	211,326	0	211,326	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(65,165)	0	(65,165)	(65,165)	0	(65,165)	0	0	0
99	557331	Rearadan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,240,739	0	1,240,739	0	0	0	1,240,739	0	1,240,739
99	557390	Idaho PCA Amortization	609,647	0	609,647	0	0	0	609,647	0	609,647
1	557395	Optional Renewable Power Expense Offset	0	171	171	0	110	110	0	61	61
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	128,157	128,157	0	82,533	82,533	0	45,624	45,624
1	557711	Turbine Gas Bookout Offset	0	(128,157)	(128,157)	0	(82,533)	(82,533)	0	(45,624)	(45,624)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,377,394	3,377,394	0	2,175,042	2,175,042	0	1,202,352	1,202,352
TOTAL ACCOUNT 557			2,369,355	2,163,108	4,532,463	472,281	1,393,042	1,865,323	1,897,074	770,066	2,667,140

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-908-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	17,599	30,333	47,932	10,945	19,717	30,662	6,654	10,616	17,270
99	908600	Public Purpose Tariff Rider Expense Offset	2,039,010	0	2,039,010	1,646,658	0	1,646,658	392,352	0	392,352
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	170,365	0	170,365	135,152	0	135,152	35,213	0	35,213
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,226,974	30,333	2,257,307	1,792,755	19,717	1,812,472	434,219	10,616	444,835

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.003%	34.997%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended October 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		4.919%	4.923%
	Total Weighted Cost		2.753%	2.755%
E-APL	Net Rate Base	3,229,708,709	2,161,729,148	1,067,979,561
	Interest Deduction for FIT Calculation	88,935,240	59,512,403	29,422,837
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended October 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	101,513,793	67,086,753	34,427,040
E-OPS	Less: Operating & Maintenance Expense	65,278,828	41,764,152	23,514,676
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,217,512	10,152,099	5,065,413
E-OTX	Less: Taxes Other than FIT	6,380,031	5,166,399	1,213,632
	Net Operating Income Before FIT	14,637,422	10,004,103	4,633,319
E-INT	Less: Monthly Interest Expense	7,411,270	4,959,367	2,451,903
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(11,270,885)	(9,420,782)	(1,850,103)
	Taxable Net Operating Income	(4,046,942)	(4,376,046)	329,104
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(849,858)	(918,970)	69,112
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(849,858)	(918,970)	69,112
E-DTE	Deferred FIT	1,642,801	1,527,695	115,106
E-DTE	Customer Tax Credit Amortization	(1,134,802)	(1,050,936)	(83,866)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(382,258)	(468,228)	85,970

