

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,759,056	12,289,808	3,469,248
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,759,056	12,289,808	3,469,248
E-APL	Electric Net Rate Base	3,214,064,953	2,150,129,059	1,063,935,894
	RATE OF RETURN	0.490%	0.572%	0.326%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	9-01-2023 thru 09-30-2023	415,293 100.000%	270,140 65.048%	145,153 34.952%
3	E-OPS	Direct Distribution Operating Expense Percent	9-01-2023 thru 09-30-2023	4,447,987 100.000%	3,333,142 74.936%	1,114,845 25.064%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2022 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 Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
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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	08-01-2023 thru 09-30-2023	1,578,634,578	1,086,039,391	492,595,187	
		Percent		100.000%	68.796%	31.204%	
11		Book Depreciation	9-01-2023 thru 09-30-2023	12,808,648	8,506,702	4,301,946	
		Percent		100.000%	66.414%	33.586%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended September 30, 2023
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2023 thru 09-30-2023	3,658,948,879 100.000%	2,437,240,936 66.610%	1,221,707,943 33.390%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2023 thru 09-30-2023	292,437,128 100.000%	198,130,454 67.751%	94,306,674 32.249%
14		Net Allocated Schedule M's - AMA Percent	9-01-2023 thru 09-30-2023	-13,580,426 100.000%	-9,130,936 67.236%	-4,449,490 32.764%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended September 30, 2023
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	29,994,633	0	29,994,633	20,036,291	0	20,036,291	9,958,342	0	9,958,342
99	442200	Commercial - Firm & Int.	29,774,662	0	29,774,662	21,657,494	0	21,657,494	8,117,168	0	8,117,168
1	442300	Industrial	10,829,011	0	10,829,011	6,262,386	0	6,262,386	4,566,625	0	4,566,625
99	444000	Public Street & Highway Lighting	679,108	0	679,108	431,372	0	431,372	247,736	0	247,736
99	448000	Interdepartmental Revenue	123,657	0	123,657	110,319	0	110,319	13,338	0	13,338
99	499XXX	Unbilled Revenue	(6,889,344)	0	(6,889,344)	(5,105,722)	0	(5,105,722)	(1,783,622)	0	(1,783,622)
TOTAL SALES TO ULTIMATE CUSTOMERS			64,511,727	0	64,511,727	43,392,140	0	43,392,140	21,119,587	0	21,119,587
1	447XXX	Sales for Resale	0	26,040,630	26,040,630	0	16,770,166	16,770,166	0	9,270,464	9,270,464
TOTAL SALES OF ELECTRICITY			64,511,727	26,040,630	90,552,357	43,392,140	16,770,166	60,162,306	21,119,587	9,270,464	30,390,051
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	10,063	0	10,063	3,435	0	3,435	6,628	0	6,628
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,380	33,380	0	18,453	18,453
1	454000	Rent from Electric Property	318,861	6,483	325,344	188,691	4,175	192,866	130,170	2,308	132,478
1	454100	Rent from Trnsmission Joint Use	2,395	0	2,395	998	0	998	1,397	0	1,397
1	456XXX	Other Electric Revenues	4,217,532	3,825,174	8,042,706	3,399,849	2,463,412	5,863,261	817,683	1,361,762	2,179,445
TOTAL OTHER OPERATING REVENUE			4,548,851	3,883,490	8,432,341	3,592,973	2,500,967	6,093,940	955,878	1,382,523	2,338,401
TOTAL ELECTRIC REVENUE			69,060,578	29,924,120	98,984,698	46,985,113	19,271,133	66,256,246	22,075,465	10,652,987	32,728,452

***** 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	832,559	14,384,028	15,216,587	0	9,263,314	9,263,314	832,559	5,120,714	5,953,273
1	556000	System Control & Load Dispatching	0	29,132	29,132	0	18,761	18,761	0	10,371	10,371
E-557	557XXX	Other Expense	7,343,097	2,624,213	9,967,310	3,526,597	1,689,994	5,216,591	3,816,500	934,219	4,750,719
TOTAL OTHER POWER SUPPLY EXPENSE			8,175,656	17,037,373	25,213,029	3,526,597	10,972,069	14,498,666	4,649,059	6,065,304	10,714,363
TOTAL PRODUCTION OPERATING EXP			8,226,880	34,260,457	42,487,337	3,250,490	22,063,734	25,314,224	4,976,390	12,196,723	17,173,113
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	164,615	164,615	0	106,012	106,012	0	58,603	58,603
1	561000	Load Dispatching	0	240,079	240,079	0	154,611	154,611	0	85,468	85,468
1	562000	Station Expense	0	24,340	24,340	0	15,675	15,675	0	8,665	8,665
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	10,443	10,443	0	6,725	6,725	0	3,718	3,718
1	565XXX	Transmission of Electricity by Others	0	1,475,607	1,475,607	0	950,291	950,291	0	525,316	525,316
1	566000	Miscellaneous Transmission Expense	0	555,556	555,556	0	357,778	357,778	0	197,778	197,778
1	567000	Rent	0	8,419	8,419	0	5,422	5,422	0	2,997	2,997
MAINTENANCE											
1	568000	Supervision & Engineering	(59)	23,732	23,673	(59)	15,283	15,224	0	8,449	8,449
1	569000	Structures	430	26,438	26,868	0	17,026	17,026	430	9,412	9,842
1	570000	Station Equipment	0	63,921	63,921	0	41,165	41,165	0	22,756	22,756
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,993	202,455	204,448	0	130,381	130,381	1,993	72,074	74,067
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	150	(23,422)	(23,272)	150	(15,084)	(14,934)	0	(8,338)	(8,338)
TOTAL TRANSMISSION OPERATING EXP			2,514	2,772,183	2,774,697	91	1,785,285	1,785,376	2,423	986,898	989,321

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended September 30, 2023
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,299,817	2,661,163	3,960,980	935,496	1,713,789	2,649,285	364,321	947,374	1,311,695
E-DEPX		Depreciation Expense-Transmission	66,584	1,717,972	1,784,556	43,517	1,106,374	1,149,891	23,067	611,598	634,665
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,466	98,466	0	63,412	63,412	0	35,054	35,054
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	28,356	0	28,356	22,981	0	22,981	5,375	0	5,375
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(242,340)	0	(242,340)	(122,834)	0	(122,834)	(119,506)	0	(119,506)
99	407434	EIM Deferred O&M	(21,160)	0	(21,160)	0	0	0	(21,160)	0	(21,160)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(968,993)	0	(968,993)	(667,386)	0	(667,386)	(301,607)	0	(301,607)
99	407451	Deferral CEIP	(77,349)	0	(77,349)	(77,349)	0	(77,349)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(74,260)	0	(74,260)	0	0	0	(74,260)	0	(74,260)
99	407494	Amortization of Schedule 98 REC Rev	8,345	0	8,345	8,345	0	8,345	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,527,367	1,527,367	0	983,624	983,624	0	543,743	543,743
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	41,641	6,097,333	6,138,974	62,549	3,926,682	3,989,231	(20,908)	2,170,651	2,149,743
		TOTAL PRODUCTION & TRANSMISSION EXPEN	8,271,035	43,129,973	51,401,008	3,313,130	27,775,701	31,088,831	4,957,905	15,354,272	20,312,177

