

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	206,399,108	143,960,461	62,438,647
	Adjustments			
	Adjusted Net Operating Income (Loss)	206,399,108	143,960,461	62,438,647
E-APL	Electric Net Rate Base	3,207,017,746	2,144,531,581	1,062,486,165
	RATE OF RETURN	6.436%	6.713%	5.877%

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

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

Report ID:
E-ALL-12A

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 - AMA Percent	11-01-2022 thru 10-31-2023	412,944 100.000%	268,740 65.079%	144,204 34.921%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2022 thru 10-31-2023	43,267,101 100.000%	29,383,234 67.911%	13,883,867 32.089%
	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		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

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

Report ID:
E-ALL-12A

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		0	0	0	0
		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 Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	10-01-2022 thru 10-31-2023	1,536,229,435	1,054,182,274	482,047,161	
		Percent		100.000%	68.621%	31.379%	
11		Book Depreciation	11-01-2022 thru 10-31-2023	151,133,175	100,432,027	50,701,148	
		Percent		100.000%	66.453%	33.547%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	10-01-2022 thru 10-31-2023	3,611,708,460 100.000%	2,403,489,210 66.547%	1,208,219,250 33.453%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2022 thru 10-31-2023	292,351,602 100.000%	198,295,913 67.828%	94,055,689 32.172%
14		Net Allocated Schedule M's - AMA Percent	11-01-2022 thru 10-31-2023	-150,025,631 100.000%	-100,736,339 67.146%	-49,289,292 32.854%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	427,131,932	0	427,131,932	290,690,674	0	290,690,674	136,441,258	0	136,441,258
99	442200	Commercial - Firm & Int.	341,551,542	0	341,551,542	249,208,764	0	249,208,764	92,342,778	0	92,342,778
1	442300	Industrial	119,077,168	0	119,077,168	65,196,185	0	65,196,185	53,880,983	0	53,880,983
99	444000	Public Street & Highway Lighting	7,902,462	0	7,902,462	5,078,541	0	5,078,541	2,823,921	0	2,823,921
99	448000	Interdepartmental Revenue	1,605,526	0	1,605,526	1,353,738	0	1,353,738	251,788	0	251,788
99	499XXX	Unbilled Revenue	(4,522,907)	0	(4,522,907)	(2,707,749)	0	(2,707,749)	(1,815,158)	0	(1,815,158)
TOTAL SALES TO ULTIMATE CUSTOMERS			892,745,723	0	892,745,723	608,820,153	0	608,820,153	283,925,570	0	283,925,570
1	447XXX	Sales for Resale	0	253,448,972	253,448,972	0	163,221,138	163,221,138	0	90,227,834	90,227,834
TOTAL SALES OF ELECTRICITY			892,745,723	253,448,972	1,146,194,695	608,820,153	163,221,138	772,041,291	283,925,570	90,227,834	374,153,404
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(63,000)	0	(63,000)	(63,000)	0	(63,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	129,303	0	129,303	44,235	0	44,235	85,068	0	85,068
1	453000	Sales of Water & Water Power	0	655,168	655,168	0	421,928	421,928	0	233,240	233,240
1	454000	Rent from Electric Property	6,196,318	207,166	6,403,484	3,368,662	133,415	3,502,077	2,827,656	73,751	2,901,407
1	454100	Rent from Trnsmission Joint Use	35,110	0	35,110	14,220	0	14,220	20,890	0	20,890
1	456XXX	Other Electric Revenues	(231,940)	19,908,452	19,676,512	158,562	12,821,043	12,979,605	(390,502)	7,087,409	6,696,907
TOTAL OTHER OPERATING REVENUE			6,065,791	20,770,786	26,836,577	3,522,679	13,376,386	16,899,065	2,543,112	7,394,400	9,937,512
TOTAL ELECTRIC REVENUE			898,811,514	274,219,758	1,173,031,272	612,342,832	176,597,524	788,940,356	286,468,682	97,622,234	384,090,916

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	128,236	128,236	0	82,584	82,584	0	45,652	45,652
1	501XXX	Fuel	0	44,457,744	44,457,744	0	28,630,787	28,630,787	0	15,826,957	15,826,957
1	502000	Steam Expense	0	4,214,209	4,214,209	0	2,713,951	2,713,951	0	1,500,258	1,500,258
1	505000	Electric Expense	0	733,912	733,912	0	472,639	472,639	0	261,273	261,273
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,170,256	6,170,256	0	3,973,645	3,973,645	0	2,196,611	2,196,611
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	586,178	0	586,178	0	0	0	586,178	0	586,178
MAINTENANCE											
1	510000	Supervision & Engineering	0	424,192	424,192	0	273,180	273,180	0	151,012	151,012
1	511000	Structures	0	863,520	863,520	0	556,107	556,107	0	307,413	307,413
1	512000	Boiler Plant	0	7,100,301	7,100,301	0	4,572,594	4,572,594	0	2,527,707	2,527,707
1	513000	Electric Plant	0	815,747	815,747	0	525,341	525,341	0	290,406	290,406
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,368,258	1,368,258	0	881,158	881,158	0	487,100	487,100
TOTAL STEAM POWER GENERATION EXP			586,178	66,276,375	66,862,553	0	42,681,986	42,681,986	586,178	23,594,389	24,180,567
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,682,811	2,682,811	0	1,727,730	1,727,730	0	955,081	955,081
1	536000	Water for Power	0	1,188,414	1,188,414	0	765,339	765,339	0	423,075	423,075
1	537000	Hydraulic Expense	5,925,313	3,585,528	9,510,841	3,888,783	2,309,080	6,197,863	2,036,530	1,276,448	3,312,978
1	538000	Electric Expense	0	6,861,960	6,861,960	0	4,419,102	4,419,102	0	2,442,858	2,442,858
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,195,205	2,195,205	0	1,413,712	1,413,712	0	781,493	781,493
1	540000	Rent	0	1,690,396	1,690,396	0	1,088,615	1,088,615	0	601,781	601,781
1	540100	MT Trust Funds Land Settlement Rents	5,852,667	0	5,852,667	3,779,581	0	3,779,581	2,073,086	0	2,073,086
MAINTENANCE											
1	541000	Supervision & Engineering	0	668,728	668,728	0	430,661	430,661	0	238,067	238,067
1	542000	Structures	0	483,339	483,339	0	311,270	311,270	0	172,069	172,069
1	543000	Reservoirs, Dams, & Waterways	0	711,124	711,124	0	457,964	457,964	0	253,160	253,160
1	544000	Electric Plant	0	3,162,509	3,162,509	0	2,036,656	2,036,656	0	1,125,853	1,125,853
1	545000	Miscellaneous Hydraulic Plant	0	689,261	689,261	0	443,884	443,884	0	245,377	245,377
TOTAL HYDRO POWER GENERATION EXP			11,777,980	23,919,275	35,697,255	7,668,364	15,404,013	23,072,377	4,109,616	8,515,262	12,624,878
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	865,958	865,958	0	557,677	557,677	0	308,281	308,281
1	547XXX	Fuel	0	137,874,411	137,874,411	0	88,791,121	88,791,121	0	49,083,290	49,083,290
1	548000	Generation Expense	0	3,381,391	3,381,391	0	2,177,616	2,177,616	0	1,203,775	1,203,775
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	811,703	811,703	0	522,737	522,737	0	288,966	288,966
1	550000	Rent	0	103,104	103,104	0	66,399	66,399	0	36,705	36,705
MAINTENANCE											
1	551000	Supervision & Engineering	0	789,946	789,946	0	508,725	508,725	0	281,221	281,221
1	552000	Structures	0	145,076	145,076	0	93,429	93,429	0	51,647	51,647
1	553000	Generating & Electric Equipment	0	2,445,013	2,445,013	0	1,574,588	1,574,588	0	870,425	870,425
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,093,641	1,093,641	0	704,305	704,305	0	389,336	389,336
TOTAL OTHER POWER GENERATION EXP			0	147,510,243	147,510,243	0	94,996,597	94,996,597	0	52,513,646	52,513,646

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,118,059	229,084,802	239,202,861	0	147,530,613	147,530,613	10,118,059	81,554,189	91,672,248
1	556000	System Control & Load Dispatching	0	786,958	786,958	0	506,801	506,801	0	280,157	280,157
E-557	557XXX	Other Expense	(42,471,415)	36,133,693	(6,337,722)	(36,269,820)	23,270,099	(12,999,721)	(6,201,595)	12,863,594	6,661,999
TOTAL OTHER POWER SUPPLY EXPENSE			(32,353,356)	266,005,453	233,652,097	(36,269,820)	171,307,513	135,037,693	3,916,464	94,697,940	98,614,404
TOTAL PRODUCTION OPERATING EXP			(19,989,198)	503,711,346	483,722,148	(28,601,456)	324,390,109	295,788,653	8,612,258	179,321,237	187,933,495
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,095,278	2,095,278	0	1,349,359	1,349,359	0	745,919	745,919
1	561000	Load Dispatching	0	3,018,003	3,018,003	0	1,943,594	1,943,594	0	1,074,409	1,074,409
1	562000	Station Expense	0	388,426	388,426	0	250,146	250,146	0	138,280	138,280
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	351,185	351,185	0	226,163	226,163	0	125,022	125,022
1	565XXX	Transmission of Electricity by Others	0	19,722,586	19,722,586	0	12,701,345	12,701,345	0	7,021,241	7,021,241
1	566000	Miscellaneous Transmission Expense	0	4,169,905	4,169,905	0	2,685,419	2,685,419	0	1,484,486	1,484,486
1	567000	Rent	0	77,964	77,964	0	50,209	50,209	0	27,755	27,755
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	380,824	382,285	0	245,251	245,251	1,461	135,573	137,034
1	569000	Structures	28,875	554,838	583,713	372	357,316	357,688	28,503	197,522	226,025
1	570000	Station Equipment	0	1,489,691	1,489,691	0	959,361	959,361	0	530,330	530,330
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	20,665	2,473,978	2,494,643	4,822	1,593,242	1,598,064	15,843	880,736	896,579
1	572000	Underground Lines	0	966	966	0	622	622	0	344	344
1	573000	Service Miscellaneous	4,713	70,289	75,002	4,798	45,266	50,064	(85)	25,023	24,938
TOTAL TRANSMISSION OPERATING EXP			55,714	34,793,933	34,849,647	9,992	22,407,293	22,417,285	45,722	12,386,640	12,432,362

