

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	201,770,766	140,840,475	60,930,291
	Adjustments			
	Adjusted Net Operating Income (Loss)	201,770,766	140,840,475	60,930,291
E-APL	Electric Net Rate Base	3,214,543,699	2,150,497,711	1,064,045,988
	RATE OF RETURN	6.277%	6.549%	5.726%

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 September 30, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	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	10-01-2022 thru 09-30-2023	44,215,310 100.000%	29,387,240 66.464%	14,828,070 33.536%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	9-01-2023 thru 09-30-2023	1,583,726,751	1,089,514,083	494,212,668	
		Percent		100.000%	68.794%	31.206%	
11		Book Depreciation	10-01-2022 thru 09-30-2023	150,653,500	100,129,824	50,523,676	
		Percent		100.000%	66.464%	33.536%	

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	9-01-2023 thru 09-30-2023	3,663,502,646 100.000%	2,440,278,368 66.611%	1,223,224,278 33.389%
13	E-PLT	Net Electric General Plant Percent	9-01-2023 thru 09-30-2023	294,155,046 100.000%	199,227,992 67.729%	94,927,054 32.271%
14		Net Allocated Schedule M's Percent	10-01-2022 thru 09-30-2023	-146,267,112 100.000%	-98,400,956 67.275%	-47,866,156 32.725%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	424,010,741	0	424,010,741	289,526,732	0	289,526,732	134,484,009	0	134,484,009
99	442200	Commercial - Firm & Int.	340,433,507	0	340,433,507	248,879,166	0	248,879,166	91,554,341	0	91,554,341
1	442300	Industrial	118,737,185	0	118,737,185	64,847,340	0	64,847,340	53,889,845	0	53,889,845
99	444000	Public Street & Highway Lighting	7,836,577	0	7,836,577	5,042,100	0	5,042,100	2,794,477	0	2,794,477
99	448000	Interdepartmental Revenue	1,596,957	0	1,596,957	1,346,482	0	1,346,482	250,475	0	250,475
99	499XXX	Unbilled Revenue	(7,088,289)	0	(7,088,289)	(4,754,992)	0	(4,754,992)	(2,333,297)	0	(2,333,297)
TOTAL SALES TO ULTIMATE CUSTOMERS			885,526,678	0	885,526,678	604,886,828	0	604,886,828	280,639,850	0	280,639,850
1	447XXX	Sales for Resale	0	252,827,032	252,827,032	0	162,820,609	162,820,609	0	90,006,423	90,006,423
TOTAL SALES OF ELECTRICITY			885,526,678	252,827,032	1,138,353,710	604,886,828	162,820,609	767,707,437	280,639,850	90,006,423	370,646,273
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	130,536	0	130,536	44,070	0	44,070	86,466	0	86,466
1	453000	Sales of Water & Water Power	0	638,582	638,582	0	411,247	411,247	0	227,335	227,335
1	454000	Rent from Electric Property	4,392,700	206,989	4,599,689	2,527,714	133,301	2,661,015	1,864,986	73,688	1,938,674
1	454100	Rent from Trnsmission Joint Use	27,952	0	27,952	11,456	0	11,456	16,496	0	16,496
1	456XXX	Other Electric Revenues	(2,710,577)	25,508,584	22,798,007	(1,781,391)	16,427,528	14,646,137	(929,186)	9,081,056	8,151,870
TOTAL OTHER OPERATING REVENUE			1,777,611	26,354,155	28,131,766	738,849	16,972,076	17,710,925	1,038,762	9,382,079	10,420,841
TOTAL ELECTRIC REVENUE			887,304,289	279,181,187	1,166,485,476	605,625,677	179,792,685	785,418,362	281,678,612	99,388,502	381,067,114

***** 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	158,947	158,947	0	102,362	102,362	0	56,585	56,585
1	501XXX	Fuel	0	45,278,060	45,278,060	0	29,159,071	29,159,071	0	16,118,989	16,118,989
1	502000	Steam Expense	0	4,187,753	4,187,753	0	2,696,913	2,696,913	0	1,490,840	1,490,840
1	505000	Electric Expense	0	720,415	720,415	0	463,947	463,947	0	256,468	256,468
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,103,417	6,103,417	0	3,930,601	3,930,601	0	2,172,816	2,172,816
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	462,396	0	462,396	0	0	0	462,396	0	462,396
MAINTENANCE											
1	510000	Supervision & Engineering	0	478,324	478,324	0	308,041	308,041	0	170,283	170,283
1	511000	Structures	0	851,880	851,880	0	548,611	548,611	0	303,269	303,269
1	512000	Boiler Plant	0	7,119,539	7,119,539	0	4,584,983	4,584,983	0	2,534,556	2,534,556
1	513000	Electric Plant	0	831,383	831,383	0	535,411	535,411	0	295,972	295,972
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,134,481	1,134,481	0	730,606	730,606	0	403,875	403,875
TOTAL STEAM POWER GENERATION EXP			462,396	66,864,199	67,326,595	0	43,060,546	43,060,546	462,396	23,803,653	24,266,049
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,896,034	2,896,034	0	1,865,046	1,865,046	0	1,030,988	1,030,988
1	536000	Water for Power	0	1,437,057	1,437,057	0	925,465	925,465	0	511,592	511,592
1	537000	Hydraulic Expense	5,878,083	3,599,431	9,477,514	3,857,786	2,318,034	6,175,820	2,020,297	1,281,397	3,301,694
1	538000	Electric Expense	0	6,945,694	6,945,694	0	4,473,027	4,473,027	0	2,472,667	2,472,667
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,566,516	1,566,516	0	1,008,836	1,008,836	0	557,680	557,680
1	540000	Rent	0	1,685,927	1,685,927	0	1,085,737	1,085,737	0	600,190	600,190
1	540100	MT Trust Funds Land Settlement Rents	5,823,000	0	5,823,000	3,765,708	0	3,765,708	2,057,292	0	2,057,292
MAINTENANCE											
1	541000	Supervision & Engineering	0	681,902	681,902	0	439,145	439,145	0	242,757	242,757
1	542000	Structures	0	854,216	854,216	0	550,115	550,115	0	304,101	304,101
1	543000	Reservoirs, Dams, & Waterways	0	836,621	836,621	0	538,784	538,784	0	297,837	297,837
1	544000	Electric Plant	0	3,123,320	3,123,320	0	2,011,418	2,011,418	0	1,111,902	1,111,902
1	545000	Miscellaneous Hydraulic Plant	0	732,236	732,236	0	471,560	471,560	0	260,676	260,676
TOTAL HYDRO POWER GENERATION EXP			11,701,083	24,358,954	36,060,037	7,623,494	15,687,167	23,310,661	4,077,589	8,671,787	12,749,376
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	858,121	858,121	0	552,630	552,630	0	305,491	305,491
1	547XXX	Fuel	0	143,977,984	143,977,984	0	92,721,822	92,721,822	0	51,256,162	51,256,162
1	548000	Generation Expense	0	3,485,593	3,485,593	0	2,244,722	2,244,722	0	1,240,871	1,240,871
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	736,174	736,174	0	474,096	474,096	0	262,078	262,078
1	550000	Rent	0	103,104	103,104	0	66,399	66,399	0	36,705	36,705
MAINTENANCE											
1	551000	Supervision & Engineering	0	764,334	764,334	0	492,231	492,231	0	272,103	272,103
1	552000	Structures	0	152,065	152,065	0	97,930	97,930	0	54,135	54,135
1	553000	Generating & Electric Equipment	0	2,445,062	2,445,062	0	1,574,620	1,574,620	0	870,442	870,442
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	563,132	563,132	0	362,657	362,657	0	200,475	200,475
TOTAL OTHER POWER GENERATION EXP			0	153,085,569	153,085,569	0	98,587,107	98,587,107	0	54,498,462	54,498,462

			***** 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	10,110,170	225,109,032	235,219,202	0	144,970,217	144,970,217	10,110,170	80,138,815	90,248,985
1	556000	System Control & Load Dispatching	0	744,140	744,140	0	479,226	479,226	0	264,914	264,914
E-557	557XXX	Other Expense	(45,143,471)	40,318,920	(4,824,551)	(37,478,211)	25,965,383	(11,512,828)	(7,665,260)	14,353,537	6,688,277
TOTAL OTHER POWER SUPPLY EXPENSE			(35,033,301)	266,172,092	231,138,791	(37,478,211)	171,414,826	133,936,615	2,444,910	94,757,266	97,202,176
TOTAL PRODUCTION OPERATING EXP			(22,869,822)	510,480,814	487,610,992	(29,854,717)	328,749,646	298,894,929	6,984,895	181,731,168	188,716,063
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,042,803	2,042,803	0	1,315,565	1,315,565	0	727,238	727,238
1	561000	Load Dispatching	0	3,020,627	3,020,627	0	1,945,284	1,945,284	0	1,075,343	1,075,343
1	562000	Station Expense	0	421,811	421,811	0	271,646	271,646	0	150,165	150,165
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	398,761	398,761	0	256,802	256,802	0	141,959	141,959
1	565XXX	Transmission of Electricity by Others	0	19,932,279	19,932,279	0	12,836,388	12,836,388	0	7,095,891	7,095,891
1	566000	Miscellaneous Transmission Expense	0	4,107,755	4,107,755	0	2,645,394	2,645,394	0	1,462,361	1,462,361
1	567000	Rent	0	92,371	92,371	0	59,487	59,487	0	32,884	32,884
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	389,359	390,820	0	250,747	250,747	1,461	138,612	140,073
1	569000	Structures	22,719	582,523	605,242	(5,812)	375,145	369,333	28,531	207,378	235,909
1	570000	Station Equipment	0	1,152,345	1,152,345	0	742,110	742,110	0	410,235	410,235
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	20,856	2,318,359	2,339,215	4,829	1,493,023	1,497,852	16,027	825,336	841,363
1	572000	Underground Lines	0	966	966	0	622	622	0	344	344
1	573000	Service Miscellaneous	4,741	64,030	68,771	4,798	41,235	46,033	(57)	22,795	22,738
TOTAL TRANSMISSION OPERATING EXP			49,777	34,523,989	34,573,766	3,815	22,233,448	22,237,263	45,962	12,290,541	12,336,503