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-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,941,222	9,716,477	16,657,699	4,735,170	6,391,267	11,126,437	2,206,052	3,325,210	5,531,262
12	997001 Contributions In Aid of Construction	0	783,333	783,333	0	522,029	522,029	0	261,304	261,304
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(359,118)	(359,118)	0	(239,323)	(239,323)	0	(119,795)	(119,795)
99	997007 Idaho PCA	1,828,832	0	1,828,832	0	0	0	1,828,832	0	1,828,832
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	25,991	25,991	0	17,321	17,321	0	8,670	8,670
99	997018 DSM Tariff Rider	(2,324,963)	0	(2,324,963)	(1,733,011)	0	(1,733,011)	(591,952)	0	(591,952)
12	997020 FAS87 Current Pension Accrual	0	(199,916)	(199,916)	0	(133,228)	(133,228)	0	(66,688)	(66,688)
12	997027 Uncollectibles	(12,883)	(274,026)	(286,909)	(48,765)	(182,616)	(231,381)	35,882	(91,410)	(55,528)
99	997031 Decoupling Mechanism	(5,086,765)	0	(5,086,765)	(3,906,652)	0	(3,906,652)	(1,180,113)	0	(1,180,113)
12	997032 Interest Rate Swaps	0	356,618	356,618	0	237,657	237,657	0	118,961	118,961
99	997033 BPA Residential Exchange	301,270	0	301,270	191,387	0	191,387	109,883	0	109,883
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	33,312	33,312	0	22,300	22,300	0	11,012	11,012
99	997043 Washington Deferred Power Costs	886,680	0	886,680	886,680	0	886,680	0	0	0
12	997044 Non-Monetary Power Costs	0	71,323	71,323	0	47,531	47,531	0	23,792	23,792
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(276,854)	(276,854)	0	(184,501)	(184,501)	0	(92,353)	(92,353)
12	997049 Tax Depreciation	0	(14,661,458)	(14,661,458)	0	(9,770,689)	(9,770,689)	0	(4,890,769)	(4,890,769)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,214	22,214	0	11,119	11,119
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,098	49,098	0	24,576	24,576
99	997065 Amortization - Unbilled Revenue Add-Ins	(473,981)	0	(473,981)	(502,337)	0	(502,337)	28,356	0	28,356
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	107,333	107,333	0	59,333	59,333
12	997080 Book Transportation Depreciation	0	173,061	173,061	0	115,331	115,331	0	57,730	57,730
12	997081 Deferred Compensation	0	(4,481)	(4,481)	0	(2,986)	(2,986)	0	(1,495)	(1,495)
4	997082 Meal Disallowances	0	45,230	45,230	0	30,278	30,278	0	14,952	14,952
12	997083 Paid Time Off	0	128,871	128,871	0	85,882	85,882	0	42,989	42,989
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(249,461)	0	(249,461)	0	0	0	(249,461)	0	(249,461)
99	997095 WA REC Deferral	146,161	0	146,161	146,161	0	146,161	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,817	1,817	0	910	910
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(6,708,334)	(6,708,334)	0	(4,470,568)	(4,470,568)	0	(2,237,766)	(2,237,766)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	8,094	(18,502)	(10,408)	0	(12,330)	(12,330)	8,094	(6,172)	1,922
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(344,625)	0	(344,625)	(216,837)	0	(216,837)	(127,788)	0	(127,788)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997119	AFUDC Tax CPI	0	444,254	444,254	0	296,060	296,060	0	148,194	148,194
99	997120	Transportation Tax Disallowance	0	5,576	5,576	0	3,716	3,716	0	1,860	1,860
99	997122	Regulatory Fees	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	997123	EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125	COVID-19	1,868	0	1,868	21,467	0	21,467	(19,599)	0	(19,599)
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(467,665)	(467,665)	0	(311,661)	(311,661)	0	(156,004)	(156,004)
99	997129	Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,393,929)	(1,393,929)	0	(697,738)	(697,738)
99	997130	Wild Fire Resiliency Deferral	(166,649)	0	(166,649)	(475,238)	0	(475,238)	308,589	0	308,589
99	997132	Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137	CEIP	(87,053)	0	(87,053)	(87,053)	0	(87,053)	0	0	0
99	997138	Intervenor Funding	8,317	0	8,317	8,317	0	8,317	0	0	0
99	997139	Pension Settlement	0	37,849	37,849	0	25,223	25,223	0	12,626	12,626
99	997140	Insurance Balancing	(19,426)	0	(19,426)	(19,426)	0	(19,426)	0	0	0
99	997141	CCA	123,782	0	123,782	0	0	0	123,782	0	123,782
99	997143	Depreciation Rate Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
TOTAL SCHEDULE M ADJUSTMENTS			1,692,841	(12,963,726)	(11,270,885)	(694,008)	(8,726,774)	(9,420,782)	2,386,849	(4,236,952)	(1,850,103)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.642%	33.358%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-1A
For Month Ended October 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,060,055	1,060,055	0	706,442	706,442	0	353,613	353,613
99	410100	Deferred Federal Income Tax Expense - Washington	718,814	0	718,814	718,814	0	718,814	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(109,758)	0	(109,758)	0	0	0	(109,758)	0	(109,758)
	410100	Total	609,056	1,060,055	1,669,111	718,814	706,442	1,425,256	(109,758)	353,613	243,855
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(798,166)	(798,166)	0	(531,914)	(531,914)	0	(266,252)	(266,252)
99	411100	Deferred Federal Income Tax Expense - Washington	422,030	0	422,030	422,030	0	422,030	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	23,175	0	23,175	0	0	0	23,175	0	23,175
	411100	Total	445,205	(798,166)	(352,961)	422,030	(531,914)	(109,884)	23,175	(266,252)	(243,077)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	212,323	0	212,323	212,323	0	212,323	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	114,328	0	114,328	0	0	0	114,328	0	114,328
	410193	Total	326,651	0	326,651	212,323	0	212,323	114,328	0	114,328
Total Deferred Federal Income Tax Expense			1,380,912	261,889	1,642,801	1,353,167	174,528	1,527,695	27,745	87,361	115,106
99	411193	Customer Tax Credit Amortization - Washington	(1,050,936)	0	(1,050,936)	(1,050,936)	0	(1,050,936)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(83,866)	0	(83,866)	0	0	0	(83,866)	0	(83,866)
	411193	Total	(1,134,802)	0	(1,134,802)	(1,050,936)	0	(1,050,936)	(83,866)	0	(83,866)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		66.642%	33.358%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,974	4,974	0	3,203	3,203	0	1,771	1,771
1	408140	State Kwh Generation Tax	0	80,455	80,455	0	51,813	51,813	0	28,642	28,642
1	408150	R&P Property Tax--Production	0	1,138,946	1,138,946	0	733,481	733,481	0	405,465	405,465
1	408180	R&P Property Tax--Transmission	0	376,033	376,033	0	242,165	242,165	0	133,868	133,868
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,600,408	1,600,408	0	1,030,662	1,030,662	0	569,746	569,746
DISTRIBUTION											
99	408110	State Excise Tax	1,721,888	0	1,721,888	1,721,888	0	1,721,888	0	0	0
99	408120	Municipal Occupation & License Tax	1,796,028	0	1,796,028	1,498,839	0	1,498,839	297,189	0	297,189
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	659,383	0	659,383	504,527	0	504,527	154,856	0	154,856
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,175,090	0	4,175,090	3,725,254	0	3,725,254	449,836	0	449,836
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	93,186	511,347	604,533	68,172	342,311	410,483	25,014	169,036	194,050
TOTAL A&G			93,186	511,347	604,533	68,172	342,311	410,483	25,014	169,036	194,050
TOTAL TAXES OTHER THAN FIT			4,268,276	2,111,755	6,380,031	3,793,426	1,372,973	5,166,399	474,850	738,782	1,213,632