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,703,582	31,801,638	47,505,220	11,337,422	20,480,255	31,817,677	4,366,160	11,321,383	15,687,543
E-DEPX		Depreciation Expense-Transmission	798,243	20,029,915	20,828,158	521,712	12,899,265	13,420,977	276,531	7,130,650	7,407,181
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,180,549	1,180,549	0	760,274	760,274	0	420,275	420,275
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	123,420	0	123,420	123,420	0	123,420	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	2,004,555	0	2,004,555	1,060,132	0	1,060,132	944,423	0	944,423
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
1	407334	Amortization of EIM Deferral	58,260	0	58,260	0	0	0	58,260	0	58,260
99	407360	Amortization of CS2 & COLSTRIP O&M	988,344	0	988,344	0	0	0	988,344	0	988,344
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	365,091	0	365,091	288,487	0	288,487	76,604	0	76,604
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,902,376)	0	(2,902,376)	(1,474,013)	0	(1,474,013)	(1,428,363)	0	(1,428,363)
99	407434	EIM Deferred O&M	(617,005)	0	(617,005)	0	0	0	(617,005)	0	(617,005)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,453,598)	0	(16,453,598)	(11,184,976)	0	(11,184,976)	(5,268,622)	0	(5,268,622)
99	407451	Deferral CEIP	(792,905)	0	(792,905)	(792,905)	0	(792,905)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,226,851)	0	(1,226,851)	0	0	0	(1,226,851)	0	(1,226,851)
99	407494	Amortization of Schedule 98 REC Rev	119,827	0	119,827	119,827	0	119,827	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,333,020	17,333,020	0	11,162,464	11,162,464	0	6,170,556	6,170,556
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,719,744)	71,453,511	66,733,767	(2,039,868)	46,016,061	43,976,193	(2,679,876)	25,437,450	22,757,574
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(24,653,228)	609,958,790	585,305,562	(30,631,332)	392,813,463	362,182,131	5,978,104	217,145,327	223,123,431

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,278,629	2,904,493	4,183,122	921,491	1,972,470	2,893,961	357,138	932,023	1,289,161
3	582000	Station Expense	834,791	135,038	969,829	549,399	91,706	641,105	285,392	43,332	328,724
3	583000	Overhead Line Expense	1,851,831	1,293,469	3,145,300	1,203,084	878,408	2,081,492	648,747	415,061	1,063,808
3	584000	Underground Line Expense	1,738,233	0	1,738,233	1,026,675	0	1,026,675	711,558	0	711,558
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,949	0	6,949	6,727	0	6,727	222	0	222
3	586000	Meter Expense	2,154,680	29,391	2,184,071	1,835,617	19,960	1,855,577	319,063	9,431	328,494
3	587000	Customer Installations Expense	745,581	55,632	801,213	468,413	37,780	506,193	277,168	17,852	295,020
3	588000	Miscellaneous Distribution Expense	5,548,270	4,113,428	9,661,698	4,208,592	2,793,470	7,002,062	1,339,678	1,319,958	2,659,636
3	589000	Rent	0	261,018	261,018	0	177,260	177,260	0	83,758	83,758
MAINTENANCE:											
3	590000	Supervision & Engineering	337,702	1,109,482	1,447,184	232,729	753,460	986,189	104,973	356,022	460,995
3	591000	Structures	410,216	16,355	426,571	245,794	11,107	256,901	164,422	5,248	169,670
3	592000	Station Equipment	731,228	59,309	790,537	445,971	40,277	486,248	285,257	19,032	304,289
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	25,788,515	(705)	25,787,810	16,815,674	(479)	16,815,195	8,972,841	(226)	8,972,615
3	594000	Underground Lines	871,223	0	871,223	644,079	0	644,079	227,144	0	227,144
3	595000	Line Transformers	460,498	0	460,498	367,545	0	367,545	92,953	0	92,953
3	596000	Street Light & Signal System Maintenance Exp	96,238	0	96,238	83,755	0	83,755	12,483	0	12,483
3	597000	Meters	41,400	0	41,400	33,526	0	33,526	7,874	0	7,874
3	598000	Miscellaneous Distribution Expense	371,118	861,903	1,233,021	294,164	585,327	879,491	76,954	276,576	353,530
TOTAL DISTRIBUTION OPERATING EXP			43,267,102	10,838,813	54,105,915	29,383,235	7,360,746	36,743,981	13,883,867	3,478,067	17,361,934
E-DEPX		Depreciation Expense-Distribution	59,753,231	86,160	59,839,391	39,350,849	58,512	39,409,361	20,402,382	27,648	20,430,030
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,463	0	115,463	115,463	0	115,463	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,275,870	0	55,275,870	50,459,954	0	50,459,954	4,815,916	0	4,815,916
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			115,144,564	86,160	115,230,724	89,926,266	58,512	89,984,778	25,218,298	27,648	25,245,946
TOTAL DISTRIBUTION EXPENSES			158,411,666	10,924,973	169,336,639	119,309,501	7,419,258	126,728,759	39,102,165	3,505,715	42,607,880

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	133,800	133,800	0	87,076	87,076	0	46,724	46,724
2	902000	Meter Reading Expenses	544,554	127,671	672,225	370,696	83,087	453,783	173,858	44,584	218,442
2	903XXX	Customer Records & Collection Expenses	943,347	7,532,107	8,475,454	482,087	4,901,820	5,383,907	461,260	2,630,287	3,091,547
2	904000	Uncollectible Accounts	1,103,852	0	1,103,852	687,293	0	687,293	416,559	0	416,559
2	905000	Misc Customer Accounts	0	392,136	392,136	0	255,198	255,198	0	136,938	136,938
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,591,753	8,185,714	10,777,467	1,540,076	5,327,181	6,867,257	1,051,677	2,858,533	3,910,210
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,075,886	262,566	31,338,452	23,732,829	170,875	23,903,704	7,343,057	91,691	7,434,748
2	909000	Advertising	110,971	796,194	907,165	92,855	518,155	611,010	18,116	278,039	296,155
2	910000	Misc Customer Service & Info Exp	0	241,149	241,149	0	156,937	156,937	0	84,212	84,212
TOTAL CUSTOMER SERVICE & INFO EXP			31,186,857	1,299,909	32,486,766	23,825,684	845,967	24,671,651	7,361,173	453,942	7,815,115
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	80,740	0	80,740	80,740	0	80,740	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			80,740	0	80,740	80,740	0	80,740	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,175,752	33,113,630	34,289,382	538,316	22,167,257	22,705,573	637,436	10,946,373	11,583,809
4	921000	Office Supplies & Expenses	1,435	3,990,727	3,992,162	456	2,671,512	2,671,968	979	1,319,215	1,320,194
4	922000	Admin Exp Transferred--Credit	0	(109,338)	(109,338)	0	(73,194)	(73,194)	0	(36,144)	(36,144)
4	923000	Outside Services Employed	1,421,570	13,269,971	14,691,541	1,389,450	8,883,317	10,272,767	32,120	4,386,654	4,418,774
4	924000	Property Insurance Premium	0	2,746,897	2,746,897	0	1,838,855	1,838,855	0	908,042	908,042
4	925XXX	Injuries and Damages	3,597,869	7,484,363	11,082,232	2,410,065	5,010,257	7,420,322	1,187,804	2,474,106	3,661,910
4	926XXX	Employee Pensions and Benefits	11,778,025	24,643,264	36,421,289	7,995,263	16,496,940	24,492,203	3,782,762	8,146,324	11,929,086
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,415,206	4,597,231	8,012,437	2,462,929	2,960,617	5,423,546	952,277	1,636,614	2,588,891
4	930000	Miscellaneous General Expenses	202,904	5,396,352	5,599,256	173,502	3,612,480	3,785,982	29,402	1,783,872	1,813,274
4	931000	Rents	12,110	878,564	890,674	0	588,137	588,137	12,110	290,427	302,537
4	935000	Maintenance of General Plant	2,011,356	12,286,967	14,298,323	1,434,841	8,225,264	9,660,105	576,515	4,061,703	4,638,218
TOTAL ADMIN & GEN OPERATING EXP			23,617,427	108,298,628	131,916,055	16,404,822	72,381,442	88,786,264	7,212,605	35,917,186	43,129,791

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,951,095	19,009,312	22,960,407	3,058,608	12,725,404	15,784,012	892,487	6,283,908	7,176,395
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,811,288	39,859,679	43,670,967	3,811,288	26,683,265	30,494,553	0	13,176,414	13,176,414
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	(57,248)	0	(57,248)	0	0	0	(57,248)	0	(57,248)
99	407230	Tax Reform Amortization	(11,076)	0	(11,076)	0	0	0	(11,076)	0	(11,076)
99	407306	Regulatory Debit - AMI Amortization	2,348,720	0	2,348,720	2,348,720	0	2,348,720	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,521,664	0	1,521,664	1,521,664	0	1,521,664	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	343,702	1,766,255	2,109,957	282,967	1,175,390	1,458,357	60,735	590,865	651,600
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	4,959,903	0	4,959,903	4,617,533	0	4,617,533	342,370	0	342,370
99	407347	Regulatory Credit - Deferral - COVID-19	(50,103)	0	(50,103)	0	0	0	(50,103)	0	(50,103)
99	407357	AMORT OF INTERVENOR FUND DEFER	26,026	0	26,026	26,026	0	26,026	0	0	0
99	407372	Amortization-Colstrip Community Fund	625,000	0	625,000	625,000	0	625,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(212,168)	0	(212,168)	0	0	0	(212,168)	0	(212,168)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,027,986)	0	(1,027,986)	(1,027,986)	0	(1,027,986)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	1,378,724	0	1,378,724	1,378,724	0	1,378,724	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,927,292)	0	(10,927,292)	(6,497,544)	0	(6,497,544)	(4,429,748)	0	(4,429,748)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(194,766)	0	(194,766)	(150,936)	0	(150,936)	(43,830)	0	(43,830)
99	407493	Amortization-Remand Residual Balance	(106,335)	0	(106,335)	(106,335)	0	(106,335)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,121,459	5,619,878	6,741,337	788,067	3,762,115	4,550,182	333,392	1,857,763	2,191,155
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(894,820)	66,975,908	66,081,088	5,003,594	44,828,497	49,832,091	(5,898,414)	22,147,411	16,248,997
		TOTAL ADMIN & GENERAL EXPENSES	22,722,607	175,274,536	197,997,143	21,408,416	117,209,939	138,618,355	1,314,191	58,064,597	59,378,788
		TOTAL EXPENSES BEFORE FIT	190,340,395	805,643,922	995,984,317	135,533,085	523,615,808	659,148,893	54,807,310	282,028,114	336,835,424
		NET OPERATING INCOME (LOSS) BEFORE FIT			177,046,955			129,791,463			47,255,492
E-FIT		FEDERAL INCOME TAX			(12,112,008)			(8,282,717)			(3,829,291)
E-FIT		DEFERRED FEDERAL INCOME TAX			(16,755,357)			(5,574,078)			(11,181,279)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			206,399,108			143,960,461			62,438,647