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

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,734,336	31,763,343	47,497,679	11,373,063	20,455,593	31,828,656	4,361,273	11,307,750	15,669,023
E-DEPX		Depreciation Expense-Transmission	797,970	19,913,407	20,711,377	521,534	12,824,234	13,345,768	276,436	7,089,173	7,365,609
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,180,246	1,180,246	0	760,079	760,079	0	420,167	420,167
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	181,722	0	181,722	181,722	0	181,722	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	2,012,720	0	2,012,720	1,052,036	0	1,052,036	960,684	0	960,684
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	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	979,590	0	979,590	0	0	0	979,590	0	979,590
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	367,078	0	367,078	289,171	0	289,171	77,907	0	77,907
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	(2,897,378)	0	(2,897,378)	(1,474,013)	0	(1,474,013)	(1,423,365)	0	(1,423,365)
99	407434	EIM Deferred O&M	(678,460)	0	(678,460)	0	0	0	(678,460)	0	(678,460)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,389,641)	0	(16,389,641)	(11,135,270)	0	(11,135,270)	(5,254,371)	0	(5,254,371)
99	407451	Deferral CEIP	(720,332)	0	(720,332)	(720,332)	0	(720,332)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(928,019)	0	(928,019)	0	0	0	(928,019)	0	(928,019)
99	407494	Amortization of Schedule 98 REC Rev	110,558	0	110,558	110,558	0	110,558	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	17,776,652	17,776,652	0	11,448,163	11,448,163	0	6,328,489	6,328,489
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,289,057)	71,742,037	67,452,980	(1,840,505)	46,201,872	44,361,367	(2,448,552)	25,540,165	23,091,613
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(27,109,102)	616,746,840	589,637,738	(31,691,407)	397,184,966	365,493,559	4,582,305	219,561,874	224,144,179

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,405,387	2,896,209	4,301,596	1,018,097	1,924,936	2,943,033	387,290	971,273	1,358,563
3	582000	Station Expense	833,996	108,734	942,730	552,462	72,269	624,731	281,534	36,465	317,999
3	583000	Overhead Line Expense	1,827,161	1,228,167	3,055,328	1,179,862	816,289	1,996,151	647,299	411,878	1,059,177
3	584000	Underground Line Expense	1,722,289	0	1,722,289	1,019,077	0	1,019,077	703,212	0	703,212
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,554	0	1,554	1,278	0	1,278	276	0	276
3	586000	Meter Expense	2,171,938	29,909	2,201,847	1,856,883	19,879	1,876,762	315,055	10,030	325,085
3	587000	Customer Installations Expense	767,333	53,825	821,158	483,671	35,774	519,445	283,662	18,051	301,713
3	588000	Miscellaneous Distribution Expense	5,459,533	4,115,393	9,574,926	4,137,421	2,735,255	6,872,676	1,322,112	1,380,138	2,702,250
3	589000	Rent	0	124,874	124,874	0	82,996	82,996	0	41,878	41,878
		MAINTENANCE:									
3	590000	Supervision & Engineering	338,133	1,160,007	1,498,140	235,114	770,987	1,006,101	103,019	389,020	492,039
3	591000	Structures	415,596	16,742	432,338	238,111	11,127	249,238	177,485	5,615	183,100
3	592000	Station Equipment	752,424	65,306	817,730	460,464	43,405	503,869	291,960	21,901	313,861
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,700,715	1,911	26,702,626	16,796,771	1,270	16,798,041	9,903,944	641	9,904,585
3	594000	Underground Lines	829,795	0	829,795	609,015	0	609,015	220,780	0	220,780
3	595000	Line Transformers	469,579	0	469,579	375,612	0	375,612	93,967	0	93,967
3	596000	Street Light & Signal System Maintenance Exp	100,863	0	100,863	88,686	0	88,686	12,177	0	12,177
3	597000	Meters	41,883	0	41,883	33,722	0	33,722	8,161	0	8,161
3	598000	Miscellaneous Distribution Expense	377,130	829,273	1,206,403	300,993	551,168	852,161	76,137	278,105	354,242
		TOTAL DISTRIBUTION OPERATING EXP	44,215,309	10,630,350	54,845,659	29,387,239	7,065,355	36,452,594	14,828,070	3,564,995	18,393,065
E-DEPX		Depreciation Expense-Distribution	59,433,062	85,904	59,518,966	39,123,649	57,095	39,180,744	20,309,413	28,809	20,338,222
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,322	0	115,322	115,322	0	115,322	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,499,313	0	55,499,313	50,477,593	0	50,477,593	5,021,720	0	5,021,720
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	115,047,697	85,904	115,133,601	89,716,564	57,095	89,773,659	25,331,133	28,809	25,359,942
		TOTAL DISTRIBUTION EXPENSES	159,263,006	10,716,254	169,979,260	119,103,803	7,122,450	126,226,253	40,159,203	3,593,804	43,753,007

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	134,144	134,144	0	87,258	87,258	0	46,886	46,886
2	902000	Meter Reading Expenses	574,054	129,586	703,640	400,774	84,293	485,067	173,280	45,293	218,573
2	903XXX	Customer Records & Collection Expenses	974,819	7,474,706	8,449,525	490,739	4,862,147	5,352,886	484,080	2,612,559	3,096,639
2	904000	Uncollectible Accounts	737,772	0	737,772	305,435	0	305,435	432,337	0	432,337
2	905000	Misc Customer Accounts	0	395,849	395,849	0	257,492	257,492	0	138,357	138,357
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,286,645	8,134,285	10,420,930	1,196,948	5,291,190	6,488,138	1,089,697	2,843,095	3,932,792
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,198,230	264,694	31,462,924	23,749,174	172,178	23,921,352	7,449,056	92,516	7,541,572
2	909000	Advertising	115,101	773,152	888,253	96,190	502,920	599,110	18,911	270,232	289,143
2	910000	Misc Customer Service & Info Exp	0	239,605	239,605	0	155,858	155,858	0	83,747	83,747
TOTAL CUSTOMER SERVICE & INFO EXP			31,313,331	1,277,451	32,590,782	23,845,364	830,956	24,676,320	7,467,967	446,495	7,914,462
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	80,817	0	80,817	80,817	0	80,817	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			80,817	0	80,817	80,817	0	80,817	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,073,961	31,845,279	32,919,240	492,654	21,318,185	21,810,839	581,307	10,527,094	11,108,401
4	921000	Office Supplies & Expenses	1,235	4,033,422	4,034,657	533	2,700,094	2,700,627	702	1,333,328	1,334,030
4	922000	Admin Exp Transferred--Credit	0	(108,854)	(108,854)	0	(72,870)	(72,870)	0	(35,984)	(35,984)
4	923000	Outside Services Employed	1,395,731	13,586,103	14,981,834	1,360,521	9,094,945	10,455,466	35,210	4,491,158	4,526,368
4	924000	Property Insurance Premium	0	2,715,409	2,715,409	0	1,817,776	1,817,776	0	897,633	897,633
4	925XXX	Injuries and Damages	3,566,085	7,427,283	10,993,368	2,395,881	4,972,046	7,367,927	1,170,204	2,455,237	3,625,441
4	926XXX	Employee Pensions and Benefits	11,791,681	24,346,596	36,138,277	7,988,317	16,298,342	24,286,659	3,803,364	8,048,254	11,851,618
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,320,372	4,574,110	7,894,482	2,335,673	2,945,727	5,281,400	984,699	1,628,383	2,613,082
4	930000	Miscellaneous General Expenses	199,772	5,129,447	5,329,219	170,873	3,433,806	3,604,679	28,899	1,695,641	1,724,540
4	931000	Rents	9,555	855,195	864,750	0	572,493	572,493	9,555	282,702	292,257
4	935000	Maintenance of General Plant	2,018,968	12,371,546	14,390,514	1,433,617	8,281,884	9,715,501	585,351	4,089,662	4,675,013
TOTAL ADMIN & GEN OPERATING EXP			23,378,560	106,775,536	130,154,096	16,178,069	71,362,428	87,540,497	7,200,491	35,413,108	42,613,599