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:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended October 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,191,666	7,191,666	0	4,631,433	4,631,433	0	2,560,233	2,560,233
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	989,763	989,763	0	637,407	637,407	0	352,356	352,356
1	182381	CDA Settlement Past Storage	0	26,743,590	26,743,590	0	17,222,872	17,222,872	0	9,520,718	9,520,718
	302000	Franchises & Consents	2,753,820	44,049,218	46,803,038	2,753,820	28,367,696	31,121,516	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)	5,099,099	104,420,741	109,519,840	5,099,099	69,902,377	75,001,476	0	34,518,364	34,518,364
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	26,063,246	26,063,246	0	17,447,519	17,447,519	0	8,615,727	8,615,727
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	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	13,822,519	13,822,519	0	9,253,209	9,253,209	0	4,569,310	4,569,310
		TOTAL INTANGIBLE PLANT	24,287,978	338,785,944	363,073,922	24,287,978	224,429,628	248,717,606	0	114,356,316	114,356,316
		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	111,746,341	29,510,795	141,257,136	73,011,228	19,004,952	92,016,180	38,735,113	10,505,843	49,240,956
1	312000	Boiler Plant	146,588,471	78,525,551	225,114,022	93,288,265	50,570,455	143,858,720	53,300,206	27,955,096	81,255,302
1	313000	Generators	123,110	0	123,110	79,010	0	79,010	44,100	0	44,100
1	314000	Turbogenerator Units	39,530,776	18,677,146	58,207,922	25,840,662	12,028,082	37,868,744	13,690,114	6,649,064	20,339,178
1	315000	Accessory Electric Equipment	18,222,070	12,501,086	30,723,156	11,905,102	8,050,699	19,955,801	6,316,968	4,450,387	10,767,355
1	316000	Miscellaneous Power Plant Equipment	14,780,670	2,476,959	17,257,629	9,658,819	1,595,162	11,253,981	5,121,851	881,797	6,003,648
		TOTAL STEAM PRODUCTION PLANT	330,991,438	145,549,119	476,540,557	213,783,086	93,733,633	307,516,719	117,208,352	51,815,486	169,023,838
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	114,896,705	114,896,705	0	73,993,478	73,993,478	0	40,903,227	40,903,227
1	332XXX	Reservoirs, Dams, & Waterways	0	261,328,289	261,328,289	0	168,295,418	168,295,418	0	93,032,871	93,032,871
1	333000	Waterwheels, Turbines, & Generators	0	236,073,328	236,073,328	0	152,031,223	152,031,223	0	84,042,105	84,042,105
1	334000	Accessory Electric Equipment	0	85,245,966	85,245,966	0	54,898,402	54,898,402	0	30,347,564	30,347,564
1	335XXX	Miscellaneous Power Plant Equipment	0	14,143,185	14,143,185	0	9,108,211	9,108,211	0	5,034,974	5,034,974
1	336000	Roads, Railroads, & Bridges	0	3,893,168	3,893,168	0	2,507,200	2,507,200	0	1,385,968	1,385,968
		TOTAL HYDRAULIC PRODUCTION PLANT	0	781,469,619	781,469,619	0	503,266,434	503,266,434	0	278,203,185	278,203,185
		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	17,618,514	17,618,514	0	11,346,323	11,346,323	0	6,272,191	6,272,191
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,707	21,070,707	0	13,569,535	13,569,535	0	7,501,172	7,501,172
1	343000	Prime Movers	0	21,443,185	21,443,185	0	13,809,411	13,809,411	0	7,633,774	7,633,774
1	344000	Generators	0	240,068,472	240,068,472	0	154,604,096	154,604,096	0	85,464,376	85,464,376
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	26,563,562	26,563,562	0	17,106,934	17,106,934	0	9,456,628	9,456,628
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	1,642,643	1,642,643	0	1,057,862	1,057,862	0	584,781	584,781
		TOTAL OTHER PRODUCTION PLANT	0	329,517,613	329,517,613	0	212,209,342	212,209,342	0	117,308,271	117,308,271
		TOTAL PRODUCTION PLANT	330,991,438	1,256,536,351	1,587,527,789	213,783,086	809,209,409	1,022,992,495	117,208,352	447,326,942	564,535,294

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended October 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,596,749	30,225,107	410,632	19,060,306	19,470,938	217,726	10,536,443	10,754,169
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	9,248	37,370,792	37,380,040	5,958	24,066,790	24,072,748	3,290	13,304,002	13,307,292
1	353XXX	Station Equipment	12,908,194	373,773,919	386,682,113	8,437,880	240,710,404	249,148,284	4,470,314	133,063,515	137,533,829
1	354000	Towers & Fixtures	15,994,871	1,167,384	17,162,255	10,452,562	751,795	11,204,357	5,542,309	415,589	5,957,898
1	355000	Poles & Fixtures	5,418	372,001,792	372,007,210	3,541	239,569,154	239,572,695	1,877	132,432,638	132,434,515
1	356000	Overhead Conductors & Devices	12,532,188	175,432,714	187,964,902	8,189,701	112,978,668	121,168,369	4,342,487	62,454,046	66,796,533
1	357000	Underground Conduit	0	3,154,714	3,154,714	0	2,031,636	2,031,636	0	1,123,078	1,123,078
1	358000	Underground Conductors & Devices	0	6,632,250	6,632,250	0	4,271,169	4,271,169	0	2,361,081	2,361,081
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			42,157,111	1,001,659,617	1,043,816,728	27,551,792	645,068,793	672,620,585	14,605,319	356,590,824	371,196,143
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	4,144,747	0	4,144,747	1,362,825	0	1,362,825	2,781,922	0	2,781,922
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	29,045,099	0	29,045,099	21,357,047	0	21,357,047	7,688,052	0	7,688,052
3	362000	Station Equipment	165,241,746	3,300,956	168,542,702	111,095,496	2,595,905	113,691,401	54,146,250	705,051	54,851,301
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	572,219,508	0	572,219,508	380,626,148	0	380,626,148	191,593,360	0	191,593,360
99	365000	Overhead Conductors & Devices	364,707,298	0	364,707,298	228,374,756	0	228,374,756	136,332,542	0	136,332,542
99	366000	Underground Conduit	170,452,225	0	170,452,225	113,464,378	0	113,464,378	56,987,847	0	56,987,847
99	367000	Underground Conductors & Devices	287,266,274	0	287,266,274	191,216,851	0	191,216,851	96,049,423	0	96,049,423
99	368000	Line Transformers	353,271,599	0	353,271,599	246,627,729	0	246,627,729	106,643,870	0	106,643,870
99	369XXX	Services	223,470,610	0	223,470,610	144,564,547	0	144,564,547	78,906,063	0	78,906,063
99	371XXX	Installations on Customers' Premises	10,440,371	0	10,440,371	10,440,371	0	10,440,371	0	0	0
99	370XXX	Meters	87,413,761	0	87,413,761	62,638,338	0	62,638,338	24,775,423	0	24,775,423
99	373XXX	Street Light & Signal Systems	83,103,619	0	83,103,619	54,625,717	0	54,625,717	28,477,902	0	28,477,902
TOTAL DISTRIBUTION PLANT			2,362,979,626	3,300,956	2,366,280,582	1,576,758,568	2,595,905	1,579,354,473	786,221,058	705,051	786,926,109
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	10,344,393	11,844,819	800,859	6,924,847	7,725,706	699,567	3,419,546	4,119,113
4	390XXX	Structures & Improvements	27,280,616	110,016,369	137,296,985	17,924,807	73,648,258	91,573,065	9,355,809	36,368,111	45,723,920
4	391XXX	Office Furniture & Equipment	2,190,236	53,374,775	55,565,011	2,174,816	35,730,676	37,905,492	15,420	17,644,099	17,659,519
4	392XXX	Transportation Equipment	40,465,194	33,027,528	73,492,722	27,297,006	22,109,618	49,406,624	13,168,188	10,917,910	24,086,098
4	393000	Stores Equipment	793,545	4,278,992	5,072,537	607,849	2,864,486	3,472,335	185,696	1,414,506	1,600,202
4	394000	Tools, Shop & Garage Equipment	2,970,479	18,447,838	21,418,317	1,700,173	12,349,536	14,049,709	1,270,306	6,098,302	7,368,608
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	413,828	3,812,180	4,226,008	398,037	2,551,988	2,950,025	15,791	1,260,192	1,275,983
4	396XXX	Power Operated Equipment	20,728,522	6,130,166	26,858,688	12,828,597	4,103,717	16,932,314	7,899,925	2,026,449	9,926,374
4	397XXX	Communications Equipment	32,337,683	100,387,144	132,724,827	22,961,765	67,202,166	90,163,931	9,375,918	33,184,978	42,560,896
4	398000	Miscellaneous Equipment	10,369	856,055	866,424	0	573,069	573,069	10,369	282,986	293,355
TOTAL GENERAL PLANT			128,690,898	340,792,227	469,483,125	86,693,909	228,136,542	314,830,451	41,996,989	112,655,685	154,652,674
TOTAL PLANT IN SERVICE			2,889,107,051	2,941,075,095	5,830,182,146	1,929,075,333	1,909,440,277	3,838,515,610	960,031,718	1,031,634,818	1,991,666,536