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers - AMA	100.000%	65.079%	34.921%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.911%	32.089%
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
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	127,292	1,602,135	1,729,427	100,182	1,031,775	1,131,957	27,110	570,360	597,470
1	456010	Other Electric Rev-Financial	0	(61,550,232)	(61,550,232)	0	(39,638,349)	(39,638,349)	0	(21,911,883)	(21,911,883)
1	456015	Other Electric Rev-CT Fuel Sales	0	32,233,919	32,233,919	0	20,758,644	20,758,644	0	11,475,275	11,475,275
1	456016	Other Electric Rev-Resource Opt	0	3,829,228	3,829,228	0	2,466,023	2,466,023	0	1,363,205	1,363,205
1	456017	Other Electric Rev-Non Resource	0	120,759	120,759	0	77,769	77,769	0	42,990	42,990
1	456018	Other Electric Rev-Extraction	0	310,261	310,261	0	199,808	199,808	0	110,453	110,453
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	696,236	0	696,236	520,988	0	520,988	175,248	0	175,248
1	456100	Transmission Revenue of Others	0	29,564,475	29,564,475	0	19,039,522	19,039,522	0	10,524,953	10,524,953
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,218,119	1,218,119	0	784,469	784,469	0	433,650	433,650
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	(16,502,905)	0	(16,502,905)	(9,803,666)	0	(9,803,666)	(6,699,239)	0	(6,699,239)
1	456329	Amortization Res Decoupling Deferral	13,751,224	0	13,751,224	8,241,469	0	8,241,469	5,509,755	0	5,509,755
1	456338	Non-res Decoupling Deferred Rev	2,612,274	0	2,612,274	2,621,304	0	2,621,304	(9,030)	0	(9,030)
1	456339	Amortization Non-res Decoupling	(1,262,594)	0	(1,262,594)	(1,650,283)	0	(1,650,283)	387,689	0	387,689
1	456380	Other Electric Revenue-Clearwater	320,173	0	320,173	0	0	0	320,173	0	320,173
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,139,954)	(4,139,954)	0	(2,666,130)	(2,666,130)	0	(1,473,824)	(1,473,824)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,139,954	4,139,954	0	2,666,130	2,666,130	0	1,473,824	1,473,824
1	456730	Other Elec Rev-Intraco Thermal	0	8,226,259	8,226,259	0	5,297,711	5,297,711	0	2,928,548	2,928,548
TOTAL ACCOUNT 456			(231,940)	19,908,451	19,676,511	158,563	12,821,044	12,979,607	(390,503)	7,087,407	6,696,904

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months 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	199,250,545	199,250,545	0	128,317,351	128,317,351	0	70,933,194	70,933,194
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,558,944	1,558,944	0	1,003,960	1,003,960	0	554,984	554,984
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,118,059	0	10,118,059	0	0	0	10,118,059	0	10,118,059
1	555550	Non Monetary - Exchange Power	0	123,494	123,494	0	79,530	79,530	0	43,964	43,964
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,931,099	3,931,099	0	2,531,628	2,531,628	0	1,399,471	1,399,471
1	555710	Intercompany Purchase	0	1,218,119	1,218,119	0	784,469	784,469	0	433,650	433,650
1	555740	Purchased Power - EIM	0	23,002,601	23,002,601	0	14,813,675	14,813,675	0	8,188,926	8,188,926
TOTAL ACCOUNT 555			10,118,059	229,084,802	239,202,861	0	147,530,613	147,530,613	10,118,059	81,554,189	91,672,248

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-557-12A
For Twelve Months 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
1	557000	Other Expenses	37,105	5,972,458	6,009,563	37,105	3,846,263	3,883,368	0	2,126,195	2,126,195
1	557010	Other Power Supply Expense - Financial	0	(33,512,567)	(33,512,567)	0	(21,582,093)	(21,582,093)	0	(11,930,474)	(11,930,474)
1	557018	Merchandise Processing Fee	0	49,381	49,381	0	31,801	31,801	0	17,580	17,580
1	557150	Fuel - Economic Dispatch	0	24,778,655	24,778,655	0	15,957,454	15,957,454	0	8,821,201	8,821,201
1	557160	Power Supply Expense - Miscellaneous	0	452,244	452,244	0	291,245	291,245	0	160,999	160,999
99	557161	Unbilled Add-Ons	570,094	0	570,094	613,075	0	613,075	(42,981)	0	(42,981)
1	557165	Other Resource Costs-CAISO Charges	0	1,001,222	1,001,222	0	644,787	644,787	0	356,435	356,435
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,436	205,436	0	113,564	113,564
1	557170	Broker Fees - Power	0	738,630	738,630	0	475,678	475,678	0	262,952	262,952
1	557171	REC Broker Fees	0	43,497	43,497	0	28,012	28,012	0	15,485	15,485
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,365,910	0	1,365,910	1,365,910	0	1,365,910	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(41,864,015)	0	(41,864,015)	(41,864,015)	0	(41,864,015)	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	4,709,327	0	4,709,327	4,709,327	0	4,709,327	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,424,254	0	1,424,254	1,424,254	0	1,424,254	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,052,974)	0	(3,052,974)	(3,052,974)	0	(3,052,974)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(11,592,785)	0	(11,592,785)	0	0	0	(11,592,785)	0	(11,592,785)
99	557390	Idaho PCA Amortization	5,112,991	0	5,112,991	0	0	0	5,112,991	0	5,112,991
1	557395	Optional Renewable Power Expense Offset	0	1,619	1,619	0	1,043	1,043	0	576	576
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,315,294	5,315,294	0	3,423,049	3,423,049	0	1,892,245	1,892,245
1	557711	Turbine Gas Bookout Offset	0	(5,315,294)	(5,315,294)	0	(3,423,049)	(3,423,049)	0	(1,892,245)	(1,892,245)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	36,289,554	36,289,554	0	23,370,473	23,370,473	0	12,919,081	12,919,081
TOTAL ACCOUNT 557			(42,471,415)	36,133,693	(6,337,722)	(36,269,820)	23,270,099	(12,999,721)	(6,201,595)	12,863,594	6,661,999

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-908-12A
For Twelve Months 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	495,819	262,566	758,385	413,419	170,875	584,294	82,400	91,691	174,091
99	908600	Public Purpose Tariff Rider Expense Offset	30,874,990	0	30,874,990	23,551,842	0	23,551,842	7,323,148	0	7,323,148
99	908610	Limited Income Tax Refund Program	215,994	0	215,994	215,994	0	215,994	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(510,917)	0	(510,917)	(448,426)	0	(448,426)	(62,491)	0	(62,491)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,075,886	262,566	31,338,452	23,732,829	170,875	23,903,704	7,343,057	91,691	7,434,748

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.079%	34.921%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended 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	3,207,017,746	2,144,531,581	1,062,486,165
	Interest Deduction for FIT Calculation	88,310,448	59,038,954	29,271,494
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended 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	1,173,031,272	788,940,356	384,090,916
E-OPS	Less: Operating & Maintenance Expense	747,938,738	475,355,831	272,582,907
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	168,695,352	117,620,462	51,074,890
E-OTX	Less: Taxes Other than FIT	79,350,227	66,172,600	13,177,627
	Net Operating Income Before FIT	177,046,955	129,791,463	47,255,492
E-INT	Less: Interest Expense	88,310,448	59,038,954	29,271,494
E-OTX	Less: ID ITC Deferred & Amortization	(26,487)	0	(26,487)
E-SCM	Plus: Schedule M Adjustments	(146,386,249)	(110,194,017)	(36,192,232)
	Taxable Net Operating Income	(57,676,229)	(39,441,508)	(18,234,721)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(12,112,008)	(8,282,717)	(3,829,291)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(12,112,008)	(8,282,717)	(3,829,291)
E-DTE	Deferred FIT	22,720,129	18,076,902	4,643,227
E-DTE	Customer Tax Credit Amortization	(39,475,486)	(23,650,980)	(15,824,506)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(29,352,153)	(14,168,998)	(15,183,155)