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

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,990,915	18,934,565	22,925,480	3,099,292	12,675,366	15,774,658	891,623	6,259,199	7,150,822
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	3,983,445	39,412,380	43,395,825	3,983,445	26,383,830	30,367,275	0	13,028,550	13,028,550
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	(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	2,382,651	0	2,382,651	2,382,651	0	2,382,651	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,529,360	0	1,529,360	1,529,360	0	1,529,360	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	349,545	1,756,144	2,105,689	289,020	1,169,785	1,458,805	60,525	586,359	646,884
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	4,434,588	0	4,434,588	4,263,403	0	4,263,403	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	17,229	0	17,229	17,229	0	17,229	0	0	0
99	407372	Amortization-Colstrip Community Fund	562,500	0	562,500	562,500	0	562,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(201,196)	0	(201,196)	(201,196)	0	(201,196)	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	(925,196)	0	(925,196)	(925,196)	0	(925,196)	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	1,760,582	0	1,760,582	1,760,582	0	1,760,582	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	(12,677,317)	0	(12,677,317)	(7,238,856)	0	(7,238,856)	(5,438,461)	0	(5,438,461)
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	(154,461)	0	(154,461)	(131,511)	0	(131,511)	(22,950)	0	(22,950)
99	407493	Amortization-Remand Residual Balance	(95,701)	0	(95,701)	(95,701)	0	(95,701)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,114,007	5,329,869	6,443,876	777,649	3,567,974	4,345,623	336,358	1,761,895	2,098,253
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,495,227)	66,153,742	63,658,515	4,400,469	44,279,278	48,679,747	(6,895,696)	21,874,464	14,978,768
		TOTAL ADMIN & GENERAL EXPENSES	20,883,333	172,929,278	193,812,611	20,578,538	115,641,706	136,220,244	304,795	57,287,572	57,592,367
		TOTAL EXPENSES BEFORE FIT	186,718,030	809,804,108	996,522,138	133,114,063	526,071,268	659,185,331	53,603,967	283,732,840	337,336,807
		NET OPERATING INCOME (LOSS) BEFORE FIT			169,963,338			126,233,031			43,730,307
E-FIT		FEDERAL INCOME TAX			(12,593,669)			(8,155,723)			(4,437,946)
E-FIT		DEFERRED FEDERAL INCOME TAX			(18,728,971)			(6,139,518)			(12,589,453)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			201,770,766			140,840,475			60,930,291

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%	66.464%	33.536%
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 September 30, 2023
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	116,271	1,555,135	1,671,406	87,961	1,001,507	1,089,468	28,310	553,628	581,938
1	456010	Other Electric Rev-Financial	0	(59,841,512)	(59,841,512)	0	(38,537,934)	(38,537,934)	0	(21,303,578)	(21,303,578)
1	456015	Other Electric Rev-CT Fuel Sales	0	36,357,216	36,357,216	0	23,414,047	23,414,047	0	12,943,169	12,943,169
1	456016	Other Electric Rev-Resource Opt	0	3,846,613	3,846,613	0	2,477,219	2,477,219	0	1,369,394	1,369,394
1	456017	Other Electric Rev-Non Resource	0	120,863	120,863	0	77,836	77,836	0	43,027	43,027
1	456018	Other Electric Rev-Extraction	0	314,562	314,562	0	202,578	202,578	0	111,984	111,984
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	466,427	0	466,427	308,731	0	308,731	157,696	0	157,696
1	456100	Transmission Revenue of Others	0	29,584,188	29,584,188	0	19,052,217	19,052,217	0	10,531,971	10,531,971
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	1,206,798	1,206,798	0	777,178	777,178	0	429,620	429,620
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	(16,380,386)	0	(16,380,386)	(9,511,140)	0	(9,511,140)	(6,869,246)	0	(6,869,246)
1	456329	Amortization Res Decoupling Deferral	12,817,206	0	12,817,206	7,426,739	0	7,426,739	5,390,467	0	5,390,467
1	456338	Non-res Decoupling Deferred Rev	1,723,271	0	1,723,271	1,935,455	0	1,935,455	(212,184)	0	(212,184)
1	456339	Amortization Non-res Decoupling	(1,802,482)	0	(1,802,482)	(2,157,707)	0	(2,157,707)	355,225	0	355,225
1	456380	Other Electric Revenue-Clearwater	322,754	0	322,754	0	0	0	322,754	0	322,754
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	(4,250,682)	(4,250,682)	0	(2,737,439)	(2,737,439)	0	(1,513,243)	(1,513,243)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,250,682	4,250,682	0	2,737,439	2,737,439	0	1,513,243	1,513,243
1	456730	Other Elec Rev-Intraco Thermal	0	8,011,194	8,011,194	0	5,159,209	5,159,209	0	2,851,985	2,851,985
TOTAL ACCOUNT 456			(2,710,579)	25,508,585	22,798,006	(1,781,392)	16,427,529	14,646,137	(929,187)	9,081,056	8,151,869

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	195,717,396	195,717,396	0	126,042,003	126,042,003	0	69,675,393	69,675,393
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,512,239	1,512,239	0	973,882	973,882	0	538,357	538,357
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	10,110,170	0	10,110,170	0	0	0	10,110,170	0	10,110,170
1	555550	Non Monetary - Exchange Power	0	(35,564)	(35,564)	0	(22,903)	(22,903)	0	(12,661)	(12,661)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,258,256	4,258,256	0	2,742,317	2,742,317	0	1,515,939	1,515,939
1	555710	Intercompany Purchase	0	1,206,798	1,206,798	0	777,178	777,178	0	429,620	429,620
1	555740	Purchased Power - EIM	0	22,449,907	22,449,907	0	14,457,740	14,457,740	0	7,992,167	7,992,167
TOTAL ACCOUNT 555			10,110,170	225,109,032	235,219,202	0	144,970,217	144,970,217	10,110,170	80,138,815	90,248,985

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	35,510	6,092,581	6,128,091	35,510	3,923,622	3,959,132	0	2,168,959	2,168,959
1	557010	Other Power Supply Expense - Financial	0	(29,493,664)	(29,493,664)	0	(18,993,920)	(18,993,920)	0	(10,499,744)	(10,499,744)
1	557018	Merchandise Processing Fee	0	48,780	48,780	0	31,414	31,414	0	17,366	17,366
1	557150	Fuel - Economic Dispatch	0	20,920,126	20,920,126	0	13,472,561	13,472,561	0	7,447,565	7,447,565
1	557160	Power Supply Expense - Miscellaneous	0	371,593	371,593	0	239,306	239,306	0	132,287	132,287
99	557161	Unbilled Add-Ons	1,045,452	0	1,045,452	1,219,298	0	1,219,298	(173,846)	0	(173,846)
1	557165	Other Resource Costs-CAISO Charges	0	1,015,881	1,015,881	0	654,227	654,227	0	361,654	361,654
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	749,578	749,578	0	482,728	482,728	0	266,850	266,850
1	557171	REC Broker Fees	0	38,166	38,166	0	24,579	24,579	0	13,587	13,587
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,283,330	0	1,283,330	1,283,330	0	1,283,330	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	(42,224,251)	0	(42,224,251)	(42,224,251)	0	(42,224,251)	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	3,507,061	0	3,507,061	3,507,061	0	3,507,061	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	1,439,487	0	1,439,487	1,439,487	0	1,439,487	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,236,144)	0	(3,236,144)	(3,236,144)	0	(3,236,144)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(12,785,232)	0	(12,785,232)	0	0	0	(12,785,232)	0	(12,785,232)
99	557390	Idaho PCA Amortization	4,972,638	0	4,972,638	0	0	0	4,972,638	0	4,972,638
1	557395	Optional Renewable Power Expense Offset	0	1,571	1,571	0	1,012	1,012	0	559	559
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,315,602	5,315,602	0	3,423,248	3,423,248	0	1,892,354	1,892,354
1	557711	Turbine Gas Bookout Offset	0	(5,315,602)	(5,315,602)	0	(3,423,248)	(3,423,248)	0	(1,892,354)	(1,892,354)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	40,255,308	40,255,308	0	25,924,418	25,924,418	0	14,330,890	14,330,890
TOTAL ACCOUNT 557			(45,143,471)	40,318,920	(4,824,551)	(37,478,211)	25,965,383	(11,512,828)	(7,665,260)	14,353,537	6,688,277

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	493,341	264,694	758,035	413,918	172,178	586,096	79,423	92,516	171,939
99	908600	Public Purpose Tariff Rider Expense Offset	31,040,120	0	31,040,120	23,472,082	0	23,472,082	7,568,038	0	7,568,038
99	908610	Limited Income Tax Refund Program	307,448	0	307,448	307,448	0	307,448	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(642,679)	0	(642,679)	(444,274)	0	(444,274)	(198,405)	0	(198,405)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,198,230	264,694	31,462,924	23,749,174	172,178	23,921,352	7,449,056	92,516	7,541,572