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended October 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(294,034,258)	(81,161,101)	(375,195,359)	(194,876,753)	(52,267,749)	(247,144,502)	(99,157,505)	(28,893,352)	(128,050,857)
E-ADEP		Hydro Production Plant	0	(200,833,486)	(200,833,486)	0	(129,336,765)	(129,336,765)	0	(71,496,721)	(71,496,721)
E-ADEP		Other Production Plant	0	(178,028,826)	(178,028,826)	0	(114,650,564)	(114,650,564)	0	(63,378,262)	(63,378,262)
E-ADEP		Transmission Plant	(27,950,732)	(255,115,584)	(283,066,316)	(17,133,963)	(164,294,436)	(181,428,399)	(10,816,769)	(90,821,148)	(101,637,917)
E-ADEP		Distribution Plant	(777,136,098)	(559,530)	(777,695,628)	(485,014,599)	(440,020)	(485,454,619)	(292,121,499)	(119,510)	(292,241,009)
E-ADEP		General Plant	(53,338,743)	(121,576,481)	(174,915,224)	(33,880,467)	(81,386,944)	(115,267,411)	(19,458,276)	(40,189,537)	(59,647,813)
TOTAL ACCUMULATED DEPRECIATION			(1,152,459,831)	(837,275,008)	(1,989,734,839)	(730,905,782)	(542,376,478)	(1,273,282,260)	(421,554,049)	(294,898,530)	(716,452,579)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,405,955)	(19,405,955)	0	(12,497,435)	(12,497,435)	0	(6,908,520)	(6,908,520)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(551,130)	0	(551,130)	(551,130)	0	(551,130)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,879,065)	(3,879,065)	0	(2,593,759)	(2,593,759)	0	(1,285,306)	(1,285,306)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(17,132,725)	(128,684,267)	(145,816,992)	(17,132,725)	(86,145,108)	(103,277,833)	0	(42,539,159)	(42,539,159)
E-AAAMT		General Plant - 390200, 396200	0	(1,494,231)	(1,494,231)	0	(1,000,283)	(1,000,283)	0	(493,948)	(493,948)
TOTAL ACCUMULATED AMORTIZATION			(17,683,855)	(153,463,518)	(171,147,373)	(17,683,855)	(102,236,585)	(119,920,440)	0	(51,226,933)	(51,226,933)
TOTAL ACCUMULATED DEPR/AMORT			(1,170,143,686)	(990,738,526)	(2,160,882,212)	(748,589,637)	(644,613,063)	(1,393,202,700)	(421,554,049)	(346,125,463)	(767,679,512)
NET ELECTRIC UTILITY PLANT before ADFIT			1,718,963,365	1,950,336,569	3,669,299,934	1,180,485,696	1,264,827,214	2,445,312,910	538,477,669	685,509,355	1,223,987,024
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(542,913,324)	(542,913,324)	0	(361,808,297)	(361,808,297)	0	(181,105,027)	(181,105,027)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,556,853)	(47,556,853)	0	(31,835,984)	(31,835,984)	0	(15,720,869)	(15,720,869)
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	(5,616,154)	(5,616,154)	0	(3,616,803)	(3,616,803)	0	(1,999,351)	(1,999,351)
1		ADFIT - CDA Settlement Costs (283333)	0	(207,850)	(207,850)	0	(133,855)	(133,855)	0	(73,995)	(73,995)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(923,497)	(923,497)	0	(615,437)	(615,437)	0	(308,060)	(308,060)
TOTAL ACCUMULATED DFIT			0	(602,000,574)	(602,000,574)	0	(401,212,190)	(401,212,190)	0	(200,788,384)	(200,788,384)
NET ELECTRIC UTILITY PLANT			1,718,963,365	1,348,335,995	3,067,299,360	1,180,485,696	863,615,024	2,044,100,720	538,477,669	484,720,971	1,023,198,640
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			64.400%			35.600%
E-ALL	3	Direct Distribution Operating Expense			100.000%			78.641%			21.359%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			66.943%			33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			66.642%			33.358%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,718,963,365	1,348,335,995	3,067,299,360	#####	863,615,024	2,044,100,720	538,477,669	484,720,971	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,332,221	43,875,367	52,207,588	6,349,578	29,371,487	35,721,065	1,982,643	14,503,880	16,486,523
4	Accumulated Amortization - AFUDC (182318)	(1,942,883)	(6,809,257)	(8,752,140)	(1,563,255)	(4,558,321)	(6,121,576)	(379,628)	(2,250,936)	(2,630,564)
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)	2,305,264	0	2,305,264	0	0	0	2,305,264	0	2,305,264
99	ADFIT - Boulder Park Disallowed (190040)	61,895	0	61,895	0	0	0	61,895	0	61,895
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 (18233)	14,874,438	0	14,874,438	14,874,438	0	14,874,438	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,523,471	0	22,523,471	22,523,471	0	22,523,471	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,853,561)	0	(7,853,561)	(7,853,561)	0	(7,853,561)	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)	(4,435,113)	0	(4,435,113)	(1,346,670)	0	(1,346,670)	(3,088,443)	0	(3,088,443)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(17,733,714)	0	(17,733,714)	(17,103,194)	0	(17,103,194)	(630,520)	0	(630,520)
99	ADFIT-Customer Tax Credit (190393)	3,724,080	0	3,724,080	3,591,671	0	3,591,671	132,409	0	132,409
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,604,600)	0	(7,604,600)	(4,502,735)	0	(4,502,735)	(3,101,865)	0	(3,101,865)
99	Colstrip-Regulatory Asset (182327)	18,438,957	0	18,438,957	10,600,577	0	10,600,577	7,838,380	0	7,838,380
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	319,923	0	319,923	483,760	0	483,760	(163,837)	0	(163,837)
99	Colstrip Reg Asset ADFIT (283376)	(2,662,351)	0	(2,662,351)	(1,831,520)	0	(1,831,520)	(830,831)	0	(830,831)
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)	(7,630,972)	0	(7,630,972)	(5,423,382)	0	(5,423,382)	(2,207,590)	0	(2,207,590)
99	Colstrip ARO Liability (230027)	(13,337,214)	0	(13,337,214)	(8,715,872)	0	(8,715,872)	(4,621,342)	0	(4,621,342)
99	Colstrip ARO ADFIT (190376)	2,800,815	0	2,800,815	1,830,333	0	1,830,333	970,482	0	970,482
99	Colstrip ARO ADFIT (283377)	(1,592,113)	0	(1,592,113)	(948,772)	0	(948,772)	(643,341)	0	(643,341)
99	Customer Deposits (235199)	(8,041)	0	(8,041)	(8,041)	0	(8,041)	0	0	0
C-WKC	Working Capital	104,150,272	0	104,150,272	71,917,087	0	71,917,087	32,233,185	0	32,233,185
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	125,343,239	37,066,110	162,409,349	92,815,262	24,813,166	117,628,428	32,527,977	12,252,944	44,780,921
	NET RATE BASE	1,844,306,604	1,385,402,105	3,229,708,709	#####	888,428,190	2,161,729,148	571,005,646	496,973,915	#####