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	7,758	7,758	0	5,046	5,046	0	2,712	2,712
2	902000	Meter Reading Expenses	43,074	5,527	48,601	28,754	3,595	32,349	14,320	1,932	16,252
2	903XXX	Customer Records & Collection Expenses	80,959	693,168	774,127	42,924	450,892	493,816	38,035	242,276	280,311
2	904000	Uncollectible Accounts	373,367	0	373,367	329,288	0	329,288	44,079	0	44,079
2	905000	Misc Customer Accounts	0	25,783	25,783	0	16,771	16,771	0	9,012	9,012
TOTAL CUSTOMER ACCOUNTS EXPENSES			497,400	732,236	1,229,636	400,966	476,304	877,270	96,434	255,932	352,366
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,323,062	11,710	2,334,772	1,830,574	7,617	1,838,191	492,488	4,093	496,581
2	909000	Advertising	3,503	26,728	30,231	4,833	17,386	22,219	(1,330)	9,342	8,012
2	910000	Misc Customer Service & Info Exp	0	7,487	7,487	0	4,870	4,870	0	2,617	2,617
TOTAL CUSTOMER SERVICE & INFO EXP			2,326,565	45,925	2,372,490	1,835,407	29,873	1,865,280	491,158	16,052	507,210
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	42,714	0	42,714	42,714	0	42,714	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			42,714	0	42,714	42,714	0	42,714	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	142,744	3,198,016	3,340,760	71,778	2,140,848	2,212,626	70,966	1,057,168	1,128,134
4	921000	Office Supplies & Expenses	(342)	185,042	184,700	(341)	123,873	123,532	(1)	61,169	61,168
4	922000	Admin Exp Transferred--Credit	0	(11,414)	(11,414)	0	(7,641)	(7,641)	0	(3,773)	(3,773)
4	923000	Outside Services Employed	135,068	(25,765)	109,303	132,653	(17,248)	115,405	2,415	(8,517)	(6,102)
4	924000	Property Insurance Premium	0	235,378	235,378	0	157,569	157,569	0	77,809	77,809
4	925XXX	Injuries and Damages	308,775	675,549	984,324	206,089	452,233	658,322	102,686	223,316	326,002
4	926XXX	Employee Pensions and Benefits	283,071	1,676,008	1,959,079	228,897	1,121,970	1,350,867	54,174	554,038	608,212
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	201,043	491,036	692,079	151,833	316,227	468,060	49,210	174,809	224,019
4	930000	Miscellaneous General Expenses	8,880	1,138,905	1,147,785	8,661	762,417	771,078	219	376,488	376,707
4	931000	Rents	2,555	76,350	78,905	0	51,111	51,111	2,555	25,239	27,794
4	935000	Maintenance of General Plant	130,816	763,959	894,775	88,337	511,417	599,754	42,479	252,542	295,021
TOTAL ADMIN & GEN OPERATING EXP			1,212,710	8,403,064	9,615,774	887,907	5,612,776	6,500,683	324,803	2,790,288	3,115,091

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	309,239	1,643,080	1,952,319	234,818	1,099,927	1,334,745	74,421	543,153	617,574
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	251,515	3,500,860	3,752,375	251,515	2,343,580	2,595,095	0	1,157,280	1,157,280
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	26,509	150,683	177,192	21,417	100,370	121,787	5,092	50,313	55,405
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	502,842	0	502,842	331,657	0	331,657	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(30,505)	0	(30,505)	0	0	0	(30,505)	0	(30,505)
99	407357	AMORT OF INTERVENOR FUND DEFER	8,285	0	8,285	8,285	0	8,285	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(139,304)	0	(139,304)	(139,304)	0	(139,304)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,645,014)	0	(1,645,014)	(1,416,743)	0	(1,416,743)	(228,271)	0	(228,271)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(46,121)	0	(46,121)	(23,171)	0	(23,171)	(22,950)	0	(22,950)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	100,977	660,831	761,808	77,849	442,380	520,229	23,128	218,451	241,579
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(529,058)	6,015,520	5,486,462	(389,006)	4,026,451	3,637,445	(140,052)	1,989,069	1,849,017
		TOTAL ADMIN & GENERAL EXPENSES	683,652	14,418,584	15,102,236	498,901	9,639,227	10,138,128	184,751	4,779,357	4,964,108
		TOTAL EXPENSES BEFORE FIT	25,966,884	59,092,997	85,059,881	16,918,622	38,495,323	55,413,945	9,048,262	20,597,674	29,645,936
		NET OPERATING INCOME (LOSS) BEFORE FIT			13,924,817			10,842,301			3,082,516
E-FIT		FEDERAL INCOME TAX			248,501			27,376			221,125
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,042,341)			(1,448,866)			(593,475)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,759,056			12,289,808			3,469,248

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.048%	34.952%
E-ALL	3	Direct Distribution Operating Expense	100.000%	74.936%	25.064%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended September 30, 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	456000	Other Electric Rev-Miscellaneous	9,800	39,804	49,604	8,400	25,634	34,034	1,400	14,170	15,570
1	456010	Other Electric Rev-Financial	0	(1,064,400)	(1,064,400)	0	(685,474)	(685,474)	0	(378,926)	(378,926)
1	456015	Other Electric Rev-CT Fuel Sales	0	1,920,742	1,920,742	0	1,236,958	1,236,958	0	683,784	683,784
1	456016	Other Electric Rev-Resource Opt	0	93,740	93,740	0	60,369	60,369	0	33,371	33,371
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	28,607	28,607	0	18,423	18,423	0	10,184	10,184
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	106,407	0	106,407	47,886	0	47,886	58,521	0	58,521
1	456100	Transmission Revenue of Others	0	2,226,498	2,226,498	0	1,433,865	1,433,865	0	792,633	792,633
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	75,429	75,429	0	48,576	48,576	0	26,853	26,853
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	576,526	0	576,526	583,776	0	583,776	(7,250)	0	(7,250)
1	456329	Amortization Res Decoupling Deferral	1,402,014	0	1,402,014	1,092,782	0	1,092,782	309,232	0	309,232
1	456338	Non-res Decoupling Deferred Rev	1,926,907	0	1,926,907	1,521,166	0	1,521,166	405,741	0	405,741
1	456339	Amortization Non-res Decoupling	163,083	0	163,083	135,125	0	135,125	27,958	0	27,958
1	456380	Other Electric Revenue-Clearwater	30,599	0	30,599	0	0	0	30,599	0	30,599
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	131,899	131,899	0	84,943	84,943	0	46,956	46,956
TOTAL ACCOUNT 456			4,217,533	3,825,177	8,042,710	3,399,849	2,463,414	5,863,263	817,684	1,361,763	2,179,447

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended September 30, 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	12,816,525	12,816,525	0	8,253,842	8,253,842	0	4,562,683	4,562,683
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	121,866	121,866	0	78,482	78,482	0	43,384	43,384
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	832,559	0	832,559	0	0	0	832,559	0	832,559
1	555550	Non Monetary - Exchange Power	0	19,652	19,652	0	12,656	12,656	0	6,996	6,996
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,137	1,137	0	732	732	0	405	405
1	555710	Intercompany Purchase	0	75,429	75,429	0	48,576	48,576	0	26,853	26,853
1	555740	Purchased Power - EIM	0	1,349,419	1,349,419	0	869,026	869,026	0	480,393	480,393
TOTAL ACCOUNT 555			832,559	14,384,028	15,216,587	0	9,263,314	9,263,314	832,559	5,120,714	5,953,273