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-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended September 30, 2023 Ending Balance 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	3,214,543,699	2,150,497,711	1,064,045,988
	Interest Deduction for FIT Calculation	87,435,365	58,472,033	28,963,332
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,166,485,476	785,418,362	381,067,114
E-OPS	Less: Operating & Maintenance Expense	750,277,042	476,370,558	273,906,484
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	166,525,255	116,543,394	49,981,861
E-OTX	Less: Taxes Other than FIT	79,719,841	66,271,379	13,448,462
	Net Operating Income Before FIT	169,963,338	126,233,031	43,730,307
E-INT	Less: Interest Expense	87,435,365	58,472,033	28,963,332
E-OTX	Less: ID ITC Deferred & Amortization	(26,487)	0	(26,487)
E-SCM	Plus: Schedule M Adjustments	(142,471,337)	(106,597,772)	(35,873,565)
	Taxable Net Operating Income	(59,969,851)	(38,836,774)	(21,133,077)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(12,593,669)	(8,155,723)	(4,437,946)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(12,593,669)	(8,155,723)	(4,437,946)
E-DTE	Deferred FIT	21,953,076	17,310,230	4,642,846
E-DTE	Customer Tax Credit Amortization	(40,682,047)	(23,449,748)	(17,232,299)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(31,807,428)	(14,607,444)	(17,199,984)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000 Book Depreciation & Amortization	84,055,052	112,010,628	196,065,680	58,216,306	73,638,519	131,854,825	25,838,746	38,372,109	64,210,855
12	997001 Contributions In Aid of Construction	0	15,001,654	15,001,654	0	9,992,752	9,992,752	0	5,008,902	5,008,902
12	997002 Injuries and Damages	0	57,000	57,000	0	37,968	37,968	0	19,032	19,032
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	(624,460)	(624,460)	0	(415,959)	(415,959)	0	(208,501)	(208,501)
99	997007 Idaho PCA	(8,491,055)	0	(8,491,055)	0	0	0	(8,491,055)	0	(8,491,055)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	329,363	329,363	0	219,392	219,392	0	109,971	109,971
99	997018 DSM Tariff Rider	(6,134,725)	64	(6,134,661)	(6,343,844)	43	(6,343,801)	209,119	21	209,140
12	997020 FAS87 Current Pension Accrual	0	(1,579,274)	(1,579,274)	0	(1,051,970)	(1,051,970)	0	(527,304)	(527,304)
12	997027 Uncollectibles	(236,214)	(3,034,736)	(3,270,950)	(858,314)	(2,021,468)	(2,879,782)	622,100	(1,013,268)	(391,168)
99	997031 Decoupling Mechanism	3,642,389	0	3,642,389	2,306,652	0	2,306,652	1,335,737	0	1,335,737
12	997032 Interest Rate Swaps	0	9,605,909	9,605,909	0	6,398,592	6,398,592	0	3,207,317	3,207,317
99	997033 BPA Residential Exchange	(598,869)	0	(598,869)	(487,012)	0	(487,012)	(111,857)	0	(111,857)
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	8,546	8,546	0	5,721	5,721	0	2,825	2,825
99	997043 Washington Deferred Power Costs	(36,443,590)	0	(36,443,590)	(36,443,590)	0	(36,443,590)	0	0	0
12	997044 Non-Monetary Power Costs	0	(35,563)	(35,563)	0	(23,689)	(23,689)	0	(11,874)	(11,874)
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	(6,898,636)	(6,898,636)	0	(4,595,250)	(4,595,250)	0	(2,303,386)	(2,303,386)
12	997049 Tax Depreciation	0	(174,051,320)	(174,051,320)	0	(115,937,325)	(115,937,325)	0	(58,113,995)	(58,113,995)
99	997058 Colstrip Community Fund	562,500	0	562,500	562,500	0	562,500	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,085	884,085	0	588,898	588,898	0	295,187	295,187
99	997065 Amortization - Unbilled Revenue Add-Ins	776,046	0	776,046	1,106,802	0	1,106,802	(330,756)	0	(330,756)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	24,874,069	24,874,069	0	16,568,866	16,568,866	0	8,305,203	8,305,203
12	997081 Deferred Compensation	0	(37,219)	(37,219)	0	(24,792)	(24,792)	0	(12,427)	(12,427)
4	997082 Meal Disallowances	0	566,842	566,842	0	379,461	379,461	0	187,381	187,381
12	997083 Paid Time Off	0	568,379	568,379	0	378,603	378,603	0	189,776	189,776
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	51,571	0	51,571	0	0	0	51,571	0	51,571
99	997095 WA REC Deferral	(1,796,657)	0	(1,796,657)	(1,796,657)	0	(1,796,657)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,795	21,795	0	10,925	10,925
99	997098 Provision for Rate Refund	(95,701)	0	(95,701)	(95,701)	0	(95,701)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(136,587)	(136,587)	0	(90,982)	(90,982)	0	(45,605)	(45,605)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(95,507,535)	(95,507,535)	0	(63,618,524)	(63,618,524)	0	(31,889,011)	(31,889,011)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	(16,457,287)	0	(16,457,287)	(16,457,287)	0	(16,457,287)	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	77,798	(54,582)	23,216	0	(36,358)	(36,358)	77,798	(18,224)	59,574
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,505)	(106,505)	0	(53,386)	(53,386)
12	997114 AFUDC Debt CWIP	0	(1,599,824)	(1,599,824)	0	(1,065,659)	(1,065,659)	0	(534,165)	(534,165)
99	997115 AFUDC Equity DFIT Deferral	(201,196)	0	(201,196)	(201,196)	0	(201,196)	0	0	0
99	997117 Colstrip Plant Adjustment	(4,092,977)	0	(4,092,977)	(2,743,438)	0	(2,743,438)	(1,349,539)	0	(1,349,539)
99	997119 AFUDC Tax CPI	0	10,401,626	10,401,626	0	6,928,627	6,928,627	0	3,472,999	3,472,999
99	997120 Transportation Tax Disallowance	0	51,518	51,518	0	34,317	34,317	0	17,201	17,201
99	997122 Regulatory Fees	(925,196)	0	(925,196)	(925,196)	0	(925,196)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	1,479,240	0	1,479,240	1,760,582	0	1,760,582	(281,342)	0	(281,342)
99	997126 Prepaid Expenses	0	(670,767)	(670,767)	0	(446,805)	(446,805)	0	(223,962)	(223,962)
99	997127 CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(966,801)	(966,801)	0	(484,613)	(484,613)
99	997128 Meters Expensed	0	(4,733,343)	(4,733,343)	0	(3,152,927)	(3,152,927)	0	(1,580,416)	(1,580,416)
99	997129 Mixed Service Costs (IDD#5)	0	(30,425,000)	(30,425,000)	0	(20,266,397)	(20,266,397)	0	(10,158,603)	(10,158,603)
99	997130 Wild Fire Resiliency Deferral	(8,350,245)	0	(8,350,245)	(3,082,969)	0	(3,082,969)	(5,267,276)	0	(5,267,276)
99	997132 Battery Storage Deferral	59,163	0	59,163	59,163	0	59,163	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(808,329)	0	(808,329)	(808,329)	0	(808,329)	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	(720,332)	0	(720,332)	(720,332)	0	(720,332)	0	0	0
99	997138 Intervenor Funding	(99,468)	0	(99,468)	(99,468)	0	(99,468)	0	0	0
99	997139 Pension Settlement	0	340,637	340,637	0	226,902	226,902	0	113,735	113,735
99	997140 Insurance Balancing	(131,511)	0	(131,511)	(131,511)	0	(131,511)	0	0	0
99	997141 CCA	462,396	0	462,396	0	0	0	462,396	0	462,396
99	997143 Depreciation Rate Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
	TOTAL SCHEDULE M ADJUSTMENTS	3,795,774	(146,267,111)	(142,471,337)	(8,196,817)	(98,400,955)	(106,597,772)	11,992,591	(47,866,156)	(35,873,565)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.611%	33.389%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,719,033	10,719,033	0	7,140,055	7,140,055	0	3,578,978	3,578,978
99	410100	Deferred Federal Income Tax Expense - Washingto	13,753,565	0	13,753,565	13,753,565	0	13,753,565	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,203,514	0	3,203,514	0	0	0	3,203,514	0	3,203,514
	410100	Total	16,957,079	10,719,033	27,676,112	13,753,565	7,140,055	20,893,620	3,203,514	3,578,978	6,782,492
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,791,967)	(9,791,967)	0	(6,522,297)	(6,522,297)	0	(3,269,670)	(3,269,670)
99	411100	Deferred Federal Income Tax Expense - Washingto	(14,956)	0	(14,956)	(14,956)	0	(14,956)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(460,518)	0	(460,518)	0	0	0	(460,518)	0	(460,518)
	411100	Total	(475,474)	(9,791,967)	(10,267,441)	(14,956)	(6,522,297)	(6,537,253)	(460,518)	(3,269,670)	(3,730,188)
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	2,953,863	0	2,953,863	2,953,863	0	2,953,863	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,590,542	0	1,590,542	0	0	0	1,590,542	0	1,590,542
	410193	Total	4,544,405	0	4,544,405	2,953,863	0	2,953,863	1,590,542	0	1,590,542
Total Deferred Federal Income Tax Expense			21,026,010	927,066	21,953,076	16,692,472	617,758	17,310,230	4,333,538	309,308	4,642,846
99	411193	Customer Tax Credit Amortization - Washington	(23,449,748)	0	(23,449,748)	(23,449,748)	0	(23,449,748)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(17,232,299)	0	(17,232,299)	0	0	0	(17,232,299)	0	(17,232,299)
	411193	Total	(40,682,047)	0	(40,682,047)	(23,449,748)	0	(23,449,748)	(17,232,299)	0	(17,232,299)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.611%			33.389%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	59,791	59,791	0	38,505	38,505	0	21,286	21,286
1	408140	State Kwh Generation Tax	0	1,358,682	1,358,682	0	874,991	874,991	0	483,691	483,691
1	408150	R&P Property Tax--Production	0	12,370,368	12,370,368	0	7,966,517	7,966,517	0	4,403,851	4,403,851
1	408180	R&P Property Tax--Transmission	0	3,967,638	3,967,638	0	2,555,159	2,555,159	0	1,412,479	1,412,479
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	17,776,652	17,776,652	0	11,448,163	11,448,163	0	6,328,489	6,328,489
DISTRIBUTION											
99	408110	State Excise Tax	24,158,974	0	24,158,974	24,158,809	0	24,158,809	165	0	165
99	408120	Municipal Occupation & License Tax	24,772,725	0	24,772,725	20,966,044	0	20,966,044	3,806,681	0	3,806,681
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	6,594,009	0	6,594,009	5,352,740	0	5,352,740	1,241,269	0	1,241,269
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			55,499,313	0	55,499,313	50,477,593	0	50,477,593	5,021,720	0	5,021,720
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,114,007	5,329,869	6,443,876	777,649	3,567,974	4,345,623	336,358	1,761,895	2,098,253
TOTAL A&G			1,114,007	5,329,869	6,443,876	777,649	3,567,974	4,345,623	336,358	1,761,895	2,098,253
TOTAL TAXES OTHER THAN FIT			56,613,320	23,106,521	79,719,841	51,255,242	15,016,137	66,271,379	5,358,078	8,090,384	13,448,462