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-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	354,124	354,124			354,124	354,124		228,056	228,056		126,068	126,068	
	Steam (ED-ID)	364,566	364,566		364,566	364,566	364,566				364,566		364,566	
	Steam (ED-WA)	925,928	925,928		925,928	925,928	925,928	925,928		925,928			925,928	
1	Hydro (ED-AN)	1,392,654	1,392,654			1,392,654	1,392,654		896,869	896,869		495,785	495,785	
1	Other (ED-AN)	920,778	920,778			920,778	920,778		592,981	592,981		327,797	327,797	
Total Electric Production		3,958,050	3,958,050			1,290,494	2,667,556	3,958,050	925,928	1,717,906	2,643,834	364,566	949,650	1,314,216
Electric Transmission														
1	ED-AN	1,720,040	1,720,040			1,720,040	1,720,040		1,107,706	1,107,706		612,334	612,334	
	ED-ID	23,072	23,072		23,072	23,072	23,072				23,072		23,072	
	ED-WA	43,526	43,526		43,526	43,526	43,526	43,526		43,526			43,526	
Total Electric Transmissic		1,786,638	1,786,638			66,598	1,720,040	1,786,638	43,526	1,107,706	1,151,232	23,072	612,334	635,406
Electric Distribution														
3	ED-AN	7,373	7,373			7,373	7,373		5,798	5,798		1,575	1,575	
	ED-ID	1,743,927	1,743,927		1,743,927	1,743,927	1,743,927				1,743,927		1,743,927	
	ED-WA	3,388,300	3,388,300		3,388,300	3,388,300	3,388,300	3,388,300		3,388,300			3,388,300	
Total Electric Distribution		5,139,600	5,139,600			5,132,227	7,373	5,139,600	3,388,300	5,798	3,394,098	1,743,927	1,575	1,745,502
Gas Underground Storage														
	GD-AN	65,172		65,172										
	GD-OR	10,934			10,934									
Total Gas Underground St		76,106		65,172	10,934									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	613,324		613,324										
	GD-WA	1,444,250		1,444,250										
	GD-OR	937,111			937,111									
Total Gas Distribution		2,999,471		2,062,360	937,111									
General Plant														
4	ED-AN	229,797	229,797			229,797	229,797		153,833	153,833		75,964	75,964	
	ED-ID	43,417	43,417		43,417	43,417	43,417				43,417		43,417	
	ED-WA	116,598	116,598		116,598	116,598	116,598	116,598		116,598			116,598	
7,4	CD-AA	1,908,924	1,338,385	395,300	175,239	1,338,385	1,338,385		895,955	895,955		442,430	442,430	
9,4	CD-AN	64,136	49,476	14,660		49,476	49,476		33,121	33,121		16,355	16,355	
9	CD-ID	40,277	31,071	9,206		31,071	31,071				31,071		31,071	
9	CD-WA	117,233	90,437	26,796		90,437	90,437	90,437		90,437			90,437	
8	GD-AA	29,869		20,620	9,249									
	GD-AN	2,383		2,383										
	GD-ID	3,993		3,993										
	GD-WA	91,809		91,809										
	GD-OR	14,455			14,455									
Total General Plant		2,662,891	1,899,181	564,767	198,943	281,523	1,617,658	1,899,181	207,035	1,082,909	1,289,944	74,488	534,749	609,237
Total Depreciation Expens		16,622,756	12,783,469	2,692,299	1,146,988	6,770,842	6,012,627	12,783,469	4,564,789	3,914,319	8,479,108	2,206,053	2,098,308	4,304,361