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	3,287	501,871	505,158	3,287	323,205	326,492	0	178,666	178,666
1	557010	Other Power Supply Expense - Financial	0	(6,600)	(6,600)	0	(4,250)	(4,250)	0	(2,350)	(2,350)
1	557018	Merchandise Processing Fee	0	4,312	4,312	0	2,777	2,777	0	1,535	1,535
1	557150	Fuel - Economic Dispatch	0	(2,184,370)	(2,184,370)	0	(1,406,734)	(1,406,734)	0	(777,636)	(777,636)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(195,149)	0	(195,149)	(152,904)	0	(152,904)	(42,245)	0	(42,245)
1	557165	Other Resource Costs-CAISO Charges	0	191,877	191,877	0	123,569	123,569	0	68,308	68,308
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	18,275	18,275	0	11,769	11,769	0	6,506	6,506
1	557171	REC Broker Fees	0	231	231	0	149	149	0	82	82
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	66,337	0	66,337	66,337	0	66,337	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	2,208,311	0	2,208,311	2,208,311	0	2,208,311	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,374,334	0	1,374,334	1,374,334	0	1,374,334	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	61,285	0	61,285	61,285	0	61,285	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(75,511)	0	(75,511)	(75,511)	0	(75,511)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	3,468,808	0	3,468,808	0	0	0	3,468,808	0	3,468,808
99	557390	Idaho PCA Amortization	363,172	0	363,172	0	0	0	363,172	0	363,172
1	557395	Optional Renewable Power Expense Offset	0	109	109	0	70	70	0	39	39
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,098,508	4,098,508	0	2,639,439	2,639,439	0	1,459,069	1,459,069
TOTAL ACCOUNT 557			7,343,097	2,624,213	9,967,310	3,526,597	1,689,994	5,216,591	3,816,500	934,219	4,750,719

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended September 30, 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	19,275	11,710	30,985	12,984	7,617	20,601	6,291	4,093	10,384
99	908600	Public Purpose Tariff Rider Expense Offset	2,419,384	0	2,419,384	1,867,304	0	1,867,304	552,080	0	552,080
99	908610	Limited Income Tax Refund Program	168,420	0	168,420	168,420	0	168,420	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(284,017)	0	(284,017)	(218,134)	0	(218,134)	(65,883)	0	(65,883)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,323,062	11,710	2,334,772	1,830,574	7,617	1,838,191	492,488	4,093	496,581

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.048%	34.952%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.95%	55.95%
2	Cost of Debt		4.860%	4.865%
	Total Weighted Cost		2.719%	2.722%
E-APL	Net Rate Base	3,214,064,953	2,150,129,059	1,063,935,894
	Interest Deduction for FIT Calculation	87,422,344	58,462,009	28,960,335
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	98,984,698	66,256,246	32,728,452
E-OPS	Less: Operating & Maintenance Expense	63,729,542	40,287,383	23,442,159
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,456,715	9,505,265	4,951,450
E-OTX	Less: Taxes Other than FIT	6,873,624	5,621,297	1,252,327
	Net Operating Income Before FIT	13,924,817	10,842,301	3,082,516
E-INT	Less: Monthly Interest Expense	7,285,195	4,871,834	2,413,361
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(5,454,072)	(5,840,104)	386,032
	Taxable Net Operating Income	1,183,341	130,363	1,052,978
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	248,501	27,376	221,125
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	248,501	27,376	221,125
E-DTE	Deferred FIT	590,514	890,821	(300,307)
E-DTE	Customer Tax Credit Amortization	(2,632,855)	(2,339,687)	(293,168)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(1,834,239)	(1,447,507)	(386,732)

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
ELECTRIC SCHEDULE M ADJUSTMENTS
 For Month Ended September 30, 2023
 Average of Monthly Averages Basis

Report ID:
E-SCM-1A

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000 Book Depreciation & Amortization	7,040,237	9,688,979	16,729,216	4,842,263	6,372,801	11,215,064	2,197,974	3,316,178	5,514,152
12	997001 Contributions In Aid of Construction	0	783,333	783,333	0	521,778	521,778	0	261,555	261,555
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(153,377)	(153,377)	0	(102,164)	(102,164)	0	(51,213)	(51,213)
99	997007 Idaho PCA	3,810,820	0	3,810,820	0	0	0	3,810,820	0	3,810,820
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	25,992	25,992	0	17,313	17,313	0	8,679	8,679
99	997018 DSM Tariff Rider	(1,456,650)	0	(1,456,650)	(866,578)	0	(866,578)	(590,072)	0	(590,072)
12	997020 FAS87 Current Pension Accrual	0	(152,012)	(152,012)	0	(101,255)	(101,255)	0	(50,757)	(50,757)
12	997027 Uncollectibles	227,529	(279,409)	(51,880)	146,872	(186,114)	(39,242)	80,657	(93,295)	(12,638)
99	997031 Decoupling Mechanism	(4,068,530)	0	(4,068,530)	(3,332,849)	0	(3,332,849)	(735,681)	0	(735,681)
12	997032 Interest Rate Swaps	0	356,618	356,618	0	237,543	237,543	0	119,075	119,075
99	997033 BPA Residential Exchange	(41,159)	0	(41,159)	(45,090)	0	(45,090)	3,931	0	3,931
99	997034 Montana Hydro Settlement	2,156,540	0	2,156,540	1,413,261	0	1,413,261	743,279	0	743,279
99	997035 Leases	0	(136,399)	(136,399)	0	(91,310)	(91,310)	0	(45,089)	(45,089)
99	997043 Washington Deferred Power Costs	3,648,982	0	3,648,982	3,648,982	0	3,648,982	0	0	0
12	997044 Non-Monetary Power Costs	0	19,653	19,653	0	13,091	13,091	0	6,562	6,562
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(276,854)	(276,854)	0	(184,412)	(184,412)	0	(92,442)	(92,442)
12	997049 Tax Depreciation	0	(14,661,458)	(14,661,458)	0	(9,765,997)	(9,765,997)	0	(4,895,461)	(4,895,461)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,203	22,203	0	11,130	11,130
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,074	49,074	0	24,600	24,600
99	997065 Amortization - Unbilled Revenue Add-Ins	(353,769)	0	(353,769)	(295,409)	0	(295,409)	(58,360)	0	(58,360)
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	107,333	107,333	0	59,333	59,333
12	997080 Book Transportation Depreciation	0	101,544	101,544	0	67,638	67,638	0	33,906	33,906
12	997081 Deferred Compensation	0	11,428	11,428	0	7,612	7,612	0	3,816	3,816
4	997082 Meal Disallowances	0	45,442	45,442	0	30,420	30,420	0	15,022	15,022
12	997083 Paid Time Off	0	(431,818)	(431,818)	0	(287,634)	(287,634)	0	(144,184)	(144,184)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	9,561	0	9,561	0	0	0	9,561	0	9,561
99	997095 WA REC Deferral	(14,226)	0	(14,226)	(14,226)	0	(14,226)	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,816	1,816	0	910	910
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(6,708,334)	(6,708,334)	0	(4,468,421)	(4,468,421)	0	(2,239,913)	(2,239,913)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	8,094	(18,502)	(10,408)	0	(12,324)	(12,324)	8,094	(6,178)	1,916
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(342,288)	0	(342,288)	(215,469)	0	(215,469)	(126,819)	0	(126,819)
99	997119 AFUDC Tax CPI	0	444,254	444,254	0	295,918	295,918	0	148,336	148,336
99	997120 Transportation Tax Disallowance	0	5,576	5,576	0	3,714	3,714	0	1,862	1,862
99	997122 Regulatory Fees	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	(420,646)	0	(420,646)	(139,304)	0	(139,304)	(281,342)	0	(281,342)
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(467,665)	(467,665)	0	(311,512)	(311,512)	0	(156,153)	(156,153)
99	997129 Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,393,259)	(1,393,259)	0	(698,408)	(698,408)
99	997130 Wild Fire Resiliency Deferral	(1,095,381)	0	(1,095,381)	(1,038,295)	0	(1,038,295)	(57,086)	0	(57,086)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(77,349)	0	(77,349)	(77,349)	0	(77,349)	0	0	0
99	997138 Intervenor Funding	9,183	0	9,183	9,183	0	9,183	0	0	0
99	997139 Pension Settlement	0	37,849	37,849	0	25,211	25,211	0	12,638	12,638
99	997140 Insurance Balancing	(23,171)	0	(23,171)	(23,171)	0	(23,171)	0	0	0
99	997141 CCA	(1,103,842)	0	(1,103,842)	(1,028,117)	0	(1,028,117)	(75,725)	0	(75,725)
99	997143 Depreciation Rate Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
	TOTAL SCHEDULE M ADJUSTMENTS	8,126,356	(13,580,428)	(5,454,072)	3,290,833	(9,130,937)	(5,840,104)	4,835,523	(4,449,491)	386,032