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 September 30, 2023
Ending Balance Basis

Report ID:
E-PLT-12E

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	7,200,000	7,200,000	0	4,636,800	4,636,800	0	2,563,200	2,563,200
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	991,126	991,126	0	638,285	638,285	0	352,841	352,841
1	182381	CDA Settlement Past Storage	0	26,780,427	26,780,427	0	17,246,595	17,246,595	0	9,533,832	9,533,832
1	302000	Franchises & Consents	2,752,638	44,049,218	46,801,856	2,752,638	28,367,696	31,120,334	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)	4,896,444	104,187,364	109,083,808	4,896,444	69,746,147	74,642,591	0	34,441,217	34,441,217
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	25,950,084	25,950,084	0	17,371,765	17,371,765	0	8,578,319	8,578,319
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	13,658,617	13,658,617	0	9,143,488	9,143,488	0	4,515,129	4,515,129
TOTAL INTANGIBLE PLANT			24,084,141	338,322,037	362,406,178	24,084,141	224,117,891	248,202,032	0	114,204,146	114,204,146
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	111,724,305	29,510,795	141,235,100	72,997,036	19,004,952	92,001,988	38,727,269	10,505,843	49,233,112
1	312000	Boiler Plant	146,566,440	78,525,062	225,091,502	93,274,077	50,570,140	143,844,217	53,292,363	27,954,922	81,247,285
1	313000	Generators	101,079	0	101,079	64,822	0	64,822	36,257	0	36,257
1	314000	Turbogenerator Units	39,508,744	18,677,146	58,185,890	25,826,474	12,028,082	37,854,556	13,682,270	6,649,064	20,331,334
1	315000	Accessory Electric Equipment	18,200,039	12,501,086	30,701,125	11,890,914	8,050,699	19,941,613	6,309,125	4,450,387	10,759,512
1	316000	Miscellaneous Power Plant Equipment	14,758,639	2,476,959	17,235,598	9,644,631	1,595,162	11,239,793	5,114,008	881,797	5,995,805
TOTAL STEAM PRODUCTION PLANT			330,859,246	145,548,630	476,407,876	213,697,954	93,733,318	307,431,272	117,161,292	51,815,312	168,976,604
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	114,477,893	114,477,893	0	73,723,763	73,723,763	0	40,754,130	40,754,130
1	332XXX	Reservoirs, Dams, & Waterways	0	258,594,366	258,594,366	0	166,534,772	166,534,772	0	92,059,594	92,059,594
1	333000	Waterwheels, Turbines, & Generators	0	236,079,754	236,079,754	0	152,035,362	152,035,362	0	84,044,392	84,044,392
1	334000	Accessory Electric Equipment	0	85,244,958	85,244,958	0	54,897,753	54,897,753	0	30,347,205	30,347,205
1	335XXX	Miscellaneous Power Plant Equipment	0	13,919,857	13,919,857	0	8,964,388	8,964,388	0	4,955,469	4,955,469
1	336000	Roads, Railroads, & Bridges	0	3,898,218	3,898,218	0	2,510,452	2,510,452	0	1,387,766	1,387,766
TOTAL HYDRAULIC PRODUCTION PLANT			0	778,104,024	778,104,024	0	501,098,992	501,098,992	0	277,005,032	277,005,032
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	17,610,762	17,610,762	0	11,341,331	11,341,331	0	6,269,431	6,269,431
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,697	21,070,697	0	13,569,529	13,569,529	0	7,501,168	7,501,168
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	239,926,376	239,926,376	0	154,512,586	154,512,586	0	85,413,790	85,413,790
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	26,558,606	26,558,606	0	17,103,742	17,103,742	0	9,454,864	9,454,864
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	1,642,638	1,642,638	0	1,057,859	1,057,859	0	584,779	584,779
TOTAL OTHER PRODUCTION PLANT			0	329,363,511	329,363,511	0	212,110,101	212,110,101	0	117,253,410	117,253,410
TOTAL PRODUCTION PLANT			330,859,246	1,253,016,165	1,583,875,411	213,697,954	806,942,411	1,020,640,365	117,161,292	446,073,754	563,235,046

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2023
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****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	29,536,542	30,164,900	410,632	19,021,533	19,432,165	217,726	10,515,009	10,732,735
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	7,989	37,369,908	37,377,897	5,147	24,066,221	24,071,368	2,842	13,303,687	13,306,529
1	353XXX	Station Equipment	12,906,936	373,714,898	386,621,834	8,437,070	240,672,394	249,109,464	4,469,866	133,042,504	137,512,370
1	354000	Towers & Fixtures	15,993,613	1,167,385	17,160,998	10,451,752	751,796	11,203,548	5,541,861	415,589	5,957,450
1	355000	Poles & Fixtures	5,418	371,926,633	371,932,051	3,541	239,520,752	239,524,293	1,877	132,405,881	132,407,758
1	356000	Overhead Conductors & Devices	12,530,929	175,220,961	187,751,890	8,188,890	112,842,299	121,031,189	4,342,039	62,378,662	66,720,701
1	357000	Underground Conduit	0	3,141,466	3,141,466	0	2,023,104	2,023,104	0	1,118,362	1,118,362
1	358000	Underground Conductors & Devices	0	6,619,002	6,619,002	0	4,262,637	4,262,637	0	2,356,365	2,356,365
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			42,152,077	1,001,226,098	1,043,378,175	27,548,550	644,789,607	672,338,157	14,603,527	356,436,491	371,040,018
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554
99	360400	Land Easements	4,081,071	0	4,081,071	1,359,134	0	1,359,134	2,721,937	0	2,721,937
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	29,017,122	0	29,017,122	21,329,070	0	21,329,070	7,688,052	0	7,688,052
3	362000	Station Equipment	165,128,831	3,300,956	168,429,787	110,998,940	2,193,947	113,192,887	54,129,891	1,107,009	55,236,900
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	570,885,968	0	570,885,968	379,687,834	0	379,687,834	191,198,134	0	191,198,134
99	365000	Overhead Conductors & Devices	363,580,242	0	363,580,242	227,626,746	0	227,626,746	135,953,496	0	135,953,496
99	366000	Underground Conduit	169,316,286	0	169,316,286	112,461,775	0	112,461,775	56,854,511	0	56,854,511
99	367000	Underground Conductors & Devices	286,067,163	0	286,067,163	190,235,992	0	190,235,992	95,831,171	0	95,831,171
99	368000	Line Transformers	351,773,638	0	351,773,638	245,308,258	0	245,308,258	106,465,380	0	106,465,380
99	369XXX	Services	222,945,264	0	222,945,264	144,240,050	0	144,240,050	78,705,214	0	78,705,214
99	371XXX	Installations on Customers' Premises	10,528,216	0	10,528,216	10,528,216	0	10,528,216	0	0	0
99	370XXX	Meters	87,354,099	0	87,354,099	62,582,562	0	62,582,562	24,771,537	0	24,771,537
99	373XXX	Street Light & Signal Systems	82,890,700	0	82,890,700	54,450,071	0	54,450,071	28,440,629	0	28,440,629
TOTAL DISTRIBUTION PLANT			2,355,771,369	3,300,956	2,359,072,325	1,571,173,013	2,193,947	1,573,366,960	784,598,356	1,107,009	785,705,365
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	11,000,051	12,500,477	800,859	7,363,764	8,164,623	699,567	3,636,287	4,335,854
4	390XXX	Structures & Improvements	27,337,431	109,842,716	137,180,147	17,924,807	73,532,009	91,456,816	9,412,624	36,310,707	45,723,331
4	391XXX	Office Furniture & Equipment	2,182,830	56,342,090	58,524,920	2,167,410	37,717,085	39,884,495	15,420	18,625,005	18,640,425
4	392XXX	Transportation Equipment	40,510,701	33,017,642	73,528,343	27,329,909	22,103,000	49,432,909	13,180,792	10,914,642	24,095,434
4	393000	Stores Equipment	738,257	4,275,216	5,013,473	552,561	2,861,958	3,414,519	185,696	1,413,258	1,598,954
4	394000	Tools, Shop & Garage Equipment	2,885,450	18,433,872	21,319,322	1,622,833	12,340,187	13,963,020	1,262,617	6,093,685	7,356,302
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	412,998	3,809,157	4,222,155	397,207	2,549,964	2,947,171	15,791	1,259,193	1,274,984
4	396XXX	Power Operated Equipment	20,692,789	6,130,166	26,822,955	12,792,864	4,103,717	16,896,581	7,899,925	2,026,449	9,926,374
4	397XXX	Communications Equipment	32,440,158	99,040,681	131,480,839	23,066,700	66,300,803	89,367,503	9,373,458	32,739,878	42,113,336
4	398000	Miscellaneous Equipment	10,369	856,055	866,424	0	573,069	573,069	10,369	282,986	293,355
TOTAL GENERAL PLANT			128,711,409	342,864,433	471,575,842	86,655,150	229,523,737	316,178,887	42,056,259	113,340,696	155,396,955
TOTAL PLANT IN SERVICE			2,881,578,242	2,938,729,689	5,820,307,931	1,923,158,808	1,907,567,593	3,830,726,401	958,419,434	1,031,162,096	1,989,581,530

