

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended November 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	7,718,423	6,628,526	1,089,897
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>7,718,423</u>	<u>6,628,526</u>	<u>1,089,897</u>
G-APL	Gas Net Adjusted Rate Base	<u>786,548,310</u>	<u>565,658,271</u>	<u>220,890,039</u>
	<b>RATE OF RETURN</b>	<u>0.981%</u>	<u>1.172%</u>	<u>0.493%</u>

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**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended November 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	<b>100.000%</b>	<b>68.040%</b>	<b>31.960%</b>
2	Input	Number of Customers Percent	11-01-2023 thru 11-30-2023	272,445 <b>100.000%</b>	177,606 <b>65.190%</b>	94,839 <b>34.810%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2023 thru 11-30-2023	1,033,028 <b>100.000%</b>	692,219 <b>67.009%</b>	340,809 <b>32.991%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				<b>100.000%</b>	<b>71.746%</b>	<b>28.254%</b>
6	Input	Actual Therms Purchased Percent	11-01-2023 thru 11-30-2023	36,974,800 <b>100.000%</b>	24,632,612 <b>66.620%</b>	12,342,188 <b>33.380%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended November 30, 2023  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.704%</b>	<b>15.536%</b>	<b>6.760%</b>
	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	XXXXXX
	<b>Total</b>		<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>75.864%</b>	<b>16.186%</b>	<b>7.950%</b>
	Number of Customers at		788,366	410,798	270,130	107,438
	<b>Percentage</b>		<b>100.000%</b>	<b>52.107%</b>	<b>34.265%</b>	<b>13.628%</b>
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	<b>Percentage</b>		<b>100.000%</b>	<b>74.771%</b>	<b>16.846%</b>	<b>8.383%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>280.446%</b>	<b>82.833%</b>	<b>36.721%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.112%</b>	<b>20.708%</b>	<b>9.180%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended November 30, 2023  
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>38,722,723</b>	<b>0</b>	<b>26,997,474</b>	<b>11,725,249</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.720%</b>	<b>30.280%</b>
	Direct Labor Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>18,093,188</b>	<b>0</b>	<b>12,388,278</b>	<b>5,704,910</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.469%</b>	<b>31.531%</b>
	Number of Customers at		377,568	0	270,130	107,438
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.545%</b>	<b>28.455%</b>
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.407%</b>	<b>33.593%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.141%</b>	<b>123.859%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.035%</b>	<b>30.965%</b>

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**GAS ALLOCATION PERCENTAGES**  
For Month Ended November 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 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 580 - 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)		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			<b>100.000%</b>	<b>67.016%</b>	<b>32.984%</b>	
11	Book Depreciation Percent	11-01-2023 thru 11-30-2023	2,695,847	1,923,891	771,956	
			<b>100.000%</b>	<b>71.365%</b>	<b>28.635%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2023 thru 11-30-2023	857,862,392	609,777,984	248,084,408	
			<b>100.000%</b>	<b>71.081%</b>	<b>28.919%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2023 thru 11-30-2023	96,972,098	76,702,924	20,269,174	
			<b>100.000%</b>	<b>79.098%</b>	<b>20.902%</b>	
14	Net Allocated Schedule M's - AMA Percent	11-01-2023 thru 11-30-2023	-2,480,617	-1,756,516	-724,101	
			<b>100.000%</b>	<b>70.810%</b>	<b>29.190%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	23,555,227	0	23,555,227	16,580,125	0	16,580,125	6,975,102	0	6,975,102
99	4812XX	Commercial - Firm & Interruptible	11,355,658	0	11,355,658	8,298,571	0	8,298,571	3,057,087	0	3,057,087
99	4813XX	Industrial-Firm	379,460	0	379,460	246,307	0	246,307	133,153	0	133,153
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	27,426	0	27,426	23,365	0	23,365	4,061	0	4,061