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 Expe	78.641%	21.359%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Month Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,288	49,288		27,246	27,246			
1	Misc Intangible Plt (30300)	ED-AN	21,933	21,933		21,933	21,933		14,125	14,125		7,808	7,808			
Total Production/Transmission			98,467	98,467		98,467	98,467		63,413	63,413		35,054	35,054			
Distribution																
	Franchises (302000)	ED-WA	9,183	9,183		9,183	9,183		9,183	9,183						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
Total Distribution			9,672	9,672		9,672	9,672		9,672	9,672						
General Plant - 303000																
7,4	CD-AA		34,569	24,237	7,159	3,173			16,225	16,225		8,012	8,012			
9,1	CD-AN		811	626	185		626		403	403		223	223			
	GD-ID		1,233		1,233											
	GD-WA		2,072		2,072											
	GD-OR		551			551										
Total General Plant - 303000			39,236	24,863	10,649	3,724		24,863	24,863	16,628	16,628		8,235	8,235		
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA		4,143,108	2,904,816	857,955	380,337		2,904,816	2,904,816	1,944,571	1,944,571		960,245	960,245		
9,4	CD-AN		10,007	7,720	2,287		7,720		5,168	5,168		2,552	2,552			
9,4	CD-ID		0	0	0		0					0	0			
9,4	CD-WA		69,446	53,573	15,873		53,573		53,573	53,573		0	0			
4	ED-AN		632,782	632,782			632,782		423,603	423,603		209,179	209,179			
	ED-ID		0	0			0					0	0			
	ED-WA		107,136	107,136			107,136		107,136	107,136						
8	GD-AA		24,981		17,246	7,735										
	GD-AN		0		0											
	GD-OR		5,923			5,923										
Total Miscellaneous IT Intangible Plt - 3031XX			4,993,383	3,706,027	893,361	393,995		160,709	3,545,318	3,706,027	160,709	2,373,342	2,534,051	0	1,171,976	1,171,976
Gas Underground Storage																
	GD-AN		0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4	CD-AA		0	0	0	0		0	0	0		0	0			
4	ED-AN		35,203	35,203			35,203	35,203	23,566	23,566		11,637	11,637			
	GD-OR		0			0										
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,566	23,566		11,637	11,637		
Total Amortization Expense			5,175,961	3,874,232	904,010	397,719		170,381	3,703,851	3,874,232	170,381	2,476,949	2,647,330	0	1,226,902	1,226,902

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	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(81,161,101)	(81,161,101)			(81,161,101)	(81,161,101)		(52,267,749)	(52,267,749)		(28,893,352)	(28,893,352)
	Steam (ED-ID)	(99,157,505)	(99,157,505)		(99,157,505)	(99,157,505)	(99,157,505)				(99,157,505)		(99,157,505)
	Steam (ED-WA)	(194,876,753)	(194,876,753)		(194,876,753)	(194,876,753)	(194,876,753)			(194,876,753)			
1	Hydro (ED-AN)	(200,833,486)	(200,833,486)			(200,833,486)	(200,833,486)		(129,336,765)	(129,336,765)		(71,496,721)	(71,496,721)
1	Other (ED-AN)	(178,028,826)	(178,028,826)			(178,028,826)	(178,028,826)		(114,650,564)	(114,650,564)		(63,378,262)	(63,378,262)
Total Electric Production		(754,057,671)	(754,057,671)		(294,034,258)	(460,023,413)	(754,057,671)	(194,876,753)	(296,255,078)	(491,131,831)	(99,157,505)	(163,768,335)	(262,925,840)
Electric Transmission													
1	ED-AN	(255,115,584)	(255,115,584)			(255,115,584)	(255,115,584)		(164,294,436)	(164,294,436)		(90,821,148)	(90,821,148)
	ED-ID	(10,816,769)	(10,816,769)		(10,816,769)	(10,816,769)	(10,816,769)				(10,816,769)		(10,816,769)
	ED-WA	(17,133,963)	(17,133,963)		(17,133,963)	(17,133,963)	(17,133,963)			(17,133,963)			
Total Electric Transmissic		(283,066,316)	(283,066,316)		(27,950,732)	(255,115,584)	(283,066,316)	(17,133,963)	(164,294,436)	(181,428,399)	(10,816,769)	(90,821,148)	(101,637,917)
Electric Distribution													
3	ED-AN	(559,530)	(559,530)			(559,530)	(559,530)		(440,020)	(440,020)		(119,510)	(119,510)
	ED-ID	(292,121,499)	(292,121,499)		(292,121,499)	(292,121,499)	(292,121,499)				(292,121,499)		(292,121,499)
	ED-WA	(485,014,599)	(485,014,599)			(485,014,599)	(485,014,599)		(485,014,599)	(485,014,599)			
Total Electric Distribution		(777,695,628)	(777,695,628)		(777,136,098)	(559,530)	(777,695,628)	(485,014,599)	(440,020)	(485,454,619)	(292,121,499)	(119,510)	(292,241,009)
Gas Underground Storage													
	GD-AN	(19,812,358)		(19,812,358)									
	GD-OR	(1,745,645)			(1,745,645)								
Total Gas Underground S		(21,558,003)		(19,812,358)	(1,745,645)								
Gas Distribution													
	GD-AN	(2,068,970)		(2,068,970)									
	GD-ID	(106,714,118)		(106,714,118)									
	GD-WA	(198,996,685)		(198,996,685)									
	GD-OR	(147,793,820)			(147,793,820)								
Total Gas Distribution		(455,573,593)		(307,779,773)	(147,793,820)								
General Plant													
4	ED-AN	(36,776,851)	(36,776,851)			(36,776,851)	(36,776,851)		(24,619,527)	(24,619,527)		(12,157,324)	(12,157,324)
	ED-ID	(13,573,896)	(13,573,896)		(13,573,896)	(13,573,896)	(13,573,896)				(13,573,896)		(13,573,896)
	ED-WA	(26,961,867)	(26,961,867)		(26,961,867)	(26,961,867)	(26,961,867)			(26,961,867)			
7,4	CD-AA	(111,005,346)	(77,828,068)	(22,986,987)	(10,190,291)	(77,828,068)	(77,828,068)		(52,100,444)	(52,100,444)		(25,727,624)	(25,727,624)
9,4	CD-AN	(9,037,194)	(6,971,562)	(2,065,632)		(6,971,562)	(6,971,562)		(4,666,973)	(4,666,973)		(2,304,589)	(2,304,589)
9	CD-ID	(7,627,886)	(5,884,380)	(1,743,506)		(5,884,380)	(5,884,380)				(5,884,380)		(5,884,380)
9	CD-WA	(8,968,539)	(6,918,600)	(2,049,939)		(6,918,600)	(6,918,600)			(6,918,600)			
8	GD-AA	(2,755,649)		(1,902,362)	(853,287)								
	GD-AN	(4,087,266)		(4,087,266)									
	GD-ID	(2,470,041)		(2,470,041)									
	GD-WA	(13,352,435)		(13,352,435)									
	GD-OR	(5,853,987)			(5,853,987)								
Total General Plant		(242,470,957)	(174,915,224)	(50,658,168)	(16,897,565)	(53,338,743)	(121,576,481)	(174,915,224)	(33,880,467)	(81,386,944)	(115,267,411)	(19,458,276)	(40,189,537)
Total Accumulated Depr		(2,534,422,168)	(1,989,734,839)	(378,250,299)	(166,437,030)	(1,152,459,831)	(837,275,008)	(1,989,734,839)	(730,905,782)	(542,376,478)	(1,273,282,260)	(421,554,049)	(294,898,530)