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(293,389,011)	(80,984,039)	(374,373,050)	(194,413,789)	(52,153,721)	(246,567,510)	(98,975,222)	(28,830,318)	(127,805,540)
E-ADEP		Hydro Production Plant	0	(200,151,660)	(200,151,660)	0	(128,897,669)	(128,897,669)	0	(71,253,991)	(71,253,991)
E-ADEP		Other Production Plant	0	(177,569,155)	(177,569,155)	0	(114,354,536)	(114,354,536)	0	(63,214,619)	(63,214,619)
E-ADEP		Transmission Plant	(27,917,433)	(254,298,682)	(282,216,115)	(17,112,200)	(163,768,351)	(180,880,551)	(10,805,233)	(90,530,331)	(101,335,564)
E-ADEP		Distribution Plant	(774,789,730)	(555,844)	(775,345,574)	(483,483,441)	(369,436)	(483,852,877)	(291,306,289)	(186,408)	(291,492,697)
E-ADEP		General Plant	(53,309,286)	(124,111,510)	(177,420,796)	(33,866,927)	(83,083,968)	(116,950,895)	(19,442,359)	(41,027,542)	(60,469,901)
TOTAL ACCUMULATED DEPRECIATION			(1,149,405,460)	(837,670,890)	(1,987,076,350)	(728,876,357)	(542,627,681)	(1,271,504,038)	(420,529,103)	(295,043,209)	(715,572,312)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,356,722)	(19,356,722)	0	(12,465,729)	(12,465,729)	0	(6,890,993)	(6,890,993)
E-AAMT		Distribution-Franchises/Misc Intangibles	(546,293)	0	(546,293)	(546,293)	0	(546,293)	0	0	0
E-AAMT		General Plant - 303000	0	(3,866,633)	(3,866,633)	0	(2,585,444)	(2,585,444)	0	(1,281,189)	(1,281,189)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(17,052,370)	(127,430,287)	(144,482,657)	(17,052,370)	(85,305,656)	(102,358,026)	0	(42,124,631)	(42,124,631)
E-AAMT		General Plant - 390200, 396200	0	(1,476,629)	(1,476,629)	0	(988,500)	(988,500)	0	(488,129)	(488,129)
TOTAL ACCUMULATED AMORTIZATION			(17,598,663)	(152,130,271)	(169,728,934)	(17,598,663)	(101,345,329)	(118,943,992)	0	(50,784,942)	(50,784,942)
TOTAL ACCUMULATED DEPR/AMORT			(1,167,004,123)	(989,801,161)	(2,156,805,284)	(746,475,020)	(643,973,010)	(1,390,448,030)	(420,529,103)	(345,828,151)	(766,357,254)
NET ELECTRIC UTILITY PLANT before ADFIT			1,714,574,119	1,948,928,528	3,663,502,647	1,176,683,788	1,263,594,583	2,440,278,371	537,890,331	685,333,945	1,223,224,276
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	(542,612,172)	(542,612,172)	0	(361,439,394)	(361,439,394)	0	(181,172,778)	(181,172,778)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,721,532)	(47,721,532)	0	(31,946,225)	(31,946,225)	0	(15,775,307)	(15,775,307)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,777,859)	(4,777,859)	0	(3,198,442)	(3,198,442)	0	(1,579,417)	(1,579,417)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,623,890)	(5,623,890)	0	(3,621,785)	(3,621,785)	0	(2,002,105)	(2,002,105)
1		ADFIT - CDA Settlement Costs (283333)	0	(208,137)	(208,137)	0	(134,040)	(134,040)	0	(74,097)	(74,097)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(924,166)	(924,166)	0	(615,596)	(615,596)	0	(308,570)	(308,570)
TOTAL ACCUMULATED DFIT			0	(601,872,793)	(601,872,793)	0	(400,958,854)	(400,958,854)	0	(200,913,939)	(200,913,939)
NET ELECTRIC UTILITY PLANT			1,714,574,119	1,347,055,735	3,061,629,854	1,176,683,788	862,635,729	2,039,319,517	537,890,331	484,420,006	1,022,310,337

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.464%	33.536%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.611%	33.389%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,714,574,119	1,347,055,735	3,061,629,854	#####	862,635,729	2,039,319,517	537,890,331	484,420,006	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,317,973	43,841,992	52,159,965	6,335,334	29,349,145	35,684,479	1,982,639	14,492,847	16,475,486
4	Accumulated Amortization - AFUDC (182318)	(1,931,271)	(6,755,688)	(8,686,959)	(1,554,187)	(4,522,460)	(6,076,647)	(377,084)	(2,233,228)	(2,610,312)
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)	2,300,586	0	2,300,586	0	0	0	2,300,586	0	2,300,586
99	ADFIT - Boulder Park Disallowed (190040)	62,877	0	62,877	0	0	0	62,877	0	62,877
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)	14,937,200	0	14,937,200	14,937,200	0	14,937,200	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,618,507	0	22,618,507	22,618,507	0	22,618,507	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,886,698)	0	(7,886,698)	(7,886,698)	0	(7,886,698)	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)	(4,506,228)	0	(4,506,228)	(1,399,995)	0	(1,399,995)	(3,106,233)	0	(3,106,233)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(18,245,202)	0	(18,245,202)	(17,633,962)	0	(17,633,962)	(611,240)	0	(611,240)
99	ADFIT-Customer Tax Credit (190393)	3,831,492	0	3,831,492	3,703,132	0	3,703,132	128,360	0	128,360
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,720,269)	0	(7,720,269)	(4,587,692)	0	(4,587,692)	(3,132,577)	0	(3,132,577)
99	Colstrip-Regulatory Asset (182327)	18,247,594	0	18,247,594	10,475,652	0	10,475,652	7,771,942	0	7,771,942
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	354,127	0	354,127	505,314	0	505,314	(151,187)	0	(151,187)
99	Colstrip Reg Asset ADFIT (283376)	(2,634,094)	0	(2,634,094)	(1,811,014)	0	(1,811,014)	(823,080)	0	(823,080)
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)	(7,515,395)	0	(7,515,395)	(5,338,137)	0	(5,338,137)	(2,177,258)	0	(2,177,258)
99	Colstrip ARO Liability (230027)	(13,328,775)	0	(13,328,775)	(8,710,357)	0	(8,710,357)	(4,618,418)	0	(4,618,418)
99	Colstrip ARO ADFIT (190376)	2,799,043	0	2,799,043	1,829,175	0	1,829,175	969,868	0	969,868
99	Colstrip ARO ADFIT (283377)	(1,616,384)	0	(1,616,384)	(966,674)	0	(966,674)	(649,710)	0	(649,710)
99	Customer Deposits (235199)	(7,669)	0	(7,669)	(7,669)	0	(7,669)	0	0	0
C-WKC	Working Capital	95,137,662	0	95,137,662	65,902,231	0	65,902,231	29,235,431	0	29,235,431
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	115,827,541	37,086,304	152,913,845	86,351,509	24,826,685	111,178,194	29,476,032	12,259,619	41,735,651
	NET RATE BASE	1,830,401,660	1,384,142,039	3,214,543,699	#####	887,462,414	2,150,497,711	567,366,363	496,679,625	#####

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	4,203,843	4,203,843			4,203,843	4,203,843		2,707,275	2,707,275		1,496,568	1,496,568	
	Steam (ED-ID)	4,361,273	4,361,273		4,361,273		4,361,273				4,361,273		4,361,273	
	Steam (ED-WA)	11,373,063	11,373,063		11,373,063		11,373,063	11,373,063		11,373,063				
1	Hydro (ED-AN)	16,552,593	16,552,593			16,552,593	16,552,593		10,659,870	10,659,870		5,892,723	5,892,723	
1	Other (ED-AN)	11,006,907	11,006,907			11,006,907	11,006,907		7,088,448	7,088,448		3,918,459	3,918,459	
Total Electric Production		47,497,679	47,497,679			15,734,336	31,763,343	47,497,679	11,373,063	20,455,593	31,828,656	4,361,273	11,307,750	15,669,023
Electric Transmission														
1	ED-AN	19,913,407	19,913,407			19,913,407	19,913,407		12,824,234	12,824,234		7,089,173	7,089,173	
	ED-ID	276,436	276,436		276,436		276,436				276,436		276,436	
	ED-WA	521,534	521,534		521,534		521,534	521,534		521,534			521,534	
Total Electric Transmission		20,711,377	20,711,377			797,970	19,913,407	20,711,377	521,534	12,824,234	13,345,768	276,436	7,089,173	7,365,609
Electric Distribution														
3	ED-AN	85,904	85,904			85,904	85,904		57,095	57,095		28,809	28,809	
	ED-ID	20,309,413	20,309,413		20,309,413		20,309,413				20,309,413		20,309,413	
	ED-WA	39,123,649	39,123,649		39,123,649		39,123,649	39,123,649		39,123,649			39,123,649	
Total Electric Distribution		59,518,966	59,518,966			59,433,062	85,904	59,518,966	39,123,649	57,095	39,180,744	20,309,413	28,809	20,338,222
Gas Underground Storage														
	GD-AN	756,934		756,934										
	GD-OR	128,780			128,780									
Total Gas Underground Storage		885,714		756,934	128,780									
Gas Distribution														
	GD-AN	57,432		57,432										
	GD-ID	7,114,898		7,114,898										
	GD-WA	16,707,468		16,707,468										
	GD-OR	10,835,402			10,835,402									
Total Gas Distribution		34,715,200		23,879,798	10,835,402									
General Plant														
4	ED-AN	2,847,083	2,847,083			2,847,083	2,847,083		1,905,923	1,905,923		941,160	941,160	
	ED-ID	520,396	520,396		520,396		520,396				520,396		520,396	
	ED-WA	1,390,232	1,390,232		1,390,232		1,390,232	1,390,232		1,390,232				
7,4	CD-AA	22,130,521	15,516,151	4,582,788	2,031,582	15,516,151	15,516,151		10,386,977	10,386,977		5,129,174	5,129,174	
9,4	CD-AN	740,613	571,331	169,282		571,331	571,331		382,466	382,466		188,865	188,865	
9	CD-ID	481,219	371,227	109,992		371,227	371,227				371,227		371,227	
9	CD-WA	2,215,444	1,709,060	506,384		1,709,060	1,709,060	1,709,060		1,709,060			1,709,060	
8	GD-AA	355,505		245,423	110,082									
	GD-AN	29,515		29,515										
	GD-ID	40,788		40,788										
	GD-WA	1,094,163		1,094,163										
	GD-OR	195,784			195,784									
Total General Plant		32,041,263	22,925,480	6,778,335	2,337,448	3,990,915	18,934,565	22,925,480	3,099,292	12,675,366	15,774,658	891,623	6,259,199	7,150,822
Total Depreciation Expense		195,370,199	150,653,502	31,415,067	13,301,630	79,956,283	70,697,219	150,653,502	54,117,538	46,012,288	100,129,826	25,838,745	24,684,931	50,523,676