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%	66.610%	33.390%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,096,853	1,096,853	0	730,614	730,614	0	366,239	366,239
99	410100	Deferred Federal Income Tax Expense - Washingto	468,533	0	468,533	468,533	0	468,533	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(477,565)	0	(477,565)	0	0	0	(477,565)	0	(477,565)
	410100	Total	(9,032)	1,096,853	1,087,821	468,533	730,614	1,199,147	(477,565)	366,239	(111,326)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,179,078)	(1,179,078)	0	(785,384)	(785,384)	0	(393,694)	(393,694)
99	411100	Deferred Federal Income Tax Expense - Washingto	155,540	0	155,540	155,540	0	155,540	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	31,588	0	31,588	0	0	0	31,588	0	31,588
	411100	Total	187,128	(1,179,078)	(991,950)	155,540	(785,384)	(629,844)	31,588	(393,694)	(362,106)
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	321,518	0	321,518	321,518	0	321,518	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	173,125	0	173,125	0	0	0	173,125	0	173,125
	410193	Total	494,643	0	494,643	321,518	0	321,518	173,125	0	173,125
Total Deferred Federal Income Tax Expense			672,739	(82,225)	590,514	945,591	(54,770)	890,821	(272,852)	(27,455)	(300,307)
99	411193	Customer Tax Credit Amortization - Washington	(2,339,687)	0	(2,339,687)	(2,339,687)	0	(2,339,687)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(293,168)	0	(293,168)	0	0	0	(293,168)	0	(293,168)
	411193	Total	(2,632,855)	0	(2,632,855)	(2,339,687)	0	(2,339,687)	(293,168)	0	(293,168)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.610%			33.390%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,974	4,974	0	3,203	3,203	0	1,771	1,771
1	408140	State Kwh Generation Tax	0	83,719	83,719	0	53,915	53,915	0	29,804	29,804
1	408150	R&P Property Tax--Production	0	1,062,543	1,062,543	0	684,278	684,278	0	378,265	378,265
1	408180	R&P Property Tax--Transmission	0	376,131	376,131	0	242,228	242,228	0	133,903	133,903
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,527,367	1,527,367	0	983,624	983,624	0	543,743	543,743
DISTRIBUTION											
99	408110	State Excise Tax	1,912,977	0	1,912,977	1,912,959	0	1,912,959	18	0	18
99	408120	Municipal Occupation & License Tax	2,014,685	0	2,014,685	1,700,348	0	1,700,348	314,337	0	314,337
99	408160	Miscellaneous State or Local Tax--WA & ID	3	0	3	0	0	0	3	0	3
99	408170	R&P Property Tax--Distribution	658,993	0	658,993	504,137	0	504,137	154,856	0	154,856
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,584,449	0	4,584,449	4,117,444	0	4,117,444	467,005	0	467,005
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	100,977	660,831	761,808	77,849	442,380	520,229	23,128	218,451	241,579
TOTAL A&G			100,977	660,831	761,808	77,849	442,380	520,229	23,128	218,451	241,579
TOTAL TAXES OTHER THAN FIT			4,685,426	2,188,198	6,873,624	4,195,293	1,426,004	5,621,297	490,133	762,194	1,252,327

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 Month Ended September 30, 2023
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,208,332	7,208,332	0	4,642,166	4,642,166	0	2,566,166	2,566,166
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	992,489	992,489	0	639,163	639,163	0	353,326	353,326
1	182381	CDA Settlement Past Storage	0	26,817,264	26,817,264	0	17,270,318	17,270,318	0	9,546,946	9,546,946
1	302000	Franchises & Consents	2,750,285	44,049,218	46,799,503	2,750,285	28,367,696	31,117,981	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,817,037	105,587,936	110,404,973	4,817,037	70,683,732	75,500,769	0	34,904,204	34,904,204
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	25,091,941	25,091,941	0	16,797,298	16,797,298	0	8,294,643	8,294,643
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	13,419,457	13,419,457	0	8,983,387	8,983,387	0	4,436,070	4,436,070
TOTAL INTANGIBLE PLANT			24,002,381	338,671,838	362,674,219	24,002,381	224,350,875	248,353,256	0	114,320,963	114,320,963
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	111,718,938	29,402,328	141,121,266	72,993,579	18,935,099	91,928,678	38,725,359	10,467,229	49,192,588
1	312000	Boiler Plant	146,561,073	78,466,424	225,027,497	93,270,621	50,532,377	143,802,998	53,290,452	27,934,047	81,224,499
1	313000	Generators	95,712	0	95,712	61,366	0	61,366	34,346	0	34,346
1	314000	Turbogenerator Units	39,503,378	18,677,146	58,180,524	25,823,018	12,028,082	37,851,100	13,680,360	6,649,064	20,329,424
1	315000	Accessory Electric Equipment	18,194,673	12,501,086	30,695,759	11,887,458	8,050,699	19,938,157	6,307,215	4,450,387	10,757,602
1	316000	Miscellaneous Power Plant Equipment	14,753,272	2,476,959	17,230,231	9,641,175	1,595,162	11,236,337	5,112,097	881,797	5,993,894
TOTAL STEAM PRODUCTION PLANT			330,827,046	145,381,525	476,208,571	213,677,217	93,625,702	307,302,919	117,149,829	51,755,823	168,905,652
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	114,392,965	114,392,965	0	73,669,069	73,669,069	0	40,723,896	40,723,896
1	332XXX	Reservoirs, Dams, & Waterways	0	258,589,515	258,589,515	0	166,531,648	166,531,648	0	92,057,867	92,057,867
1	333000	Waterwheels, Turbines, & Generators	0	236,081,373	236,081,373	0	152,036,404	152,036,404	0	84,044,969	84,044,969
1	334000	Accessory Electric Equipment	0	85,243,158	85,243,158	0	54,896,594	54,896,594	0	30,346,564	30,346,564
1	335XXX	Miscellaneous Power Plant Equipment	0	13,905,986	13,905,986	0	8,955,455	8,955,455	0	4,950,531	4,950,531
1	336000	Roads, Railroads, & Bridges	0	3,898,146	3,898,146	0	2,510,406	2,510,406	0	1,387,740	1,387,740
TOTAL HYDRAULIC PRODUCTION PLANT			0	778,000,121	778,000,121	0	501,032,078	501,032,078	0	276,968,043	276,968,043
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	17,605,102	17,605,102	0	11,337,686	11,337,686	0	6,267,416	6,267,416
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,666	21,070,666	0	13,569,509	13,569,509	0	7,501,157	7,501,157
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,825,665	239,825,665	0	154,447,728	154,447,728	0	85,377,937	85,377,937
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	26,558,333	26,558,333	0	17,103,566	17,103,566	0	9,454,767	9,454,767
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	1,642,623	1,642,623	0	1,057,849	1,057,849	0	584,774	584,774
TOTAL OTHER PRODUCTION PLANT			0	329,256,821	329,256,821	0	212,041,392	212,041,392	0	117,215,429	117,215,429
TOTAL PRODUCTION PLANT			330,827,046	1,252,638,467	1,583,465,513	213,677,217	806,699,172	1,020,376,389	117,149,829	445,939,295	563,089,124