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			78.641%	21.359%			
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 ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	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	(16,378,821)	(16,378,821)			(16,378,821)	(16,378,821)		(10,547,961)	(10,547,961)		(5,830,860)	(5,830,860)	
1	Misc Intangible Plt (3030 ED-AN)	(3,027,134)	(3,027,134)			(3,027,134)	(3,027,134)		(1,949,474)	(1,949,474)		(1,077,660)	(1,077,660)	
Total Production/Transmission		(19,405,955)	(19,405,955)			(19,405,955)	(19,405,955)		(12,497,435)	(12,497,435)		(6,908,520)	(6,908,520)	
Distribution														
	Franchises (302000) ED-WA	(480,348)	(480,348)			(480,348)	(480,348)	(480,348)		(480,348)				
	Misc Intangible Plt (3030 ED-WA)	(70,782)	(70,782)			(70,782)	(70,782)	(70,782)		(70,782)				
Total Distribution		(551,130)	(551,130)			(551,130)	(551,130)	(551,130)		(551,130)				
General Plant - 303000														
7,4	CD-AA	(5,364,199)	(3,760,947)	(1,110,819)	(492,433)	(3,760,947)	(3,760,947)		(2,517,691)	(2,517,691)		(1,243,256)	(1,243,256)	
9,1	CD-AN	(153,115)	(118,118)	(34,997)		(118,118)	(118,118)		(76,068)	(76,068)		(42,050)	(42,050)	
	GD-ID	(171,761)		(171,761)										
	GD-WA	(335,284)		(335,284)										
	GD-OR	(134,231)			(134,231)									
Total General Plant - 303000		(6,158,590)	(3,879,065)	(1,652,861)	(626,664)	(3,879,065)	(3,879,065)		(2,593,759)	(2,593,759)		(1,285,306)	(1,285,306)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(162,716,057)	(114,083,482)	(33,695,241)	(14,937,334)	(114,083,482)	(114,083,482)		(76,370,905)	(76,370,905)		(37,712,577)	(37,712,577)	
9,4	CD-AN	(488,338)	(376,719)	(111,619)		(376,719)	(376,719)		(252,187)	(252,187)		(124,532)	(124,532)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(18,263,405)	(14,088,939)	(4,174,466)		(14,088,939)	(14,088,939)	(14,088,939)		(14,088,939)		0	0	
4	ED-AN	(14,224,066)	(14,224,066)			(14,224,066)	(14,224,066)		(9,522,016)	(9,522,016)		(4,702,050)	(4,702,050)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,043,786)	(3,043,786)			(3,043,786)	(3,043,786)	(3,043,786)		(3,043,786)				
8	GD-AA	(306,171)		(211,365)	(94,806)									
	GD-AN	0		0										
	GD-OR	(68,500)			(68,500)									
Total Misc IT Intangible Plant - 3031XX		(199,110,323)	(145,816,992)	(38,192,691)	(15,100,640)	(17,132,725)	(128,684,267)	(145,816,992)	(17,132,725)	(86,145,108)	(103,277,833)	0	(42,539,159)	(42,539,159)
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	
9	CD-WA	0	0	0		0	0	0						
4	ED-AN	(1,494,231)	(1,494,231)			(1,494,231)	(1,494,231)		(1,000,283)	(1,000,283)		(493,948)	(493,948)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,494,231)	(1,494,231)	0	0	0	(1,494,231)	(1,494,231)	0	(1,000,283)	(1,000,283)	0	(493,948)	(493,948)
Total Accumulated Amortization		(226,720,229)	(171,147,373)	(39,845,552)	(15,727,304)	(17,683,855)	(153,463,518)	(171,147,373)	(17,683,855)	(102,236,585)	(119,920,440)	0	(51,226,933)	(51,226,933)