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-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	84,132,901	112,688,038	196,820,939	58,195,342	74,089,299	132,284,641	25,937,559	38,598,739	64,536,298
12	997001 Contributions In Aid of Construction	0	15,093,321	15,093,321	0	10,044,152	10,044,152	0	5,049,169	5,049,169
12	997002 Injuries and Damages	0	57,000	57,000	0	37,932	37,932	0	19,068	19,068
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	(884,411)	(884,411)	0	(588,549)	(588,549)	0	(295,862)	(295,862)
99	997007 Idaho PCA	(7,096,800)	0	(7,096,800)	0	0	0	(7,096,800)	0	(7,096,800)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	326,850	326,850	0	217,509	217,509	0	109,341	109,341
99	997018 DSM Tariff Rider	(8,752,827)	64	(8,752,763)	(8,007,930)	43	(8,007,887)	(744,897)	21	(744,876)
12	997020 FAS87 Current Pension Accrual	0	(1,684,261)	(1,684,261)	0	(1,120,825)	(1,120,825)	0	(563,436)	(563,436)
12	997027 Uncollectibles	(12,184)	(3,069,428)	(3,081,612)	(591,226)	(2,042,612)	(2,633,838)	579,042	(1,026,816)	(447,774)
99	997031 Decoupling Mechanism	1,402,001	0	1,402,001	591,177	0	591,177	810,824	0	810,824
12	997032 Interest Rate Swaps	0	9,588,335	9,588,335	0	6,380,749	6,380,749	0	3,207,586	3,207,586
99	997033 BPA Residential Exchange	(628,802)	0	(628,802)	(508,640)	0	(508,640)	(120,162)	0	(120,162)
99	997034 Montana Hydro Settlement	(1,609,813)	0	(1,609,813)	(1,054,970)	0	(1,054,970)	(554,843)	0	(554,843)
99	997035 Leases	0	3,917	3,917	0	2,622	2,622	0	1,295	1,295
99	997043 Washington Deferred Power Costs	(34,798,508)	0	(34,798,508)	(34,798,508)	0	(34,798,508)	0	0	0
12	997044 Non-Monetary Power Costs	0	123,495	123,495	0	82,182	82,182	0	41,313	41,313
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(6,990,360)	(6,990,360)	0	(4,651,875)	(4,651,875)	0	(2,338,485)	(2,338,485)
12	997049 Tax Depreciation	0	(174,490,226)	(174,490,226)	0	(116,118,011)	(116,118,011)	0	(58,372,215)	(58,372,215)
99	997058 Colstrip Community Fund	625,000	0	625,000	625,000	0	625,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,085	884,085	0	588,332	588,332	0	295,753	295,753
99	997065 Amortization - Unbilled Revenue Add-Ins	435,360	0	435,360	505,283	0	505,283	(69,923)	0	(69,923)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	25,183,866	25,183,866	0	16,759,107	16,759,107	0	8,424,759	8,424,759
12	997081 Deferred Compensation	0	(30,705)	(30,705)	0	(20,433)	(20,433)	0	(10,272)	(10,272)
4	997082 Meal Disallowances	0	609,072	609,072	0	407,731	407,731	0	201,341	201,341
12	997083 Paid Time Off	0	618,507	618,507	0	411,598	411,598	0	206,909	206,909
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(238,507)	0	(238,507)	0	0	0	(238,507)	0	(238,507)
99	997095 WA REC Deferral	(1,628,720)	0	(1,628,720)	(1,628,720)	0	(1,628,720)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,774	21,774	0	10,946	10,946
99	997098 Provision for Rate Refund	(106,335)	0	(106,335)	(106,335)	0	(106,335)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(94,876)	(94,876)	0	(63,137)	(63,137)	0	(31,739)	(31,739)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(98,582,535)	(98,582,535)	0	(65,603,720)	(65,603,720)	0	(32,978,815)	(32,978,815)
99	997102 Amort Idaho Earnings Test (254229)	(57,248)	0	(57,248)	0	0	0	(57,248)	0	(57,248)
99	997107 MDM System	(16,498,914)	0	(16,498,914)	(16,498,914)	0	(16,498,914)	0	0	0
99	997109 Tax Reform Amortization	(11,076)	0	(11,076)	0	0	0	(11,076)	0	(11,076)
99	997110 FISERVE	77,798	(222,329)	(144,531)	0	(147,953)	(147,953)	77,798	(74,376)	3,422
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,403)	(106,403)	0	(53,488)	(53,488)
12	997114 AFUDC Debt CWIP	0	(1,599,824)	(1,599,824)	0	(1,064,635)	(1,064,635)	0	(535,189)	(535,189)
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997117 Colstrip Plant Adjustment	(4,050,642)	0	(4,050,642)	(2,699,075)	0	(2,699,075)	(1,351,567)	0	(1,351,567)
99	997119 AFUDC Tax CPI	0	10,566,489	10,566,489	0	7,031,681	7,031,681	0	3,534,808	3,534,808
99	997120 Transportation Tax Disallowance	0	49,745	49,745	0	33,104	33,104	0	16,641	16,641
99	997122 Regulatory Fees	(1,027,986)	0	(1,027,986)	(1,027,986)	0	(1,027,986)	0	0	0
99	997123 EIM Deferred O&M	58,260	0	58,260	0	0	0	58,260	0	58,260
99	997125 COVID-19	1,077,783	0	1,077,783	1,378,724	0	1,378,724	(300,941)	0	(300,941)
99	997126 Prepaid Expenses	0	(670,767)	(670,767)	0	(446,375)	(446,375)	0	(224,392)	(224,392)
99	997127 CARES Act SS Deferral	0	(1,451,413)	(1,451,413)	0	(965,872)	(965,872)	0	(485,541)	(485,541)
99	997128 Meters Expensed	0	(5,081,928)	(5,081,928)	0	(3,381,871)	(3,381,871)	0	(1,700,057)	(1,700,057)
99	997129 Mixed Service Costs (IDD#5)	0	(31,216,667)	(31,216,667)	0	(20,773,755)	(20,773,755)	0	(10,442,912)	(10,442,912)
99	997130 Wild Fire Resiliency Deferral	(6,102,089)	0	(6,102,089)	(2,014,711)	0	(2,014,711)	(4,087,378)	0	(4,087,378)
99	997132 Battery Storage Deferral	44,442	0	44,442	44,442	0	44,442	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(866,630)	0	(866,630)	(866,630)	0	(866,630)	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	63,000	0	63,000	63,000	0	63,000	0	0	0
99	997137 CEIP	(792,905)	0	(792,905)	(792,905)	0	(792,905)	0	0	0
99	997138 Intervenor Funding	(91,151)	0	(91,151)	(91,151)	0	(91,151)	0	0	0
99	997139 Pension Settlement	0	378,486	378,486	0	251,871	251,871	0	126,615	126,615
99	997140 Insurance Balancing	(150,936)	0	(150,936)	(150,936)	0	(150,936)	0	0	0
99	997141 CCA	586,178	0	586,178	0	0	0	586,178	0	586,178
99	997143 Depreciation Rate Deferral	(212,168)	0	(212,168)	0	0	0	(212,168)	0	(212,168)
	TOTAL SCHEDULE M ADJUSTMENTS	3,639,382	(150,025,631)	(146,386,249)	(9,457,677)	(100,736,340)	(110,194,017)	13,097,059	(49,289,291)	(36,192,232)

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%	66.547%	33.453%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months 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	11,272,312	11,272,312	0	7,501,385	7,501,385	0	3,770,927	3,770,927
99	410100	Deferred Federal Income Tax Expense - Washingto	13,433,047	0	13,433,047	13,433,047	0	13,433,047	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,862,306	0	2,862,306	0	0	0	2,862,306	0	2,862,306
	410100	Total	16,295,353	11,272,312	27,567,665	13,433,047	7,501,385	20,934,432	2,862,306	3,770,927	6,633,233
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,800,615)	(9,800,615)	0	(6,521,785)	(6,521,785)	0	(3,278,830)	(3,278,830)
99	411100	Deferred Federal Income Tax Expense - Washingto	566,657	0	566,657	566,657	0	566,657	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(379,113)	0	(379,113)	0	0	0	(379,113)	0	(379,113)
	411100	Total	187,544	(9,800,615)	(9,613,071)	566,657	(6,521,785)	(5,955,128)	(379,113)	(3,278,830)	(3,657,943)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	3,097,598	0	3,097,598	3,097,598	0	3,097,598	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,667,937	0	1,667,937	0	0	0	1,667,937	0	1,667,937
	410193	Total	4,765,535	0	4,765,535	3,097,598	0	3,097,598	1,667,937	0	1,667,937
Total Deferred Federal Income Tax Expense			21,248,432	1,471,697	22,720,129	17,097,302	979,600	18,076,902	4,151,130	492,097	4,643,227
99	411193	Customer Tax Credit Amortization - Washington	(23,650,980)	0	(23,650,980)	(23,650,980)	0	(23,650,980)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(15,824,506)	0	(15,824,506)	0	0	0	(15,824,506)	0	(15,824,506)
	411193	Total	(39,475,486)	0	(39,475,486)	(23,650,980)	0	(23,650,980)	(15,824,506)	0	(15,824,506)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.547%	33.453%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	59,802	59,802	0	38,512	38,512	0	21,290	21,290
1	408140	State Kwh Generation Tax	0	1,335,380	1,335,380	0	859,985	859,985	0	475,395	475,395
1	408150	R&P Property Tax--Production	0	12,105,651	12,105,651	0	7,796,039	7,796,039	0	4,309,612	4,309,612
1	408180	R&P Property Tax--Transmission	0	3,812,014	3,812,014	0	2,454,937	2,454,937	0	1,357,077	1,357,077
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	17,333,020	17,333,020	0	11,162,464	11,162,464	0	6,170,556	6,170,556
DISTRIBUTION											
99	408110	State Excise Tax	24,244,991	0	24,244,991	24,244,826	0	24,244,826	165	0	165
99	408120	Municipal Occupation & License Tax	24,742,180	0	24,742,180	21,017,541	0	21,017,541	3,724,639	0	3,724,639
99	408160	Miscellaneous State or Local Tax--WA & ID	75	0	75	0	0	0	75	0	75
99	408170	R&P Property Tax--Distribution	6,315,094	0	6,315,094	5,197,587	0	5,197,587	1,117,507	0	1,117,507
99	409100	State Income Tax--Idaho	17	0	17	0	0	0	17	0	17
99	411410	State Income Tax--Idaho ITC Deferred	23	0	23	0	0	0	23	0	23
99	411420	State Income Tax--Idaho ITC Amortization	(26,510)	0	(26,510)	0	0	0	(26,510)	0	(26,510)
TOTAL DISTRIBUTION			55,275,870	0	55,275,870	50,459,954	0	50,459,954	4,815,916	0	4,815,916
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,121,459	5,619,878	6,741,337	788,067	3,762,115	4,550,182	333,392	1,857,763	2,191,155
TOTAL A&G			1,121,459	5,619,878	6,741,337	788,067	3,762,115	4,550,182	333,392	1,857,763	2,191,155
TOTAL TAXES OTHER THAN FIT			56,397,329	22,952,898	79,350,227	51,248,021	14,924,579	66,172,600	5,149,308	8,028,319	13,177,627