RESULTS OF OPERATIONS

Report ID:
E-PLT-1A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Month Ended September 30, 2023

Average of Monthly Averages Basis

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(292,739,103)	(80,807,166)	(373,546,269)	(193,946,041)	(52,039,815)	(245,985,856)	(98,793,062)	(28,767,351)	(127,560,413)
E-ADEP		Hydro Production Plant	0	(199,471,708)	(199,471,708)	0	(128,459,780)	(128,459,780)	0	(71,011,928)	(71,011,928)
E-ADEP		Other Production Plant	0	(177,125,307)	(177,125,307)	0	(114,068,698)	(114,068,698)	0	(63,056,609)	(63,056,609)
E-ADEP		Transmission Plant	(27,884,141)	(253,468,419)	(281,352,560)	(17,090,441)	(163,233,662)	(180,324,103)	(10,793,700)	(90,234,757)	(101,028,457)
E-ADEP		Distribution Plant	(772,660,530)	(552,158)	(773,212,688)	(482,127,711)	(413,765)	(482,541,476)	(290,532,819)	(138,393)	(290,671,212)
E-ADEP		General Plant	(54,797,464)	(123,374,337)	(178,171,801)	(35,436,463)	(82,590,482)	(118,026,945)	(19,361,001)	(40,783,855)	(60,144,856)
		TOTAL ACCUMULATED DEPRECIATION	(1,148,081,238)	(834,799,095)	(1,982,880,333)	(728,600,656)	(540,806,202)	(1,269,406,858)	(419,480,582)	(293,992,893)	(713,473,475)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,307,487)	(19,307,487)	0	(12,434,022)	(12,434,022)	0	(6,873,465)	(6,873,465)
E-AAMT		Distribution-Franchises/Misc Intangibles	(541,464)	0	(541,464)	(541,464)	0	(541,464)	0	0	0
E-AAMT		General Plant - 303000	0	(3,854,201)	(3,854,201)	0	(2,577,130)	(2,577,130)	0	(1,277,071)	(1,277,071)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(16,926,611)	(127,180,576)	(144,107,187)	(16,926,611)	(85,138,493)	(102,065,104)	0	(42,042,083)	(42,042,083)
E-AAMT		General Plant - 390200, 396200	0	(1,459,028)	(1,459,028)	0	(976,717)	(976,717)	0	(482,311)	(482,311)
		TOTAL ACCUMULATED AMORTIZATION	(17,468,075)	(151,801,292)	(169,269,367)	(17,468,075)	(101,126,362)	(118,594,437)	0	(50,674,930)	(50,674,930)
		TOTAL ACCUMULATED DEPR/AMORT	(1,165,549,313)	(986,600,387)	(2,152,149,700)	(746,068,731)	(641,932,564)	(1,388,001,295)	(419,480,582)	(344,667,823)	(764,148,405)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,710,300,301	1,948,648,580	3,658,948,881	1,173,625,779	1,263,615,159	2,437,240,938	536,674,522	685,033,421	1,221,707,943
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(542,631,174)	(542,631,174)	0	(361,446,625)	(361,446,625)	0	(181,184,549)	(181,184,549)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,588,253)	(48,588,253)	0	(32,526,434)	(32,526,434)	0	(16,061,819)	(16,061,819)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,671,491)	(4,671,491)	0	(3,127,236)	(3,127,236)	0	(1,544,255)	(1,544,255)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,631,626)	(5,631,626)	0	(3,626,767)	(3,626,767)	0	(2,004,859)	(2,004,859)
1		ADFIT - CDA Settlement Costs (283333)	0	36,582	36,582	0	23,559	23,559	0	13,023	13,023
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(924,834)	(924,834)	0	(616,032)	(616,032)	0	(308,802)	(308,802)
		TOTAL ACCUMULATED DFIT	0	(602,415,833)	(602,415,833)	0	(401,322,907)	(401,322,907)	0	(201,092,926)	(201,092,926)
		NET ELECTRIC UTILITY PLANT	1,710,300,301	1,346,232,747	3,056,533,048	1,173,625,779	862,292,252	2,035,918,031	536,674,522	483,940,495	1,020,615,017