99	499XXX	Unbilled Revenue	10,104,786	0	10,104,786	6,714,620	0	6,714,620	3,390,166	0	3,390,166
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>45,422,557</b>	<b>0</b>	<b>45,422,557</b>	<b>31,862,988</b>	<b>0</b>	<b>31,862,988</b>	<b>13,559,569</b>	<b>0</b>	<b>13,559,569</b>
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	4,496,486	0	4,496,486	2,995,559	0	2,995,559	1,500,927	0	1,500,927
4	488000	Miscellaneous Service Revenues	412	0	412	180	0	180	232	0	232
99	4893XX	Transportation Revenues	465,612	0	465,612	391,853	0	391,853	73,759	0	73,759
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	1,991,387	38,574	2,029,961	2,082,561	27,675	2,110,236	(91,174)	10,899	(80,275)
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>6,953,897</b>	<b>38,574</b>	<b>6,992,471</b>	<b>5,470,153</b>	<b>27,675</b>	<b>5,497,828</b>	<b>1,483,744</b>	<b>10,899</b>	<b>1,494,643</b>
		<b>TOTAL GAS REVENUES</b>	<b>52,376,454</b>	<b>38,574</b>	<b>52,415,028</b>	<b>37,333,141</b>	<b>27,675</b>	<b>37,360,816</b>	<b>15,043,313</b>	<b>10,899</b>	<b>15,054,212</b>
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	29,355,218	0	29,355,218	20,050,806	0	20,050,806	9,304,412	0	9,304,412
99	808XXX	Net Natural Gas Storage Transactions	(177,216)	0	(177,216)	(118,061)	0	(118,061)	(59,155)	0	(59,155)
99	811000	Gas Used for Products Extraction	(49,220)	0	(49,220)	(32,790)	0	(32,790)	(16,430)	0	(16,430)
10	813000	Other Gas Expenses	7,360	89,500	96,860	7,360	59,979	67,339	0	29,521	29,521
99	813010	Gas Technology Institute (GTI) Expenses	15,469	0	15,469	10,645	0	10,645	4,824	0	4,824
99	813100	CCA Emission Expense	5,861,321	0	5,861,321	5,861,321	0	5,861,321	0	0	0
99	407417	Regulatory Credits-CCA	(5,861,321)	0	(5,861,321)	(5,861,321)	0	(5,861,321)	0	0	0
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>29,151,611</b>	<b>89,500</b>	<b>29,241,111</b>	<b>19,917,960</b>	<b>59,979</b>	<b>19,977,939</b>	<b>9,233,651</b>	<b>29,521</b>	<b>9,263,172</b>
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	81,002	81,002	0	55,114	55,114	0	25,888	25,888
1	837000	Other Equipment	0	135,704	135,704	0	92,333	92,333	0	43,371	43,371
		<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>216,706</b>	<b>216,706</b>	<b>0</b>	<b>147,447</b>	<b>147,447</b>	<b>0</b>	<b>69,259</b>	<b>69,259</b>
G-DEPX		Depreciation Expense-Underground Storage	0	65,534	65,534	0	44,589	44,589	0	20,945	20,945
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
		<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>88,963</b>	<b>88,963</b>	<b>0</b>	<b>60,530</b>	<b>60,530</b>	<b>0</b>	<b>28,433</b>	<b>28,433</b>
		<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>305,669</b>	<b>305,669</b>	<b>0</b>	<b>207,977</b>	<b>207,977</b>	<b>0</b>	<b>97,692</b>	<b>97,692</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION</b>									
3	870000	Supervision & Engineering	32,594	491,521	524,115	26,999	329,363	356,362	5,595	162,158	167,753
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	298,649	1,836,104	2,134,753	147,454	1,230,355	1,377,809	151,195	605,749	756,944
3	875000	Measuring & Reg Sta Exp-General	2,203	0	2,203	3,102	0	3,102	(899)	0	(899)
3	876000	Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	15,939	0	15,939	8,220	0	8,220	7,719	0	7,719
3	878000	Meter & House Regulator Expenses	57,488	0	57,488	50,686	0	50,686	6,802	0	6,802
3	879000	Customer Installation Expenses	263,047	198,075	461,122	163,081	132,728	295,809	99,966	65,347	165,313
3	880000	Other Expenses	163,288	2,009,488	2,172,776	134,677	1,346,538	1,481,215	28,611	662,950	691,561
3	881000	Rents	0	857	857	0	574	574	0	283	283
		<b>MAINTENANCE</b>									
3	885000	Supervision & Engineering	15	0	15	0	0	0	15	0	15
3	887000	Mains	45,952	0	45,952	42,215	0	42,215	3,737	0	3,737
3	889000	Measuring & Reg Sta Exp-General	18,344	953	19,297	13,175	639	13,814	5,169	314	5,483
3	890000	Measuring & Reg Sta Exp-Industrial	494	0	494	329	0	329	165	0	165
3	891000	Measuring & Reg Sta Exp-City Gate	5,561	(3)	5,558	4,917	(2)	4,915	644	(1)	643
3	892000	Services	87,949	0	87,949	87,140	0	87,140	809	0	809