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
ELECTRIC UTILITY PLANT
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,283,332	7,283,332	0	4,690,466	4,690,466	0	2,592,866	2,592,866
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	1,004,759	1,004,759	0	647,065	647,065	0	357,694	357,694
1	182381	CDA Settlement Past Storage	0	27,148,797	27,148,797	0	17,483,825	17,483,825	0	9,664,972	9,664,972
1	302000	Franchises & Consents	2,739,146	44,049,218	46,788,364	2,739,146	28,367,696	31,106,842	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,295,918	16,615,634	319,716	10,605,515	10,925,231	0	5,690,403	5,690,403
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,485,721	108,837,565	113,323,286	4,485,721	72,859,131	77,344,852	0	35,978,434	35,978,434
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	21,001,215	21,001,215	0	14,058,843	14,058,843	0	6,942,372	6,942,372
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	11,304,759	11,304,759	0	7,567,745	7,567,745	0	3,737,014	3,737,014
		TOTAL INTANGIBLE PLANT	23,659,926	336,087,236	359,747,162	23,659,926	222,611,225	246,271,151	0	113,476,011	113,476,011
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	111,665,610	29,264,717	140,930,327	72,959,268	18,846,478	91,805,746	38,706,342	10,418,239	49,124,581
1	312000	Boiler Plant	146,575,059	77,630,498	224,205,557	93,281,827	49,994,041	143,275,868	53,293,232	27,636,457	80,929,689
1	313000	Generators	39,745	0	39,745	25,357	0	25,357	14,388	0	14,388
1	314000	Turbogenerator Units	39,447,411	18,624,278	58,071,689	25,787,009	11,994,035	37,781,044	13,660,402	6,630,243	20,290,645
1	315000	Accessory Electric Equipment	18,138,706	12,501,086	30,639,792	11,851,449	8,050,699	19,902,148	6,287,257	4,450,387	10,737,644
1	316000	Miscellaneous Power Plant Equipment	14,697,306	2,476,959	17,174,265	9,605,166	1,595,162	11,200,328	5,092,140	881,797	5,973,937
		TOTAL STEAM PRODUCTION PLANT	330,563,837	144,355,120	474,918,957	213,510,076	92,964,698	306,474,774	117,053,761	51,390,422	168,444,183
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	112,902,119	112,902,119	0	72,708,965	72,708,965	0	40,193,154	40,193,154
1	332XXX	Reservoirs, Dams, & Waterways	0	257,615,183	257,615,183	0	165,904,178	165,904,178	0	91,711,005	91,711,005
1	333000	Waterwheels, Turbines, & Generators	0	235,882,107	235,882,107	0	151,908,077	151,908,077	0	83,974,030	83,974,030
1	334000	Accessory Electric Equipment	0	84,990,306	84,990,306	0	54,733,757	54,733,757	0	30,256,549	30,256,549
1	335XXX	Miscellaneous Power Plant Equipment	0	13,792,748	13,792,748	0	8,882,530	8,882,530	0	4,910,218	4,910,218
1	336000	Roads, Railroads, & Bridges	0	3,720,967	3,720,967	0	2,396,303	2,396,303	0	1,324,664	1,324,664
		TOTAL HYDRAULIC PRODUCTION PLANT	0	774,792,408	774,792,408	0	498,966,312	498,966,312	0	275,826,096	275,826,096
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	17,610,876	17,610,876	0	11,341,404	11,341,404	0	6,269,472	6,269,472
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,657	21,070,657	0	13,569,503	13,569,503	0	7,501,154	7,501,154
1	343000	Prime Movers	0	21,443,843	21,443,843	0	13,809,835	13,809,835	0	7,634,008	7,634,008
1	344000	Generators	0	239,822,987	239,822,987	0	154,446,004	154,446,004	0	85,376,983	85,376,983
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	26,007,959	26,007,959	0	16,749,126	16,749,126	0	9,258,833	9,258,833
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	1,642,618	1,642,618	0	1,057,846	1,057,846	0	584,772	584,772
		TOTAL OTHER PRODUCTION PLANT	0	328,709,470	328,709,470	0	211,688,899	211,688,899	0	117,020,571	117,020,571
		TOTAL PRODUCTION PLANT	330,563,837	1,247,856,998	1,578,420,835	213,510,076	803,619,909	1,017,129,985	117,053,761	444,237,089	561,290,850

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,487,705	30,116,063	410,632	18,990,082	19,400,714	217,726	10,497,623	10,715,349
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	14,295	34,709,430	34,723,725	9,339	22,352,873	22,362,212	4,956	12,356,557	12,361,513
1	353XXX	Station Equipment	12,861,028	364,309,745	377,170,773	8,407,034	234,615,476	243,022,510	4,453,994	129,694,269	134,148,263
1	354000	Towers & Fixtures	15,999,918	1,167,385	17,167,303	10,455,944	751,796	11,207,740	5,543,974	415,589	5,959,563
1	355000	Poles & Fixtures	5,418	358,445,087	358,450,505	3,541	230,838,636	230,842,177	1,877	127,606,451	127,608,328
1	356000	Overhead Conductors & Devices	12,537,234	171,410,834	183,948,068	8,193,082	110,388,577	118,581,659	4,344,152	61,022,257	65,366,409
1	357000	Underground Conduit	0	3,161,584	3,161,584	0	2,036,060	2,036,060	0	1,125,524	1,125,524
1	358000	Underground Conductors & Devices	0	6,639,120	6,639,120	0	4,275,593	4,275,593	0	2,363,527	2,363,527
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			42,125,085	971,860,193	1,013,985,278	27,531,090	625,877,964	653,409,054	14,593,995	345,982,229	360,576,224
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,920,893	0	11,920,893	10,450,339	0	10,450,339	1,470,554	0	1,470,554
99	360400	Land Easements	4,019,063	0	4,019,063	1,345,700	0	1,345,700	2,673,363	0	2,673,363
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,855,141	0	28,855,141	21,171,890	0	21,171,890	7,683,251	0	7,683,251
3	362000	Station Equipment	163,438,247	3,214,908	166,653,155	109,593,966	2,183,276	111,777,242	53,844,281	1,031,632	54,875,913
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	552,020,506	0	552,020,506	365,785,885	0	365,785,885	186,234,621	0	186,234,621
99	365000	Overhead Conductors & Devices	351,103,531	0	351,103,531	219,401,257	0	219,401,257	131,702,274	0	131,702,274
99	366000	Underground Conduit	162,417,966	0	162,417,966	107,378,094	0	107,378,094	55,039,872	0	55,039,872
99	367000	Underground Conductors & Devices	279,316,351	0	279,316,351	186,389,581	0	186,389,581	92,926,770	0	92,926,770
99	368000	Line Transformers	340,301,602	0	340,301,602	236,557,410	0	236,557,410	103,744,192	0	103,744,192
99	369XXX	Services	218,391,725	0	218,391,725	141,802,256	0	141,802,256	76,589,469	0	76,589,469
99	371XXX	Installations on Customers' Premises	7,841,846	0	7,841,846	7,841,846	0	7,841,846	0	0	0
99	370XXX	Meters	86,808,627	0	86,808,627	62,073,697	0	62,073,697	24,734,930	0	24,734,930
99	373XXX	Street Light & Signal Systems	80,084,692	0	80,084,692	52,116,645	0	52,116,645	27,968,047	0	27,968,047
TOTAL DISTRIBUTION PLANT			2,286,888,040	3,214,908	2,290,102,948	1,521,908,566	2,183,276	1,524,091,842	764,979,474	1,031,632	766,011,106
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,684	9,670,654	11,171,338	801,117	6,473,826	7,274,943	699,567	3,196,828	3,896,395
4	390XXX	Structures & Improvements	27,220,660	109,471,828	136,692,488	17,877,692	73,283,726	91,161,418	9,342,968	36,188,102	45,531,070
4	391XXX	Office Furniture & Equipment	5,033,622	52,754,891	57,788,513	5,018,202	35,315,707	40,333,909	15,420	17,439,184	17,454,604
4	392XXX	Transportation Equipment	40,693,181	31,417,131	72,110,312	27,650,239	21,031,570	48,681,809	13,042,942	10,385,561	23,428,503
4	393000	Stores Equipment	703,743	4,175,936	4,879,679	516,030	2,795,497	3,311,527	187,713	1,380,439	1,568,152
4	394000	Tools, Shop & Garage Equipment	2,695,634	18,299,946	20,995,580	1,473,122	12,250,533	13,723,655	1,222,512	6,049,413	7,271,925
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	413,667	3,776,443	4,190,110	397,876	2,528,064	2,925,940	15,791	1,248,379	1,264,170
4	396XXX	Power Operated Equipment	21,418,489	7,068,418	28,486,907	13,133,845	4,731,811	17,865,656	8,284,644	2,336,607	10,621,251
4	397XXX	Communications Equipment	32,680,285	95,944,970	128,625,255	23,284,287	64,228,441	87,512,728	9,395,998	31,716,529	41,112,527
4	398000	Miscellaneous Equipment	13,073	885,392	898,465	0	592,708	592,708	13,073	292,684	305,757
TOTAL GENERAL PLANT			132,373,038	333,582,396	465,955,434	90,152,410	223,310,064	313,462,474	42,220,628	110,272,332	152,492,960
TOTAL PLANT IN SERVICE			2,815,609,926	2,892,601,731	5,708,211,657	1,876,762,068	1,877,602,438	3,754,364,506	938,847,858	1,014,999,293	1,953,847,151