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	74.936%	25.064%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.610%	33.390%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended September 30, 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	1,710,300,301	1,346,232,747	3,056,533,048	#####	862,292,252	2,035,918,031	536,674,522	483,940,495	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,317,185	43,794,982	52,112,167	6,333,182	29,317,675	35,650,857	1,984,003	14,477,307	16,461,310
4	Accumulated Amortization - AFUDC (182318)	(1,918,229)	(6,693,314)	(8,611,543)	(1,543,691)	(4,480,705)	(6,024,396)	(374,538)	(2,212,609)	(2,587,147)
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)	2,295,908	0	2,295,908	0	0	0	2,295,908	0	2,295,908
99	ADFIT - Boulder Park Disallowed (190040)	63,859	0	63,859	0	0	0	63,859	0	63,859
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337)	14,999,961	0	14,999,961	14,999,961	0	14,999,961	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,713,542	0	22,713,542	22,713,542	0	22,713,542	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,919,835)	0	(7,919,835)	(7,919,835)	0	(7,919,835)	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)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,476,242)	0	(4,476,242)	(1,355,588)	0	(1,355,588)	(3,120,654)	0	(3,120,654)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(19,598,501)	0	(19,598,501)	(18,911,284)	0	(18,911,284)	(687,217)	0	(687,217)
99	ADFIT-Customer Tax Credit (190393)	4,115,685	0	4,115,685	3,971,370	0	3,971,370	144,315	0	144,315
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,835,937)	0	(7,835,937)	(4,672,649)	0	(4,672,649)	(3,163,288)	0	(3,163,288)
99	Colstrip-Regulatory Asset (182327)	18,056,373	0	18,056,373	10,350,741	0	10,350,741	7,705,632	0	7,705,632
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	388,310	0	388,310	526,872	0	526,872	(138,562)	0	(138,562)
99	Colstrip Reg Asset ADFIT (283376)	(2,605,840)	0	(2,605,840)	(1,790,510)	0	(1,790,510)	(815,330)	0	(815,330)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(7,399,818)	0	(7,399,818)	(5,252,892)	0	(5,252,892)	(2,146,926)	0	(2,146,926)
99	Colstrip ARO Liability (230027)	(13,319,310)	0	(13,319,310)	(8,704,172)	0	(8,704,172)	(4,615,138)	0	(4,615,138)
99	Colstrip ARO ADFIT (190376)	2,797,055	0	2,797,055	1,827,876	0	1,827,876	969,179	0	969,179
99	Colstrip ARO ADFIT (283377)	(1,640,655)	0	(1,640,655)	(984,575)	0	(984,575)	(656,080)	0	(656,080)
99	Customer Deposits (235199)	(7,657)	0	(7,657)	(7,657)	0	(7,657)	0	0	0
C-WKC	Working Capital	100,791,918	0	100,791,918	69,852,018	0	69,852,018	30,939,900	0	30,939,900
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	120,430,237	37,101,668	157,531,905	89,374,058	24,836,970	114,211,028	31,056,179	12,264,698	43,320,877
	NET RATE BASE	1,830,730,538	1,383,334,415	3,214,064,953	#####	887,129,222	2,150,129,059	567,730,701	496,205,193	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended September 30, 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)	353,744	353,744			353,744	353,744		227,811	227,811			125,933	125,933
	Steam (ED-ID)	364,321	364,321		364,321		364,321				364,321			364,321
	Steam (ED-WA)	935,496	935,496		935,496		935,496	935,496		935,496				935,496
1	Hydro (ED-AN)	1,387,346	1,387,346			1,387,346	1,387,346		893,451	893,451			493,895	493,895
1	Other (ED-AN)	920,073	920,073			920,073	920,073		592,527	592,527			327,546	327,546
Total Electric Production		3,960,980	3,960,980		1,299,817	2,661,163	3,960,980	935,496	1,713,789	2,649,285	364,321	947,374	1,311,695	
Electric Transmission														
1	ED-AN	1,717,972	1,717,972			1,717,972	1,717,972		1,106,374	1,106,374			611,598	611,598
	ED-ID	23,067	23,067		23,067		23,067				23,067			23,067
	ED-WA	43,517	43,517		43,517		43,517	43,517		43,517				43,517
Total Electric Transmission		1,784,556	1,784,556		66,584	1,717,972	1,784,556	43,517	1,106,374	1,149,891	23,067	611,598	634,665	
Electric Distribution														
3	ED-AN	7,372	7,372			7,372	7,372		5,524	5,524			1,848	1,848
	ED-ID	1,736,164	1,736,164		1,736,164		1,736,164				1,736,164			1,736,164
	ED-WA	3,367,258	3,367,258		3,367,258		3,367,258	3,367,258		3,367,258				3,367,258
Total Electric Distribution		5,110,794	5,110,794		5,103,422	7,372	5,110,794	3,367,258	5,524	3,372,782	1,736,164	1,848	1,738,012	
Gas Underground Storage														
	GD-AN	64,719		64,719										
	GD-OR	10,890			10,890									
Total Gas Underground Storage		75,609		64,719	10,890									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	609,808		609,808										
	GD-WA	1,433,553		1,433,553										
	GD-OR	931,608			931,608									
Total Gas Distribution		2,979,755		2,048,147	931,608									
General Plant														
4	ED-AN	230,079	230,079			230,079	230,079		154,022	154,022			76,057	76,057
	ED-ID	43,359	43,359		43,359		43,359				43,359			43,359
	ED-WA	116,766	116,766		116,766		116,766	116,766		116,766				116,766
7,4	CD-AA	1,944,242	1,363,148	402,613	178,481		1,363,148	1,363,148		912,532			450,616	450,616
9,4	CD-AN	64,624	49,853	14,771			49,853	49,853		33,373			16,480	16,480
9	CD-ID	40,265	31,062	9,203		31,062	31,062				31,062			31,062
9	CD-WA	153,030	118,052	34,978		118,052	118,052							118,052
8	GD-AA	29,691		20,497	9,194									
	GD-AN	2,383		2,383										
	GD-ID	3,940		3,940										
	GD-WA	91,679		91,679										
	GD-OR	14,333			14,333									
Total General Plant		2,734,391	1,952,319	580,064	202,008	309,239	1,643,080	1,952,319	234,818	1,099,927	1,334,745	74,421	543,153	617,574
Total Depreciation Expense		16,646,085	12,808,649	2,692,930	1,144,506	6,779,062	6,029,587	12,808,649	4,581,089	3,925,614	8,506,703	2,197,973	2,103,973	4,301,946

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	74.936%	25.064%
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-1A
For Month Ended September 30, 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	76,533	76,533			76,533	76,533		49,287	49,287		27,246	27,246	
1	Misc Intangible Plt (30300) ED-AN	21,933	21,933			21,933	21,933		14,125	14,125		7,808	7,808	
Total Production/Transmission		98,466	98,466			98,466	98,466		63,412	63,412		35,054	35,054	
Distribution														
	Franchises (302000) ED-WA	9,171	9,171			9,171	9,171	9,171		9,171				
	Misc Intangible Plt (30300) ED-WA	489	489			489	489	489		489				
Total Distribution		9,660	9,660			9,660	9,660	9,660		9,660				
General Plant - 303000														
7,4	CD-AA	34,569	24,237	7,159	3,173				16,225	16,225		8,012	8,012	
9,1	CD-AN	811	626	185		24,237	24,237		403	403		223	223	
	GD-ID	1,233		1,233		626	626							
	GD-WA	2,072		2,072										
	GD-OR	551			551									
Total General Plant - 303000		39,236	24,863	10,649	3,724		24,863	24,863		16,628	16,628		8,235	8,235
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,105,259	2,878,279	850,117	376,863		2,878,279	2,878,279		1,926,806	1,926,806		951,473	951,473
9,4	CD-AN	10,007	7,720	2,287			7,720	7,720		5,168	5,168		2,552	2,552
9,4	CD-ID	0	0	0		0	0	0				0	0	
9,4	CD-WA	188,909	145,730	43,179		145,730	145,730	145,730			145,730		0	0
4	ED-AN	614,861	614,861				614,861	614,861		411,606	411,606		203,255	203,255
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	105,785	105,785			105,785	105,785	105,785			105,785			
8	GD-AA	15,935		11,001	4,934									
	GD-AN	0		0										
	GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plt - 3031XX		5,046,679	3,752,375	906,584	387,720	251,515	3,500,860	3,752,375	251,515	2,343,580	2,595,095	0	1,157,280	1,157,280
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	35,203	35,203				35,203	35,203		23,566	23,566		11,637	11,637
	GD-OR	0			0									
Total General Plant - 390200, 396200		35,203	35,203	0	0		35,203	35,203		23,566	23,566		11,637	11,637
Total Amortization Expense		5,229,244	3,920,567	917,233	391,444	261,175	3,659,392	3,920,567	261,175	2,447,186	2,708,361	0	1,212,206	1,212,206