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	66.464%	33.536%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	918,400	918,400			918,400	918,400		591,450	591,450		326,950	326,950	
1	Misc Intangible Plt (30300) ED-AN	261,846	261,846			261,846	261,846		168,629	168,629		93,217	93,217	
Total Production/Transmission		1,180,246	1,180,246			1,180,246	1,180,246		760,079	760,079		420,167	420,167	
Distribution														
	Franchises (302000) ED-WA	109,456	109,456			109,456	109,456	109,456		109,456				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
Total Distribution		115,322	115,322			115,322	115,322	115,322		115,322				
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	6,972			6,972									
Total General Plant - 303000		471,190	298,353	127,783	45,054	298,353	298,353		199,535	199,535		98,818	98,818	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	46,157,679	32,362,072	9,558,332	4,237,275	32,362,072	32,362,072		21,664,142	21,664,142		10,697,930	10,697,930	
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	3,613,845	2,787,828	826,017		2,787,828	2,787,828	2,787,828		2,787,828		0	0	
4	ED-AN	6,957,662	6,957,662			6,957,662	6,957,662		4,657,668	4,657,668		2,299,994	2,299,994	
	ED-ID	0	0			0	0	0		0	0	0	0	
	ED-WA	1,195,617	1,195,617			1,195,617	1,195,617	1,195,617		1,195,617				
8	GD-AA	93,532		64,570	28,962									
	GD-AN	0		0										
	GD-OR	63,498			63,498									
Total Miscellaneous IT Intangible Plt - 3031XX		58,201,930	43,395,825	10,476,370	4,329,735	3,983,445	39,412,380	43,395,825	3,983,445	26,383,830	30,367,275	0	13,028,550	13,028,550
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		60,391,119	45,412,177	10,604,153	4,374,789	4,098,767	41,313,410	45,412,177	4,098,767	27,626,232	31,724,999	0	13,687,178	13,687,178

Allocation Ratios:

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

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

Report ID:
E-ADEP-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(80,984,039)	(80,984,039)			(80,984,039)	(80,984,039)		(52,153,721)	(52,153,721)		(28,830,318)	(28,830,318)	
	Steam (ED-ID)	(98,975,222)	(98,975,222)		(98,975,222)	(98,975,222)	(98,975,222)				(98,975,222)		(98,975,222)	
	Steam (ED-WA)	(194,413,789)	(194,413,789)		(194,413,789)	(194,413,789)	(194,413,789)	(194,413,789)		(194,413,789)			(194,413,789)	
1	Hydro (ED-AN)	(200,151,660)	(200,151,660)			(200,151,660)	(200,151,660)		(128,897,669)	(128,897,669)		(71,253,991)	(71,253,991)	
1	Other (ED-AN)	(177,569,155)	(177,569,155)			(177,569,155)	(177,569,155)		(114,354,536)	(114,354,536)		(63,214,619)	(63,214,619)	
Total Electric Production		(752,093,865)	(752,093,865)		(293,389,011)	(458,704,854)	(752,093,865)	(194,413,789)	(295,405,926)	(489,819,715)	(98,975,222)	(163,298,928)	(262,274,150)	
Electric Transmission														
1	ED-AN	(254,298,682)	(254,298,682)			(254,298,682)	(254,298,682)		(163,768,351)	(163,768,351)		(90,530,331)	(90,530,331)	
	ED-ID	(10,805,233)	(10,805,233)		(10,805,233)	(10,805,233)	(10,805,233)				(10,805,233)		(10,805,233)	
	ED-WA	(17,112,200)	(17,112,200)		(17,112,200)	(17,112,200)	(17,112,200)	(17,112,200)		(17,112,200)			(17,112,200)	
Total Electric Transmissic		(282,216,115)	(282,216,115)		(27,917,433)	(254,298,682)	(282,216,115)	(17,112,200)	(163,768,351)	(180,880,551)	(10,805,233)	(90,530,331)	(101,335,564)	
Electric Distribution														
3	ED-AN	(555,844)	(555,844)			(555,844)	(555,844)		(369,436)	(369,436)		(186,408)	(186,408)	
	ED-ID	(291,306,289)	(291,306,289)		(291,306,289)	(291,306,289)	(291,306,289)				(291,306,289)		(291,306,289)	
	ED-WA	(483,483,441)	(483,483,441)		(483,483,441)	(483,483,441)	(483,483,441)	(483,483,441)		(483,483,441)			(483,483,441)	
Total Electric Distribution		(775,345,574)	(775,345,574)		(774,789,730)	(555,844)	(775,345,574)	(483,483,441)	(369,436)	(483,852,877)	(291,306,289)	(186,408)	(291,492,697)	
Gas Underground Storage														
	GD-AN	(19,779,772)		(19,779,772)										
	GD-OR	(1,740,178)		(1,740,178)										
Total Gas Underground S		(21,519,950)		(19,779,772)	(1,740,178)									
Gas Distribution														
	GD-AN	(2,066,576)		(2,066,576)										
	GD-ID	(106,473,604)		(106,473,604)										
	GD-WA	(198,391,436)		(198,391,436)										
	GD-OR	(147,406,855)		(147,406,855)										
Total Gas Distribution		(454,338,471)		(306,931,616)	(147,406,855)									
General Plant														
4	ED-AN	(36,639,233)	(36,639,233)			(36,639,233)	(36,639,233)		(24,527,402)	(24,527,402)		(12,111,831)	(12,111,831)	
	ED-ID	(13,563,743)	(13,563,743)		(13,563,743)	(13,563,743)	(13,563,743)				(13,563,743)		(13,563,743)	
	ED-WA	(26,996,076)	(26,996,076)		(26,996,076)	(26,996,076)	(26,996,076)	(26,996,076)		(26,996,076)			(26,996,076)	
7,4	CD-AA	(114,839,742)	(80,516,440)	(23,781,014)	(10,542,288)	(80,516,440)	(80,516,440)		(53,900,120)	(53,900,120)		(26,616,320)	(26,616,320)	
9,4	CD-AN	(9,016,809)	(6,955,837)	(2,060,972)		(6,955,837)	(6,955,837)		(4,656,446)	(4,656,446)		(2,299,391)	(2,299,391)	
9	CD-ID	(7,620,414)	(5,878,616)	(1,741,798)		(5,878,616)	(5,878,616)				(5,878,616)		(5,878,616)	
9	CD-WA	(8,906,642)	(6,870,851)	(2,035,791)		(6,870,851)	(6,870,851)	(6,870,851)		(6,870,851)			(6,870,851)	
8	GD-AA	(2,740,507)		(1,891,909)	(848,598)									
	GD-AN	(4,079,362)		(4,079,362)										
	GD-ID	(2,457,948)		(2,457,948)										
	GD-WA	(13,277,653)		(13,277,653)										
	GD-OR	(5,832,950)		(5,832,950)										
Total General Plant		(245,971,079)	(177,420,796)	(51,326,447)	(17,223,836)	(53,309,286)	(124,111,510)	(177,420,796)	(33,866,927)	(83,083,968)	(116,950,895)	(19,442,359)	(41,027,542)	(60,469,901)
Total Accumulated Depr		(2,531,485,054)	(1,987,076,350)	(378,037,835)	(166,370,869)	(1,149,405,460)	(837,670,890)	(1,987,076,350)	(728,876,357)	(542,627,681)	(1,271,504,038)	(420,529,103)	(295,043,209)	(715,572,312)