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended October 31, 2023
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(286,943,506)	(79,345,738)	(366,289,244)	(189,760,832)	(51,098,655)	(240,859,487)	(97,182,674)	(28,247,083)	(125,429,757)
E-ADEP		Hydro Production Plant	0	(194,114,269)	(194,114,269)	0	(125,009,589)	(125,009,589)	0	(69,104,680)	(69,104,680)
E-ADEP		Other Production Plant	0	(173,145,610)	(173,145,610)	0	(111,505,773)	(111,505,773)	0	(61,639,837)	(61,639,837)
E-ADEP		Transmission Plant	(27,585,770)	(247,872,183)	(275,457,953)	(16,895,421)	(159,629,686)	(176,525,107)	(10,690,349)	(88,242,497)	(98,932,846)
E-ADEP		Distribution Plant	(753,350,237)	(523,276)	(753,873,513)	(469,554,206)	(355,362)	(469,909,568)	(283,796,031)	(167,914)	(283,963,945)
E-ADEP		General Plant	(55,258,757)	(118,345,075)	(173,603,832)	(35,942,818)	(79,223,743)	(115,166,561)	(19,315,939)	(39,121,332)	(58,437,271)
TOTAL ACCUMULATED DEPRECIATION			(1,123,138,270)	(813,346,151)	(1,936,484,421)	(712,153,277)	(526,822,808)	(1,238,976,085)	(410,984,993)	(286,523,343)	(697,508,336)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,864,543)	(18,864,543)	0	(12,148,766)	(12,148,766)	0	(6,715,777)	(6,715,777)
E-AAMT		Distribution-Franchises/Misc Intangibles	(498,096)	0	(498,096)	(498,096)	0	(498,096)	0	0	0
E-AAMT		General Plant - 303000	0	(3,742,318)	(3,742,318)	0	(2,502,304)	(2,502,304)	0	(1,240,014)	(1,240,014)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(15,415,265)	(120,197,936)	(135,613,201)	(15,415,265)	(80,464,104)	(95,879,369)	0	(39,733,832)	(39,733,832)
E-AAMT		General Plant - 390200, 396200	0	(1,300,616)	(1,300,616)	0	(870,671)	(870,671)	0	(429,945)	(429,945)
TOTAL ACCUMULATED AMORTIZATION			(15,913,361)	(144,105,413)	(160,018,774)	(15,913,361)	(95,985,845)	(111,899,206)	0	(48,119,568)	(48,119,568)
TOTAL ACCUMULATED DEPR/AMORT			(1,139,051,631)	(957,451,564)	(2,096,503,195)	(728,066,638)	(622,808,653)	(1,350,875,291)	(410,984,993)	(334,642,911)	(745,627,904)
NET ELECTRIC UTILITY PLANT before ADFIT			1,676,558,295	1,935,150,167	3,611,708,462	1,148,695,430	1,254,793,785	2,403,489,215	527,862,865	680,356,382	1,208,219,247
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	(540,355,720)	(540,355,720)	0	(359,590,521)	(359,590,521)	0	(180,765,199)	(180,765,199)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,573,628)	(50,573,628)	0	(33,855,504)	(33,855,504)	0	(16,718,124)	(16,718,124)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,257,830)	(4,257,830)	0	(2,850,319)	(2,850,319)	0	(1,407,511)	(1,407,511)
4		ADFIT - Common Plant (283750 from C-DTX)	0	36,612	36,612	0	24,509	24,509	0	12,103	12,103
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	(5,701,247)	(5,701,247)	0	(3,671,603)	(3,671,603)	0	(2,029,644)	(2,029,644)
1		ADFIT - CDA Settlement Costs (283333)	0	217,761	217,761	0	140,238	140,238	0	77,523	77,523
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(931,755)	(931,755)	0	(620,055)	(620,055)	0	(311,700)	(311,700)
TOTAL ACCUMULATED DFIT			0	(601,565,807)	(601,565,807)	0	(400,423,255)	(400,423,255)	0	(201,142,552)	(201,142,552)
NET ELECTRIC UTILITY PLANT			1,676,558,295	1,333,584,360	3,010,142,655	1,148,695,430	854,370,530	2,003,065,960	527,862,865	479,213,830	1,007,076,695

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.911%	32.089%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.547%	33.453%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,676,558,295	1,333,584,360	3,010,142,655	#####	854,370,530	2,003,065,960	527,862,865	479,213,830	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,090,089	43,073,739	51,163,828	6,120,333	28,834,853	34,955,186	1,969,756	14,238,886	16,208,642
4	Accumulated Amortization - AFUDC (182318)	(1,790,329)	(6,112,965)	(7,903,294)	(1,438,607)	(4,092,202)	(5,530,809)	(351,722)	(2,020,763)	(2,372,485)
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)	2,253,803	0	2,253,803	0	0	0	2,253,803	0	2,253,803
99	ADFIT - Boulder Park Disallowed (190040)	72,701	0	72,701	0	0	0	72,701	0	72,701
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 (182333)	15,566,096	0	15,566,096	15,566,096	0	15,566,096	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,574,519	0	23,574,519	23,574,519	0	23,574,519	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,684,835)	0	(7,684,835)	(7,684,835)	0	(7,684,835)	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)	46,990	0	46,990	0	0	0	46,990	0	46,990
4	Customer Advances (252000)	(4,302,187)	0	(4,302,187)	(1,308,767)	0	(1,308,767)	(2,993,420)	0	(2,993,420)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(37,426,724)	0	(37,426,724)	(29,463,064)	0	(29,463,064)	(7,963,660)	0	(7,963,660)
99	ADFIT-Customer Tax Credit (190393)	7,859,613	0	7,859,613	6,187,244	0	6,187,244	1,672,369	0	1,672,369
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,876,957)	0	(8,876,957)	(5,437,265)	0	(5,437,265)	(3,439,692)	0	(3,439,692)
99	Colstrip-Regulatory Asset (182327)	16,426,667	0	16,426,667	9,228,975	0	9,228,975	7,197,692	0	7,197,692
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	677,801	0	677,801	721,371	0	721,371	(43,570)	0	(43,570)
99	Colstrip Reg Asset ADFIT (283376)	(2,351,632)	0	(2,351,632)	(1,606,023)	0	(1,606,023)	(745,609)	0	(745,609)
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)	(6,359,629)	0	(6,359,629)	(4,485,691)	0	(4,485,691)	(1,873,938)	0	(1,873,938)
99	Colstrip ARO Liability (230027)	(13,256,158)	0	(13,256,158)	(8,662,902)	0	(8,662,902)	(4,593,256)	0	(4,593,256)
99	Colstrip ARO ADFIT (190376)	2,783,793	0	2,783,793	1,819,209	0	1,819,209	964,584	0	964,584
99	Colstrip ARO ADFIT (283377)	(1,859,095)	0	(1,859,095)	(1,145,688)	0	(1,145,688)	(713,407)	0	(713,407)
99	Customer Deposits (235199)	(5,924)	0	(5,924)	(5,924)	0	(5,924)	0	0	0
C-WKC	Working Capital	153,863,250	0	153,863,250	104,802,640	0	104,802,640	49,060,610	0	49,060,610
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	159,914,317	36,960,774	196,875,091	116,722,970	24,742,651	141,465,621	43,191,347	12,218,123	55,409,470
	NET RATE BASE	1,836,472,612	1,370,545,134	3,207,017,746	#####	879,113,181	2,144,531,581	571,054,212	491,431,953	#####

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-12A
For Twelve Months 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)	4,213,719	4,213,719			4,213,719	4,213,719		2,713,635	2,713,635		1,500,084	1,500,084	
	Steam (ED-ID)	4,366,160	4,366,160		4,366,160		4,366,160				4,366,160		4,366,160	
	Steam (ED-WA)	11,337,422	11,337,422		11,337,422		11,337,422	11,337,422						
1	Hydro (ED-AN)	16,575,885	16,575,885			16,575,885	16,575,885		10,674,870	10,674,870		5,901,015	5,901,015	
1	Other (ED-AN)	11,012,034	11,012,034			11,012,034	11,012,034		7,091,750	7,091,750		3,920,284	3,920,284	
Total Electric Production		47,505,220	47,505,220			15,703,582	31,801,638	47,505,220	11,337,422	20,480,255	31,817,677	4,366,160	11,321,383	15,687,543
Electric Transmission														
1	ED-AN	20,029,915	20,029,915			20,029,915	20,029,915		12,899,265	12,899,265		7,130,650	7,130,650	
	ED-ID	276,531	276,531		276,531		276,531				276,531		276,531	
	ED-WA	521,712	521,712		521,712		521,712	521,712						
Total Electric Transmission		20,828,158	20,828,158			798,243	20,029,915	20,828,158	521,712	12,899,265	13,420,977	276,531	7,130,650	7,407,181
Electric Distribution														
3	ED-AN	86,160	86,160			86,160	86,160		58,512	58,512		27,648	27,648	
	ED-ID	20,402,382	20,402,382		20,402,382		20,402,382				20,402,382		20,402,382	
	ED-WA	39,350,849	39,350,849		39,350,849		39,350,849	39,350,849						
Total Electric Distribution		59,839,391	59,839,391			59,753,231	86,160	59,839,391	39,350,849	58,512	39,409,361	20,402,382	27,648	20,430,030
Gas Underground Storage														
	GD-AN	760,400		760,400										
	GD-OR	129,115			129,115									
Total Gas Underground Storage		889,515		760,400	129,115									
Gas Distribution														
	GD-AN	57,431		57,431										
	GD-ID	7,148,185		7,148,185										
	GD-WA	16,806,168		16,806,168										
	GD-OR	10,898,613			10,898,613									
Total Gas Distribution		34,910,397		24,011,784	10,898,613									
General Plant														
4	ED-AN	2,831,058	2,831,058			2,831,058	2,831,058		1,895,195	1,895,195		935,863	935,863	
	ED-ID	520,781	520,781		520,781		520,781				520,781		520,781	
	ED-WA	1,398,986	1,398,986		1,398,986		1,398,986	1,398,986						
7,4	CD-AA	22,249,001	15,599,220	4,607,323	2,042,458	15,599,220	15,599,220		10,442,586	10,442,586		5,156,634	5,156,634	
9,4	CD-AN	750,598	579,034	171,564		579,034	579,034		387,623	387,623		191,411	191,411	
9	CD-ID	481,840	371,706	110,134		371,706	371,706				371,706		371,706	
9	CD-WA	2,151,358	1,659,622	491,736		1,659,622	1,659,622	1,659,622						
8	GD-AA	354,636		244,823	109,813									
	GD-AN	29,261		29,261										
	GD-ID	41,393		41,393										
	GD-WA	1,094,587		1,094,587										
	GD-OR	192,461			192,461									
Total General Plant		32,095,960	22,960,407	6,790,821	2,344,732	3,951,095	19,009,312	22,960,407	3,058,608	12,725,404	15,784,012	892,487	6,283,908	7,176,395
Total Depreciation Expense		196,068,641	151,133,176	31,563,005	13,372,460	80,206,151	70,927,025	151,133,176	54,268,591	46,163,436	100,432,027	25,937,560	24,763,589	50,701,149