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%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	66.943%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			35.600%
							33.057%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	1,541,324	122,220	362,279	1,056,825	1,541,324	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	845,517	0	845,517	
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	19,920,235	800,859	699,567	10,344,392	11,844,818	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	20,719,233	8,515,822	3,058,312	9,145,099	20,719,233	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	4,294,690	0	0	0	0	0	0	0	4,294,690	0	4,294,690	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	131,504,410	0	0	92,200,372	92,200,372	0	0	27,231,933	27,231,933	0	12,072,105	
9		CD-WA / ID / AN	31,600,251	9,408,986	6,297,497	8,670,899	24,377,382	2,787,825	1,865,910	2,569,134	7,222,869	0	0	
		TOTAL ACCOUNT	213,169,184	17,924,808	9,355,809	110,016,370	137,296,987	27,838,425	1,865,910	29,801,067	59,505,402	4,294,690	12,072,105	16,366,795
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,737,813	1,321,718	7,798	2,408,297	3,737,813	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	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	
7		CD-AA	72,375,912	0	0	50,744,199	50,744,199	0	0	14,987,604	14,987,604	0	6,644,109	
9		CD-WA / ID / AN	1,403,886	853,099	7,622	222,279	1,083,000	252,768	2,258	65,860	320,886	0	0	
		TOTAL ACCOUNT	77,933,510	2,174,817	15,420	53,374,775	55,565,012	485,891	2,258	15,171,284	15,659,433	12,109	6,696,956	6,709,065
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	62,551,149	25,717,598	12,387,375	24,446,176	62,551,149	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,180,894	0	0	0	0	9,798,071	3,412,789	2,970,034	16,180,894	0	0	
99		GD-OR / AS	4,849,122	0	0	0	0	0	0	0	4,849,122	0	4,849,122	
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	7,326,225	1,579,408	780,813	3,291,449	5,651,670	467,969	231,350	975,236	1,674,555	0	0	
		TOTAL ACCOUNT	98,549,510	27,297,006	13,168,188	33,027,528	73,492,722	10,266,040	3,644,139	5,574,768	19,484,947	4,849,122	722,719	5,571,841

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	0	0	
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
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	5,951,252	548,983	185,696	3,856,295	4,590,974	162,660	55,021	1,142,597	1,360,278	0	0	
		TOTAL ACCOUNT	6,679,703	607,849	185,696	4,278,992	5,072,537	385,013	55,021	1,145,190	1,585,224	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,724,693	1,675,822	522,316	6,526,555	8,724,693	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,816,757	0	0	0	0	2,805,199	574,417	437,141	3,816,757	0	0	
99		GD-OR / AS	1,256,831	0	0	0	0	0	0	0	1,256,831	0	1,256,831	
8		GD-AA	5,849,191	0	0	0	0	0	0	4,037,989	4,037,989	0	1,811,202	
7		CD-AA	15,876,599	0	0	11,131,401	11,131,401	0	0	3,287,726	3,287,726	0	1,457,472	
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	37,549,170	1,700,173	1,270,305	18,447,838	21,418,316	2,812,414	796,042	7,996,893	11,605,349	1,256,831	3,268,674	4,525,505
	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	3,296,848	398,037	15,791	2,883,020	3,296,848	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	18,586	0	18,586	
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	5,078,456	398,037	15,791	3,812,180	4,226,008	110,331	0	529,872	640,203	18,586	193,659	212,245
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	25,433,738	12,578,589	7,583,364	5,271,785	25,433,738	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	43,834	0	43,834	
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	31,681,227	12,828,597	7,899,925	6,130,166	26,858,688	2,740,325	915,292	1,074,574	4,730,191	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,525,674	12,658,297	6,514,419	23,352,958	42,525,674	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	
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	
7		CD-AA	106,316,288	0	0	74,540,476	74,540,476	0	0	22,015,977	22,015,977	0	9,759,835	
9		CD-WA / ID / AN	20,298,248	10,303,468	2,861,499	2,493,710	15,658,677	3,052,855	847,845	738,871	4,639,571	0	0	
		TOTAL ACCOUNT	171,015,168	22,961,765	9,375,918	100,387,144	132,724,827	3,648,489	1,135,571	22,928,931	27,712,991	742,178	9,835,172	10,577,350
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	281,852	0	6,846	275,006	281,852	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	
7		CD-AA	819,147	0	0	574,320	574,320	0	0	169,629	169,629	0	75,198	
9		CD-WA / ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	
		TOTAL ACCOUNT	1,124,270	0	10,370	856,054	866,424	0	1,044	172,237	173,281	9,092	75,473	84,565
		TOTAL GENERAL PLANT	662,817,220	86,693,911	41,996,989	340,792,226	469,483,126	51,559,021	8,515,213	87,138,686	147,212,920	12,092,751	34,028,423	46,121,174

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 COMMON INTANGIBLE PLANT For Month Ended October 31, 2023 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	27,213,334	4,618,194	0	22,595,140	27,213,334	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	116,047,045	0	0	81,362,904	81,362,904	0	0	24,031,022	24,031,022	0	10,653,119	
9		CD-WA / ID / AN	1,223,185	480,905	0	462,697	943,602	142,489	0	137,094	279,583	0	0	
		TOTAL ACCOUNT	145,258,573	5,099,099	0	#####	#####	142,489	0	24,458,338	24,600,827	354,611	10,783,295	11,137,906
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,097,370	0	0	5,097,370	5,097,370	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	1,076,222	0	0	0	0	0	0	742,970	742,970	0	333,252	
7		CD-AA	29,903,408	0	0	20,965,877	20,965,877	0	0	6,192,398	6,192,398	0	2,745,133	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	36,077,000	0	0	26,063,247	26,063,247	0	0	6,935,368	6,935,368	0	3,078,385	3,078,385
	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-1A
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	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	0
9		CD-WA / ID / AN	0	0	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	0
	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	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	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	0
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	569,718	0	0	569,718	569,718	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	18,902,328	0	0	13,252,800	13,252,800	0	0	3,914,294	3,914,294	0	1,735,234	1,735,234	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	19,472,046	0	0	13,822,518	13,822,518	0	0	3,914,294	3,914,294	0	1,735,234	1,735,234	0
		TOTAL	377,207,937	21,534,157	0	257,811,706	279,345,863	5,412,698	771,517	63,030,479	69,214,694	780,562	27,866,818	28,647,380	0

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-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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(66,917,338)	(46,917,084)	(13,857,242)	(6,143,012)
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	(74,378,901)	(52,339,749)	(15,269,899)	(6,769,253)

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
COMMON WORKING CAPITAL
For Month Ended October 31, 2023
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,600,858	6,600,858	0	0	0	0	6,600,858
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	1	1	0	0	0	0	1
7/4	154560 Supply Chain Invoice Price Variance	0	0	42	42	0	0	0	0	42
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	85,372,651	37,266,034	0	122,638,685	71,917,087	32,233,185	13,455,564	5,032,849	0
TOTAL		85,372,651	37,266,034	6,601,005	129,239,690	71,917,087	32,233,185	13,455,564	5,032,849	6,601,005

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						