Allocation Ratios:		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: E-ADEP-1A
ELECTRIC ACCUMULATED DEPRECIATION	
For Month Ended September 30, 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)	(80,807,166)	(80,807,166)			(80,807,166)	(80,807,166)		(52,039,815)	(52,039,815)		(28,767,351)	(28,767,351)
	Steam (ED-ID)	(98,793,062)	(98,793,062)		(98,793,062)	(98,793,062)	(98,793,062)				(98,793,062)		(98,793,062)
	Steam (ED-WA)	(193,946,041)	(193,946,041)		(193,946,041)	(193,946,041)	(193,946,041)	(193,946,041)					
1	Hydro (ED-AN)	(199,471,708)	(199,471,708)			(199,471,708)	(199,471,708)		(128,459,780)	(128,459,780)		(71,011,928)	(71,011,928)
1	Other (ED-AN)	(177,125,307)	(177,125,307)			(177,125,307)	(177,125,307)		(114,068,698)	(114,068,698)		(63,056,609)	(63,056,609)
Total Electric Production		(750,143,284)	(750,143,284)		(292,739,103)	(457,404,181)	(750,143,284)	(193,946,041)	(294,568,293)	(488,514,334)	(98,793,062)	(162,835,888)	(261,628,950)
Electric Transmission													
1	ED-AN	(253,468,419)	(253,468,419)			(253,468,419)	(253,468,419)		(163,233,662)	(163,233,662)		(90,234,757)	(90,234,757)
	ED-ID	(10,793,700)	(10,793,700)		(10,793,700)	(10,793,700)	(10,793,700)				(10,793,700)		(10,793,700)
	ED-WA	(17,090,441)	(17,090,441)		(17,090,441)	(17,090,441)	(17,090,441)	(17,090,441)					
Total Electric Transmissic		(281,352,560)	(281,352,560)		(27,884,141)	(253,468,419)	(281,352,560)	(17,090,441)	(163,233,662)	(180,324,103)	(10,793,700)	(90,234,757)	(101,028,457)
Electric Distribution													
3	ED-AN	(552,158)	(552,158)			(552,158)	(552,158)		(413,765)	(413,765)		(138,393)	(138,393)
	ED-ID	(290,532,819)	(290,532,819)		(290,532,819)	(290,532,819)	(290,532,819)				(290,532,819)		(290,532,819)
	ED-WA	(482,127,711)	(482,127,711)		(482,127,711)	(482,127,711)	(482,127,711)	(482,127,711)					
Total Electric Distribution		(773,212,688)	(773,212,688)		(772,660,530)	(552,158)	(773,212,688)	(482,127,711)	(413,765)	(482,541,476)	(290,532,819)	(138,393)	(290,671,212)
Gas Underground Storage													
	GD-AN	(19,747,413)		(19,747,413)									
	GD-OR	(1,734,733)		(1,734,733)									
Total Gas Underground S		(21,482,146)		(19,747,413)		(1,734,733)							
Gas Distribution													
	GD-AN	(2,064,184)		(2,064,184)									
	GD-ID	(106,216,538)		(106,216,538)									
	GD-WA	(197,863,595)		(197,863,595)									
	GD-OR	(147,010,411)		(147,010,411)									
Total Gas Distribution		(453,154,728)		(306,144,317)		(147,010,411)							
General Plant													
4	ED-AN	(36,500,208)	(36,500,208)			(36,500,208)	(36,500,208)		(24,434,334)	(24,434,334)		(12,065,874)	(12,065,874)
	ED-ID	(13,497,460)	(13,497,460)		(13,497,460)	(13,497,460)	(13,497,460)				(13,497,460)		(13,497,460)
	ED-WA	(26,933,579)	(26,933,579)		(26,933,579)	(26,933,579)	(26,933,579)	(26,933,579)					
7,4	CD-AA	(113,986,230)	(79,918,026)	(23,604,268)	(10,463,936)	(79,918,026)	(79,918,026)		(53,499,524)	(53,499,524)		(26,418,502)	(26,418,502)
9,4	CD-AN	(9,017,154)	(6,956,103)	(2,061,051)		(6,956,103)	(6,956,103)		(4,656,624)	(4,656,624)		(2,299,479)	(2,299,479)
9	CD-ID	(7,600,872)	(5,863,541)	(1,737,331)		(5,863,541)	(5,863,541)				(5,863,541)		(5,863,541)
9	CD-WA	(11,022,237)	(8,502,884)	(2,519,353)		(8,502,884)	(8,502,884)	(8,502,884)					
8	GD-AA	(2,725,453)		(1,881,517)	(843,936)								
	GD-AN	(4,071,458)		(4,071,458)									
	GD-ID	(2,458,507)		(2,458,507)									
	GD-WA	(13,330,452)		(13,330,452)									
	GD-OR	(5,811,909)		(5,811,909)									
Total General Plant		(246,955,519)	(178,171,801)	(51,663,937)	(17,119,781)	(54,797,464)	(123,374,337)	(178,171,801)	(35,436,463)	(82,590,482)	(118,026,945)	(19,361,001)	(40,783,855)
Total Accumulated Depr		(2,526,300,925)	(1,982,880,333)	(377,555,667)	(165,864,925)	(1,148,081,238)	(834,799,095)	(1,982,880,333)	(728,600,656)	(540,806,202)	(1,269,406,858)	(419,480,582)	(293,992,893)

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	74.936%	25.064%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended September 30, 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	(16,302,287)	(16,302,287)			(16,302,287)	(16,302,287)		(10,498,673)	(10,498,673)		(5,803,614)	(5,803,614)	
1	Misc Intangible Plt (3030 ED-AN	(3,005,200)	(3,005,200)			(3,005,200)	(3,005,200)		(1,935,349)	(1,935,349)		(1,069,851)	(1,069,851)	
Total Production/Transmission		(19,307,487)	(19,307,487)			(19,307,487)	(19,307,487)		(12,434,022)	(12,434,022)		(6,873,465)	(6,873,465)	
Distribution														
	Franchises (302000) ED-WA	(471,171)	(471,171)			(471,171)	(471,171)		(471,171)	(471,171)				
	Misc Intangible Plt (3030 ED-WA	(70,293)	(70,293)			(70,293)	(70,293)		(70,293)	(70,293)				
Total Distribution		(541,464)	(541,464)			(541,464)	(541,464)		(541,464)	(541,464)				
General Plant - 303000														
7,4	CD-AA	(5,329,629)	(3,736,709)	(1,103,660)	(489,260)	(3,736,709)	(3,736,709)		(2,501,465)	(2,501,465)		(1,235,244)	(1,235,244)	
9,1	CD-AN	(152,304)	(117,492)	(34,812)		(117,492)	(117,492)		(75,665)	(75,665)		(41,827)	(41,827)	
	GD-ID	(170,528)		(170,528)										
	GD-WA	(333,212)		(333,212)										
	GD-OR	(133,681)			(133,681)									
Total General Plant - 303000		(6,119,354)	(3,854,201)	(1,642,212)	(622,941)		(3,854,201)	(3,854,201)		(2,577,130)	(2,577,130)		(1,277,071)	(1,277,071)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(161,472,122)	(113,211,334)	(33,437,647)	(14,823,141)	(113,211,334)	(113,211,334)		(75,787,064)	(75,787,064)		(37,424,270)	(37,424,270)	
9,4	CD-AN	(478,330)	(368,998)	(109,332)		(368,998)	(368,998)		(247,018)	(247,018)		(121,980)	(121,980)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(18,134,226)	(13,989,286)	(4,144,940)		(13,989,286)	(13,989,286)	(13,989,286)		(13,989,286)		0	0	
4	ED-AN	(13,600,244)	(13,600,244)			(13,600,244)	(13,600,244)		(9,104,411)	(9,104,411)		(4,495,833)	(4,495,833)	
	ED-ID	0	0			0	0		0	0		0	0	
	ED-WA	(2,937,325)	(2,937,325)			(2,937,325)	(2,937,325)	(2,937,325)		(2,937,325)				
8	GD-AA	(299,129)		(206,504)	(92,625)									
	GD-AN	0		0										
	GD-OR	(62,577)			(62,577)									
Total Misc IT Intangible Plant - 3031XX		(196,983,953)	(144,107,187)	(37,898,423)	(14,978,343)	(16,926,611)	(127,180,576)	(144,107,187)	(16,926,611)	(85,138,493)	(102,065,104)	0	(42,042,083)	(42,042,083)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	0	0	0		0	0	0	0	0		0	0	
4	ED-AN	(1,459,028)	(1,459,028)			(1,459,028)	(1,459,028)		(976,717)	(976,717)		(482,311)	(482,311)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,459,028)	(1,459,028)	0	0	0	(1,459,028)	(1,459,028)	0	(976,717)	(976,717)	0	(482,311)	(482,311)
Total Accumulated Amortization		(224,411,286)	(169,269,367)	(39,540,635)	(15,601,284)	(17,468,075)	(151,801,292)	(169,269,367)	(17,468,075)	(101,126,362)	(118,594,437)	0	(50,674,930)	(50,674,930)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,541,324	122,220	362,279	1,056,825	1,541,324	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,920,235	800,859	699,567	10,344,392	11,844,818	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,777,841	8,515,822	3,115,546	9,146,473	20,777,841	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	4,294,690	0	0	0	0	0	0	0	0	4,294,690	0	4,294,690
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,332,351	0	0	92,079,738	92,079,738	0	0	27,196,303	27,196,303	0	12,056,310	12,056,310
9	CD-WA / ID / AN	31,590,720	9,408,986	6,292,465	8,668,578	24,370,029	2,787,825	1,864,419	2,568,447	7,220,691	0	0	0
	TOTAL ACCOUNT	213,046,202	17,924,808	9,408,011	109,894,789	137,227,608	27,838,425	1,864,419	29,764,750	59,467,594	4,294,690	12,056,310	16,351,000
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,728,264	1,314,239	7,798	2,406,227	3,728,264	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	75,627,161	0	0	53,023,715	53,023,715	0	0	15,660,873	15,660,873	0	6,942,573	6,942,573
9	CD-WA / ID / AN	3,599,249	2,521,439	7,622	247,508	2,776,569	747,087	2,258	73,335	822,680	0	0	0
	TOTAL ACCOUNT	83,370,573	3,835,678	15,420	55,677,450	59,528,548	980,210	2,258	15,852,028	16,834,496	12,109	6,995,420	7,007,529
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,543,471	25,768,246	12,321,603	24,453,622	62,543,471	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,269,522	0	0	0	0	9,887,227	3,412,261	2,970,034	16,269,522	0	0	0
99	GD-OR / AS	4,848,978	0	0	0	0	0	0	0	0	4,848,978	0	4,848,978
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,566,366	0	0	5,304,931	5,304,931	0	0	1,566,843	1,566,843	0	694,592	694,592
9	CD-WA / ID / AN	7,349,452	1,600,977	793,649	3,274,962	5,669,588	474,360	235,153	970,351	1,679,864	0	0	0
	TOTAL ACCOUNT	98,674,976	27,369,223	13,115,252	33,033,515	73,517,990	10,361,587	3,647,414	5,574,321	19,583,322	4,848,978	724,686	5,573,664