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	67.911%	32.089%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months 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		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		591,450	591,450		326,950	326,950	
1	Misc Intangible PIt (30300)	ED-AN	262,149	262,149			262,149	262,149		168,824	168,824		93,325	93,325	
Total Production/Transmission			1,180,549	1,180,549			1,180,549	1,180,549		760,274	760,274		420,275	420,275	
Distribution															
	Franchises (302000)	ED-WA	109,597	109,597		109,597	109,597	109,597		109,597	109,597				
	Misc Intangible PIt (30300)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866	5,866				
Total Distribution			115,463	115,463		115,463	115,463	115,463		115,463	115,463				
General Plant - 303000															
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702		96,146	96,146
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833		2,672	2,672
		GD-ID	14,795		14,795										
		GD-WA	24,862		24,862										
		GD-OR	6,850			6,850									
Total General Plant - 303000			471,068	298,353	127,783	44,932		298,353	298,353		199,535	199,535		98,818	98,818
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	46,628,362	32,692,077	9,655,801	4,280,484		32,692,077	32,692,077		21,885,057	21,885,057		10,807,020	10,807,020
9,4		CD-AN	120,097	92,646	27,451			92,646	92,646		62,020	62,020		30,626	30,626
9,4		CD-ID	0	0	0		0	0	0		0	0		0	0
9,4		CD-WA	3,373,858	2,602,695	771,163		2,602,695	2,602,695	2,602,695		2,602,695	2,602,695		0	0
4		ED-AN	7,074,956	7,074,956			7,074,956	7,074,956		4,736,188	4,736,188		2,338,768	2,338,768	
		ED-ID	0	0			0	0					0	0	
		ED-WA	1,208,593	1,208,593			1,208,593	1,208,593	1,208,593		1,208,593	1,208,593			
8		GD-AA	111,345		76,867	34,478									
		GD-AN	0		0										
		GD-OR	65,274			65,274									
Total Miscellaneous IT Intangible PIt - 3031XX			58,582,485	43,670,967	10,531,282	4,380,236		3,811,288	39,859,679	43,670,967	3,811,288	26,683,265	30,494,553	0	13,176,414
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0
4		ED-AN	422,431	422,431			422,431	422,431		282,788	282,788		139,643	139,643	
		GD-OR	0			0									
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		282,788	282,788		139,643	139,643
Total Amortization Expense			60,771,996	45,687,763	10,659,065	4,425,168		3,926,751	41,761,012	45,687,763	3,926,751	27,925,862	31,852,613	0	13,835,150

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-12A
For Twelve Months 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)	(79,345,738)	(79,345,738)			(79,345,738)	(79,345,738)		(51,098,655)	(51,098,655)		(28,247,083)	(28,247,083)	
	Steam (ED-ID)	(97,182,674)	(97,182,674)		(97,182,674)	(97,182,674)	(97,182,674)				(97,182,674)		(97,182,674)	
	Steam (ED-WA)	(189,760,832)	(189,760,832)		(189,760,832)	(189,760,832)	(189,760,832)	(189,760,832)		(189,760,832)			(189,760,832)	
1	Hydro (ED-AN)	(194,114,269)	(194,114,269)			(194,114,269)	(194,114,269)		(125,009,589)	(125,009,589)		(69,104,680)	(69,104,680)	
1	Other (ED-AN)	(173,145,610)	(173,145,610)			(173,145,610)	(173,145,610)		(111,505,773)	(111,505,773)		(61,639,837)	(61,639,837)	
Total Electric Production		(733,549,123)	(733,549,123)		(286,943,506)	(446,605,617)	(733,549,123)		(189,760,832)	(287,614,017)	(477,374,849)	(97,182,674)	(158,991,600)	(256,174,274)
Electric Transmission														
1	ED-AN	(247,872,183)	(247,872,183)			(247,872,183)	(247,872,183)		(159,629,686)	(159,629,686)		(88,242,497)	(88,242,497)	
	ED-ID	(10,690,349)	(10,690,349)		(10,690,349)	(10,690,349)	(10,690,349)				(10,690,349)		(10,690,349)	
	ED-WA	(16,895,421)	(16,895,421)		(16,895,421)	(16,895,421)	(16,895,421)	(16,895,421)		(16,895,421)			(16,895,421)	
Total Electric Transmissic		(275,457,953)	(275,457,953)		(27,585,770)	(247,872,183)	(275,457,953)		(16,895,421)	(159,629,686)	(176,525,107)	(10,690,349)	(88,242,497)	(98,932,846)
Electric Distribution														
3	ED-AN	(523,276)	(523,276)			(523,276)	(523,276)		(355,362)	(355,362)		(167,914)	(167,914)	
	ED-ID	(283,796,031)	(283,796,031)		(283,796,031)	(283,796,031)	(283,796,031)				(283,796,031)		(283,796,031)	
	ED-WA	(469,554,206)	(469,554,206)		(469,554,206)	(469,554,206)	(469,554,206)	(469,554,206)		(469,554,206)			(469,554,206)	
Total Electric Distribution		(753,873,513)	(753,873,513)		(753,350,237)	(523,276)	(753,873,513)		(469,554,206)	(355,362)	(469,909,568)	(283,796,031)	(167,914)	(283,963,945)
Gas Underground Storage														
	GD-AN	(19,461,632)		(19,461,632)										
	GD-OR	(1,686,254)		(1,686,254)										
Total Gas Underground St		(21,147,886)		(19,461,632)	(1,686,254)									
Gas Distribution														
	GD-AN	(2,042,646)		(2,042,646)										
	GD-ID	(103,761,627)		(103,761,627)										
	GD-WA	(192,071,794)		(192,071,794)										
	GD-OR	(143,469,820)		(143,469,820)										
Total Gas Distribution		(441,345,887)		(297,876,067)	(143,469,820)									
General Plant														
4	ED-AN	(37,146,924)	(37,146,924)			(37,146,924)	(37,146,924)		(24,867,265)	(24,867,265)		(12,279,659)	(12,279,659)	
	ED-ID	(13,520,097)	(13,520,097)		(13,520,097)	(13,520,097)	(13,520,097)				(13,520,097)		(13,520,097)	
	ED-WA	(26,826,872)	(26,826,872)		(26,826,872)	(26,826,872)	(26,826,872)	(26,826,872)		(26,826,872)			(26,826,872)	
7,4	CD-AA	(106,081,350)	(74,375,756)	(21,967,326)	(9,738,268)	(74,375,756)	(74,375,756)		(49,789,362)	(49,789,362)		(24,586,394)	(24,586,394)	
9,4	CD-AN	(8,843,829)	(6,822,395)	(2,021,434)		(6,822,395)	(6,822,395)		(4,567,116)	(4,567,116)		(2,255,279)	(2,255,279)	
9	CD-ID	(7,513,115)	(5,795,842)	(1,717,273)		(5,795,842)	(5,795,842)				(5,795,842)		(5,795,842)	
9	CD-WA	(11,816,945)	(9,115,946)	(2,700,999)		(9,115,946)	(9,115,946)	(9,115,946)		(9,115,946)			(9,115,946)	
8	GD-AA	(2,590,721)		(1,788,504)	(802,217)									
	GD-AN	(4,016,773)		(4,016,773)										
	GD-ID	(2,437,220)		(2,437,220)										
	GD-WA	(12,997,839)		(12,997,839)										
	GD-OR	(5,731,259)		(5,731,259)										
Total General Plant		(239,522,944)	(173,603,832)	(49,647,368)	(16,271,744)	(55,258,757)	(118,345,075)	(173,603,832)	(35,942,818)	(79,223,743)	(115,166,561)	(19,315,939)	(39,121,332)	(58,437,271)
Total Accumulated Depr		(2,464,897,306)	(1,936,484,421)	(366,985,067)	(161,427,818)	(1,123,138,270)	(813,346,151)	(1,936,484,421)	(712,153,277)	(526,822,808)	(1,238,976,085)	(410,984,993)	(286,523,343)	(697,508,336)

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			67.911%	32.089%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio			66.943%	33.057%			