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	66.464%	33.536%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,340,554)	(16,340,554)			(16,340,554)	(16,340,554)		(10,523,317)	(10,523,317)		(5,817,237)	(5,817,237)	
1	Misc Intangible Plt (3030 ED-AN	(3,016,168)	(3,016,168)			(3,016,168)	(3,016,168)		(1,942,412)	(1,942,412)		(1,073,756)	(1,073,756)	
Total Production/Transmission		(19,356,722)	(19,356,722)			(19,356,722)	(19,356,722)		(12,465,729)	(12,465,729)		(6,890,993)	(6,890,993)	
Distribution														
	Franchises (302000) ED-WA	(475,756)	(475,756)			(475,756)	(475,756)			(475,756)			(475,756)	
	Misc Intangible Plt (3030 ED-WA	(70,537)	(70,537)			(70,537)	(70,537)			(70,537)			(70,537)	
Total Distribution		(546,293)	(546,293)			(546,293)	(546,293)		(546,293)	(546,293)			(546,293)	
General Plant - 303000														
7,4	CD-AA	(5,346,914)	(3,748,828)	(1,107,239)	(490,847)	(3,748,828)	(3,748,828)		(2,509,578)	(2,509,578)		(1,239,250)	(1,239,250)	
9,1	CD-AN	(152,710)	(117,805)	(34,905)		(117,805)	(117,805)		(75,866)	(75,866)		(41,939)	(41,939)	
	GD-ID	(171,145)		(171,145)										
	GD-WA	(334,248)		(334,248)										
	GD-OR	(133,956)			(133,956)									
Total General Plant - 303000		(6,138,973)	(3,866,633)	(1,647,537)	(624,803)		(3,866,633)	(3,866,633)		(2,585,444)	(2,585,444)		(1,281,189)	(1,281,189)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(161,384,288)	(113,149,753)	(33,419,458)	(14,815,077)	(113,149,753)	(113,149,753)		(75,745,839)	(75,745,839)		(37,403,914)	(37,403,914)	
9,4	CD-AN	(483,334)	(372,858)	(110,476)		(372,858)	(372,858)		(249,602)	(249,602)		(123,256)	(123,256)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(18,228,681)	(14,062,152)	(4,166,529)		(14,062,152)	(14,062,152)	(14,062,152)		(14,062,152)		0	0	
4	ED-AN	(13,907,676)	(13,907,676)			(13,907,676)	(13,907,676)		(9,310,215)	(9,310,215)		(4,597,461)	(4,597,461)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,990,218)	(2,990,218)			(2,990,218)	(2,990,218)	(2,990,218)		(2,990,218)			(2,990,218)	
8	GD-AA	(302,650)		(208,934)	(93,716)									
	GD-AN	0		0										
	GD-OR	(65,539)			(65,539)									
Total Misc IT Intangible Plant - 3031XX		(197,362,386)	(144,482,657)	(37,905,397)	(14,974,332)	(17,052,370)	(127,430,287)	(144,482,657)	(17,052,370)	(85,305,656)	(102,358,026)	0	(42,124,631)	(42,124,631)
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	(1,476,629)	(1,476,629)			(1,476,629)	(1,476,629)		(988,500)	(988,500)		(488,129)	(488,129)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,476,629)	(1,476,629)	0	0	0	(1,476,629)	(1,476,629)	0	(988,500)	(988,500)	0	(488,129)	(488,129)
Total Accumulated Amortization		(224,881,003)	(169,728,934)	(39,552,934)	(15,599,135)	(17,598,663)	(152,130,271)	(169,728,934)	(17,598,663)	(101,345,329)	(118,943,992)	0	(50,784,942)	(50,784,942)

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

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	2,196,983	122,220	362,279	1,712,484	2,196,983	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	20,575,894	800,859	699,567	11,000,051	12,500,477	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	20,765,855	8,515,822	3,115,127	9,134,906	20,765,855	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	131,271,466	0	0	92,037,050	92,037,050	0	0	27,183,695	27,183,695	0	12,050,721	12,050,721
9	CD-WA / ID / AN	31,600,071	9,408,986	6,297,497	8,670,760	24,377,243	2,787,825	1,865,910	2,569,093	7,222,828	0	0	0
	TOTAL ACCOUNT	212,982,682	17,924,808	9,412,624	109,842,716	137,180,148	27,838,425	1,865,910	29,752,788	59,457,123	4,294,690	12,050,721	16,345,411
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,730,045	1,314,311	7,798	2,407,936	3,730,045	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	76,572,692	0	0	53,686,646	53,686,646	0	0	15,856,673	15,856,673	0	7,029,373	7,029,373
9	CD-WA / ID / AN	1,436,590	853,099	7,622	247,508	1,108,229	252,768	2,258	73,335	328,361	0	0	0
	TOTAL ACCOUNT	82,155,226	2,167,410	15,420	56,342,090	58,524,920	485,891	2,258	16,047,828	16,535,977	12,109	7,082,220	7,094,329
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,586,887	25,750,501	12,387,144	24,449,242	62,586,887	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,180,366	0	0	0	0	9,798,071	3,412,261	2,970,034	16,180,366	0	0	0
99	GD-OR / AS	4,848,983	0	0	0	0	0	0	0	0	4,848,983	0	4,848,983
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,326,076	1,579,408	793,649	3,278,498	5,651,555	467,969	235,153	971,399	1,674,521	0	0	0
	TOTAL ACCOUNT	98,584,432	27,329,909	13,180,793	33,017,643	73,528,345	10,266,040	3,647,414	5,570,931	19,484,385	4,848,983	722,719	5,571,702

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	5,874,687	493,694	185,696	3,852,519	4,531,909	146,279	55,021	1,141,478	1,342,778	0	0	
	TOTAL ACCOUNT	6,603,138	552,560	185,696	4,275,216	5,013,472	368,632	55,021	1,144,071	1,567,724	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,636,184	1,598,482	514,628	6,523,074	8,636,184	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,777,778	0	0	0	0	2,773,950	566,687	437,141	3,777,778	0	0	
99	GD-OR / AS	1,227,562	0	0	0	0	0	0	0	0	1,227,562	0	
8	GD-AA	5,848,809	0	0	0	0	0	0	4,037,725	4,037,725	0	1,811,084	
7	CD-AA	15,861,644	0	0	11,120,916	11,120,916	0	0	3,284,629	3,284,629	0	1,456,099	
9	CD-WA / ID / AN	2,025,099	24,351	747,989	789,882	1,562,222	7,215	221,625	234,037	462,877	0	0	
	TOTAL ACCOUNT	37,377,076	1,622,833	1,262,617	18,433,872	21,319,322	2,781,165	788,312	7,993,532	11,563,009	1,227,562	3,267,183	4,494,745
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,292,994	397,207	15,791	2,879,996	3,292,994	0	0	0	0	0	0	
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	5,074,602	397,207	15,791	3,809,156	4,222,154	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	
99	GD-WA / ID / AN	4,308,335	0	0	0	0	2,666,249	821,497	820,589	4,308,335	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	
	TOTAL ACCOUNT	31,645,494	12,792,864	7,899,925	6,130,166	26,822,955	2,740,325	915,292	1,074,574	4,730,191	43,834	48,514	92,348

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

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,642,325	12,763,232	6,511,959	23,367,134	42,642,325	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	104,375,930	0	0	73,180,052	73,180,052	0	0	21,614,168	21,614,168	0	9,581,710	9,581,710
9	CD-WA/ ID / AN	20,297,971	10,303,468	2,861,499	2,493,496	15,658,463	3,052,855	847,845	738,808	4,639,508	0	0	0
	TOTAL ACCOUNT	169,191,184	23,066,700	9,373,458	99,040,682	131,480,840	3,648,489	1,135,571	22,527,059	27,311,119	742,178	9,657,047	10,399,225
	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	819,147	0	0	574,320	574,320	0	0	169,629	169,629	0	75,198	75,198
9	CD-WA/ ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,124,270	0	10,370	856,054	866,424	0	1,044	172,237	173,281	9,092	75,473	84,565
	TOTAL GENERAL PLANT	665,430,785	86,655,150	42,056,261	342,864,433	471,575,844	51,511,391	8,510,758	87,556,762	147,578,911	12,063,343	34,212,687	46,276,030

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2023
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,019,789	4,616,657	0	22,403,132	27,019,789	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	115,988,041	0	0	81,321,535	81,321,535	0	0	24,018,804	24,018,804	0	10,647,702	
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	144,745,315	4,896,443	0	104,187,364	109,083,807	82,899	0	24,446,120	24,529,019	354,611	10,777,878	11,132,489
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,987,102	0	0	4,987,102	4,987,102	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,067,130	0	0	0	0	0	0	736,693	736,693	0	330,437	
7		CD-AA	29,899,279	0	0	20,962,982	20,962,982	0	0	6,191,543	6,191,543	0	2,744,754	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	35,953,511	0	0	25,950,084	25,950,084	0	0	6,928,236	6,928,236	0	3,075,191	3,075,191
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 2023	
Ending Balance 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	760,639	0	0	760,639	760,639	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	18,396,250	0	0	12,897,979	12,897,979	0	0	3,809,495	3,809,495	0	1,688,776	1,688,776	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	19,156,889	0	0	13,658,618	13,658,618	0	0	3,809,495	3,809,495	0	1,688,776	1,688,776	0
		TOTAL	376,256,033	21,331,501	0	257,301,266	278,632,767	5,353,108	771,517	62,906,330	69,030,955	780,562	27,811,749	28,592,311	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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(67,152,216)	(47,081,762)	(13,905,881)	(6,164,573)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,814,609)	(4,777,859)	(1,411,169)	(625,581)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(74,613,779)</u>	<u>(52,504,427)</u>	<u>(15,318,538)</u>	<u>(6,790,814)</u>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,618,379	6,618,379	0	0	0	0	6,618,379
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(2)	(2)	0	0	0	0	(2)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,457,040	32,764,759	0	108,221,799	65,902,231	29,235,431	9,554,809	3,529,328	0
TOTAL		75,457,040	32,764,759	6,618,481	114,840,280	65,902,231	29,235,431	9,554,809	3,529,328	6,618,481

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						