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
393000 Stores Equipment													
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	5,866,495	491,654	185,696	3,848,240	4,525,590	145,674	55,021	1,140,210	1,340,905	0	0	0
	TOTAL ACCOUNT	6,594,946	550,520	185,696	4,270,937	5,007,153	368,027	55,021	1,142,803	1,565,851	20,792	1,150	21,942
394000 Tools, Shop, & Garage Equipment													
99	ED-WA / ID / AN	8,589,293	1,574,016	494,786	6,520,491	8,589,293	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,772,797	0	0	0	0	2,773,950	561,706	437,141	3,772,797	0	0	0
99	GD-OR / AS	1,227,562	0	0	0	0	0	0	0	0	1,227,562	0	1,227,562
8	GD-AA	5,806,395	0	0	0	0	0	0	4,008,445	4,008,445	0	1,797,950	1,797,950
7	CD-AA	15,848,970	0	0	11,112,030	11,112,030	0	0	3,282,005	3,282,005	0	1,454,935	1,454,935
9	CD-WA / ID / AN	2,025,014	24,351	747,989	789,816	1,562,156	7,215	221,625	234,018	462,858	0	0	0
	TOTAL ACCOUNT	37,270,031	1,598,367	1,242,775	18,422,337	21,263,479	2,781,165	783,331	7,961,609	11,526,105	1,227,562	3,252,885	4,480,447
394100 Electric Charging Stations													
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
395000 Laboratory Equipment													
99	ED-WA / ID / AN	3,272,399	397,207	15,791	2,859,401	3,272,399	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,054,007	397,207	15,791	3,788,561	4,201,559	110,331	0	529,872	640,203	18,586	193,659	212,245
396XXX Power Operated Equipment													
99	ED-WA / ID / AN	25,398,005	12,542,856	7,583,364	5,271,785	25,398,005	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,320,999	0	0	0	0	2,666,249	834,161	820,589	4,320,999	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	TOTAL ACCOUNT	31,658,158	12,792,864	7,899,925	6,130,166	26,822,955	2,740,325	927,956	1,074,574	4,742,855	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID: C-GPL-1A
COMMON GENERAL PLANT	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,735,098	12,788,964	6,508,432	23,437,702	42,735,098	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	102,403,908	0	0	71,797,428	71,797,428	0	0	21,205,801	21,205,801	0	9,400,679	9,400,679
9	CD-WA/ ID / AN	20,294,202	10,303,468	2,861,499	2,490,589	15,655,556	3,052,855	847,845	737,946	4,638,646	0	0	0
	TOTAL ACCOUNT	167,308,166	23,092,432	9,369,931	97,725,719	130,188,082	3,648,489	1,135,571	22,117,830	26,901,890	742,178	9,476,016	10,218,194
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,852	0	6,846	275,006	281,852	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	850,495	0	0	596,299	596,299	0	0	176,121	176,121	0	78,075	78,075
9	CD-WA/ ID / AN	15,293	0	5,069	6,728	11,797	0	1,502	1,994	3,496	0	0	0
	TOTAL ACCOUNT	1,157,621	0	11,915	878,033	889,948	0	1,502	178,729	180,231	9,092	78,350	87,442
	TOTAL GENERAL PLANT	664,171,702	88,361,958	41,964,283	340,282,686	470,608,927	52,100,652	8,517,408	86,940,386	147,558,446	12,063,338	33,940,991	46,004,329

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 INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,921,965	4,537,250	0	22,384,715	26,921,965	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	118,011,929	0	0	82,740,524	82,740,524	0	0	24,437,910	24,437,910	0	10,833,495	
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	
		TOTAL ACCOUNT	146,671,379	4,817,036	0	105,587,936	110,404,972	82,899	0	24,865,226	24,948,125	354,611	10,963,671	11,318,282
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,423,570	0	0	4,423,570	4,423,570	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	533,565	0	0	0	0	0	0	368,347	368,347	0	165,218	
7		CD-AA	29,479,078	0	0	20,668,371	20,668,371	0	0	6,104,528	6,104,528	0	2,706,179	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	34,436,213	0	0	25,091,941	25,091,941	0	0	6,472,875	6,472,875	0	2,871,397	2,871,397
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642	0
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	562,290	0	0	562,290	562,290	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	18,338,040	0	0	12,857,167	12,857,167	0	0	3,797,441	3,797,441	0	1,683,432	1,683,432	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	18,900,330	0	0	13,419,457	13,419,457	0	0	3,797,441	3,797,441	0	1,683,432	1,683,432	0
		TOTAL	376,408,240	21,252,094	0	257,604,534	278,856,628	5,353,108	771,517	62,858,021	68,982,646	780,562	27,788,404	28,568,966	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 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	(68,388,413)	(47,948,484)	(14,161,873)	(6,278,056)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,662,897)	(4,671,490)	(1,379,753)	(611,654)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(75,698,264)</u>	<u>(53,264,780)</u>	<u>(15,543,114)</u>	<u>(6,890,370)</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
COMMON WORKING CAPITAL
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,577,609	6,577,609	0	0	0	0	6,577,609
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	2,920	2,920	0	0	0	0	2,920
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	80,871,532	35,031,249	0	115,902,781	69,852,018	30,939,900	11,019,514	4,091,349	0
TOTAL		80,871,532	35,031,249	6,580,528	122,483,309	69,852,018	30,939,900	11,019,514	4,091,349	6,580,528

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						