RESULTS OF OPERATIONS	Report ID: E-AAMT-12A
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(15,957,888)	(15,957,888)			(15,957,888)	(15,957,888)		(10,276,880)	(10,276,880)		(5,681,008)	(5,681,008)	
1	Misc Intangible Plt (3030 ED-AN	(2,906,655)	(2,906,655)			(2,906,655)	(2,906,655)		(1,871,886)	(1,871,886)		(1,034,769)	(1,034,769)	
Total Production/Transmission		(18,864,543)	(18,864,543)			(18,864,543)	(18,864,543)		(12,148,766)	(12,148,766)		(6,715,777)	(6,715,777)	
Distribution														
	Franchises (302000) ED-WA	(430,003)	(430,003)			(430,003)	(430,003)	(430,003)				(430,003)	(430,003)	
	Misc Intangible Plt (3030 ED-WA	(68,093)	(68,093)			(68,093)	(68,093)	(68,093)				(68,093)	(68,093)	
Total Distribution		(498,096)	(498,096)			(498,096)	(498,096)	(498,096)				(498,096)	(498,096)	
General Plant - 303000														
7,4	CD-AA	(5,174,065)	(3,627,641)	(1,071,445)	(474,979)	(3,627,641)	(3,627,641)		(2,428,452)	(2,428,452)		(1,199,189)	(1,199,189)	
9,1	CD-AN	(148,655)	(114,677)	(33,978)		(114,677)	(114,677)		(73,852)	(73,852)		(40,825)	(40,825)	
	GD-ID	(164,981)		(164,981)										
	GD-WA	(323,888)		(323,888)										
	GD-OR	(131,183)			(131,183)									
Total General Plant - 303000		(5,942,772)	(3,742,318)	(1,594,292)	(606,162)	(3,742,318)	(3,742,318)		(2,502,304)	(2,502,304)		(1,240,014)	(1,240,014)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(151,863,852)	(106,474,783)	(31,447,967)	(13,941,102)	(106,474,783)	(106,474,783)		(71,277,414)	(71,277,414)		(35,197,369)	(35,197,369)	
9,4	CD-AN	(433,294)	(334,256)	(99,038)		(334,256)	(334,256)		(223,761)	(223,761)		(110,495)	(110,495)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(16,765,299)	(12,933,254)	(3,832,045)		(12,933,254)	(12,933,254)	(12,933,254)				0	0	
4	ED-AN	(13,388,897)	(13,388,897)			(13,388,897)	(13,388,897)		(8,962,929)	(8,962,929)		(4,425,968)	(4,425,968)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,482,011)	(2,482,011)			(2,482,011)	(2,482,011)	(2,482,011)						
8	GD-AA	(269,708)		(186,193)	(83,515)									
	GD-AN	0		0										
	GD-OR	(36,937)			(36,937)									
Total Misc IT Intangible Plant - 3031XX		(185,239,998)	(135,613,201)	(35,565,243)	(14,061,554)	(15,415,265)	(120,197,936)	(135,613,201)	(15,415,265)	(80,464,104)	(95,879,369)	0	(39,733,832)	(39,733,832)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,300,616)	(1,300,616)			(1,300,616)	(1,300,616)		(870,671)	(870,671)		(429,945)	(429,945)	
	ED-WA	0	0			0	0	0	0	0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,300,616)	(1,300,616)	0	0	0	(1,300,616)	(1,300,616)	0	(870,671)	(870,671)	0	(429,945)	(429,945)
Total Accumulated Amortization		(211,846,025)	(160,018,774)	(37,159,535)	(14,667,716)	(15,913,361)	(144,105,413)	(160,018,774)	(15,913,361)	(95,985,845)	(111,899,206)	0	(48,119,568)	(48,119,568)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	994,941	122,220	362,279	510,442	994,941	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,001,038	0	0	8,414,168	8,414,168	0	0	2,485,175	2,485,175	0	1,101,695	1,101,695
9	CD-WA / ID / AN	2,284,366	678,897	337,288	746,044	1,762,229	201,153	99,936	221,048	522,137	0	0	0
	TOTAL ACCOUNT	19,196,879	801,117	699,567	9,670,654	11,171,338	3,272,170	99,936	2,706,223	6,078,329	845,517	1,101,695	1,947,212
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,705,103	8,472,687	3,102,109	9,130,307	20,705,103	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,289,918	0	0	0	0	0	0	0	0	4,289,918	0	4,289,918
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,040,786	0	0	91,875,316	91,875,316	0	0	27,135,926	27,135,926	0	12,029,544	12,029,544
9	CD-WA / ID / AN	31,256,330	9,405,005	6,240,860	8,466,205	24,112,070	2,786,646	1,849,129	2,508,485	7,144,260	0	0	0
	TOTAL ACCOUNT	212,342,737	17,877,692	9,342,969	109,471,828	136,692,489	27,837,246	1,849,129	29,644,411	59,330,786	4,289,918	12,029,544	16,319,462
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,557,099	1,246,649	7,798	2,302,652	3,557,099	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	71,609,474	0	0	50,206,834	50,206,834	0	0	14,828,890	14,828,890	0	6,573,750	6,573,750
9	CD-WA / ID / AN	5,217,039	3,771,553	7,622	245,406	4,024,581	1,117,488	2,258	72,712	1,192,458	0	0	0
	TOTAL ACCOUNT	80,799,511	5,018,202	15,420	52,754,892	57,788,514	1,350,611	2,258	15,019,422	16,372,291	12,109	6,626,597	6,638,706
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,218,758	26,090,623	12,224,844	22,903,291	61,218,758	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,336,496	0	0	0	0	9,960,484	3,461,780	2,914,232	16,336,496	0	0	0
99	GD-OR / AS	4,822,578	0	0	0	0	0	0	0	0	4,822,578	0	4,822,578
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,568,308	0	0	5,306,292	5,306,292	0	0	1,567,245	1,567,245	0	694,771	694,771
9	CD-WA / ID / AN	7,240,140	1,559,615	818,098	3,207,548	5,585,261	462,105	242,397	950,377	1,654,879	0	0	0
	TOTAL ACCOUNT	97,283,467	27,650,238	13,042,942	31,417,131	72,110,311	10,422,589	3,704,177	5,498,947	19,625,713	4,822,578	724,865	5,547,443

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	222,353	0	0	
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	
9	CD-WA / ID / AN	5,701,252	457,164	187,713	3,753,240	4,398,117	135,455	55,618	1,112,062	1,303,135	0	0	
	TOTAL ACCOUNT	6,429,703	516,030	187,713	4,175,937	4,879,680	357,808	55,618	1,114,655	1,528,081	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,360,114	1,453,323	474,503	6,432,288	8,360,114	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,556,118	0	0	0	0	2,662,418	443,268	450,432	3,556,118	0	0	
99	GD-OR / AS	1,065,961	0	0	0	0	0	0	0	0	1,065,961	0	
8	GD-AA	5,773,479	0	0	0	0	0	0	3,985,721	3,985,721	0	1,787,758	
7	CD-AA	15,804,164	0	0	11,080,616	11,080,616	0	0	3,272,726	3,272,726	0	1,450,822	
9	CD-WA / ID / AN	2,015,543	19,799	748,009	787,042	1,554,850	5,866	221,631	233,196	460,693	0	0	
	TOTAL ACCOUNT	36,575,379	1,473,122	1,222,512	18,299,946	20,995,580	2,668,284	664,899	7,942,075	11,275,258	1,065,961	3,238,580	4,304,541
	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	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,236,905	397,876	15,791	2,823,238	3,236,905	0	0	0	0	0	0	
99	GD-WA / ID / AN	202,359	0	0	0	0	107,442	0	94,917	202,359	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	
7	CD-AA	1,359,546	0	0	953,205	953,205	0	0	281,535	281,535	0	124,806	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	5,049,919	397,876	15,791	3,776,443	4,190,110	107,442	0	536,974	644,416	18,586	196,807	215,393
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	27,028,414	12,883,837	7,934,540	6,210,037	27,028,414	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,200,239	0	0	0	0	2,580,343	799,307	820,589	4,200,239	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	
9	CD-WA / ID / AN	1,410,324	250,008	350,104	487,854	1,087,966	74,076	103,734	144,548	322,358	0	0	
	TOTAL ACCOUNT	33,211,289	13,133,845	8,284,644	7,068,418	28,486,907	2,654,419	903,041	1,074,574	4,632,034	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	44,491,077	13,060,655	6,534,500	24,895,922	44,491,077	0	0	0	0	0	0	
99		GD-WA / ID / AN	893,135	0	0	0	0	598,720	288,293	6,122	893,135	0	0	
99		GD-OR / AS	747,883	0	0	0	0	0	0	0	0	747,883	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	
7		CD-AA	97,977,482	0	0	68,693,972	68,693,972	0	0	20,289,177	20,289,177	0	8,994,333	
9		CD-WA/ ID / AN	20,015,047	10,223,632	2,861,499	2,355,076	15,440,207	3,029,200	847,845	697,795	4,574,840	0	0	
		TOTAL ACCOUNT	164,367,922	23,284,287	9,395,999	95,944,970	128,625,256	3,627,920	1,136,138	21,161,055	25,925,113	747,883	9,069,670	9,817,553
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	288,768	0	6,846	281,922	288,768	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7		CD-AA	851,125	0	0	596,741	596,741	0	0	176,251	176,251	0	78,133	78,133
9		CD-WA/ ID / AN	16,794	0	6,227	6,728	12,955	0	1,845	1,994	3,839	0	0	0
		TOTAL ACCOUNT	1,166,668	0	13,073	885,391	898,464	0	1,845	178,859	180,704	9,092	78,408	87,500
		TOTAL GENERAL PLANT	656,540,261	90,152,409	42,220,630	333,582,397	465,955,436	52,298,489	8,417,041	84,877,195	145,592,725	11,876,270	33,115,830	44,992,100

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%

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,103,218	319,716	0	11,783,502	12,103,218	0	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	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	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	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,739,831	319,716	0	16,295,918	16,615,634	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	26,954,181	4,233,935	0	22,720,246	26,954,181	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	325,132	0	0	0	0	0	0	0	0	325,132	0	325,132
8		GD-AA	422,670	0	0	0	0	0	0	291,790	291,790	0	130,880	130,880
7		CD-AA	122,168,275	0	0	85,654,621	85,654,621	0	0	25,298,606	25,298,606	0	11,215,048	11,215,048
9		CD-WA / ID / AN	926,180	251,786	0	462,697	714,483	74,603	0	137,094	211,697	0	0	0
		TOTAL ACCOUNT	150,796,438	4,485,721	0	108,837,564	113,323,285	74,603	0	25,727,490	25,802,093	325,132	11,345,928	11,671,060
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,822,220	0	0	3,822,220	3,822,220	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	134,149	0	0	0	0	0	0	92,610	92,610	0	41,539	41,539
7		CD-AA	24,502,218	0	0	17,178,995	17,178,995	0	0	5,073,919	5,073,919	0	2,249,304	2,249,304
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	28,458,587	0	0	21,001,215	21,001,215	0	0	5,166,529	5,166,529	0	2,290,843	2,290,843
	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
9		CD-WA / ID / AN	0	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
COMMON INTANGIBLE PLANT
 For Twelve Months Ended October 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303120	Misc Intangible Plant--Software 12.5 YR										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
9		CD-WA / ID / AN	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
	303121	Misc Intangible Plant--AMI Software										
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	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
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0
	30313X	Misc Intangible Plant--Term SAAS Software										
99		ED-WA / ID / AN	314,255	0	0	314,255	314,255	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	15,675,639	0	0	10,990,504	10,990,504	0	0	3,246,111	3,246,111	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	15,989,894	0	0	11,304,759	11,304,759	0	0	3,246,111	3,246,111	0
		TOTAL	371,597,628	20,920,779	0	254,601,129	275,521,908	5,344,812	771,517	61,862,609	67,978,938	751,083

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-Fact	100.000%	0.000%	69.035%	30.965%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(71,223,440)	(49,936,178)	(14,748,950)	(6,538,312)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(637,450)	(637,450)	0	0
7	282919	CD-AA	(6,072,898)	(4,257,830)	(1,257,576)	(557,492)
7	283750	CD-AA	52,220	36,612	10,814	4,794
		Total	<u>(77,881,568)</u>	<u>(54,794,846)</u>	<u>(15,995,712)</u>	<u>(7,091,010)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,472,621	6,472,621	0	0	0	0	6,472,621
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	857	857	0	0	0	0	857
7/4	154550 Supply Chain Average Cost Variance	0	0	(144)	(144)	0	0	0	0	(144)
7/4	154560 Supply Chain Invoice Price Variance	0	0	78	78	0	0	0	0	78
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	123,924,786	57,506,427	0	181,431,213	104,802,640	49,060,610	19,122,146	8,445,817	0
TOTAL		123,924,786	57,506,427	6,473,412	187,904,625	104,802,640	49,060,610	19,122,146	8,445,817	6,473,412

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						