3	893000	Meters & House Regulators	41,438	28,486	69,924	10,156	19,088	29,244	31,282	9,398	40,680
3	894000	Other Equipment	0	8,299	8,299	0	5,561	5,561	0	2,738	2,738
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,033,030</b>	<b>4,573,780</b>	<b>5,606,810</b>	<b>692,220</b>	<b>3,064,844</b>	<b>3,757,064</b>	<b>340,810</b>	<b>1,508,936</b>	<b>1,849,746</b>
G-DEPX		Depreciation Expense-Distribution	2,070,394	4,786	2,075,180	1,453,714	3,188	1,456,902	616,680	1,598	618,278
G-OTX		Taxes Other Than FIT	2,309,368	0	2,309,368	2,062,871	0	2,062,871	246,497	0	246,497
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>4,379,762</b>	<b>4,786</b>	<b>4,384,548</b>	<b>3,516,585</b>	<b>3,188</b>	<b>3,519,773</b>	<b>863,177</b>	<b>1,598</b>	<b>864,775</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>5,412,792</b>	<b>4,578,566</b>	<b>9,991,358</b>	<b>4,208,805</b>	<b>3,068,032</b>	<b>7,276,837</b>	<b>1,203,987</b>	<b>1,510,534</b>	<b>2,714,521</b>

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For Month Ended November 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	3,331	3,331	0	2,171	2,171	0	1,160	1,160
2	902000	Meter Reading Expenses	31,595	6,897	38,492	21,306	4,496	25,802	10,289	2,401	12,690
2	903XXX	Customer Records & Collection Expenses	47,774	300,064	347,838	27,711	195,612	223,323	20,063	104,452	124,515
2	904000	Uncollectible Accounts	258,603	0	258,603	229,064	0	229,064	29,539	0	29,539
2	905000	Misc Customer Accounts	0	8,219	8,219	0	5,358	5,358	0	2,861	2,861
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>337,972</b>	<b>318,511</b>	<b>656,483</b>	<b>278,081</b>	<b>207,637</b>	<b>485,718</b>	<b>59,891</b>	<b>110,874</b>	<b>170,765</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	2,769,894	4,631	2,774,525	2,236,831	3,019	2,239,850	533,063	1,612	534,675
2	909000	Advertising	9,283	16,099	25,382	7,764	10,495	18,259	1,519	5,604	7,123
2	910000	Misc Customer Service & Info Exp	0	5,911	5,911	0	3,853	3,853	0	2,058	2,058
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,779,177</b>	<b>26,641</b>	<b>2,805,818</b>	<b>2,244,595</b>	<b>17,367</b>	<b>2,261,962</b>	<b>534,582</b>	<b>9,274</b>	<b>543,856</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	48,382	702,318	750,700	26,916	503,885	530,801	21,466	198,433	219,899
4	921000	Office Supplies & Expenses	1	85,175	85,176	0	61,110	61,110	1	24,065	24,066
4	922000	Admin. Expenses Transferred - Credit	0	(1,953)	(1,953)	0	(1,401)	(1,401)	0	(552)	(552)
4	923000	Outside Services Employed	28,497	271,453	299,950	11,956	194,757	206,713	16,541	76,696	93,237
4	924000	Property Insurance Premium	0	55,142	55,142	0	39,562	39,562	0	15,580	15,580
4	925XXX	Injuries and Damages	1,779	171,474	173,253	1,427	123,026	124,453	352	48,448	48,800
4	926XXX	Employee Pensions and Benefits	125,394	595,670	721,064	96,276	427,369	523,645	29,118	168,301	197,419
4	928000	Regulatory Commission Expenses	108,526	19,472	127,998	93,664	13,970	107,634	14,862	5,502	20,364
4	930000	Miscellaneous General Expenses	5,658	87,729	93,387	5,581	62,942	68,523	77	24,787	24,864
4	931000	Rents	0	13,234	13,234	0	9,495	9,495	0	3,739	3,739
4	935000	Maintenance of General Plant	15,121	253,349	268,470	8,061	181,768	189,829	7,060	71,581	78,641
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>333,358</b>	<b>2,253,063</b>	<b>2,586,421</b>	<b>243,881</b>	<b>1,616,483</b>	<b>1,860,364</b>	<b>89,477</b>	<b>636,580</b>	<b>726,057</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	132,200	422,933	555,133	118,962	303,438	422,400	13,238	119,495	132,733
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	16,880	893,363	910,243	16,880	640,953	657,833	0	252,410	252,410
G-AMTX	Amortization Expense-General Plant - 390200, 396	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensio	129,199	0	129,199	129,199	0	129,199	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amortiz	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	3,098	20,094	23,192	2,065	14,283	16,348	1,033	5,811	6,844
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332	Existing Meters/ERTs Excess Depreciation Deferra	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357	AMORT OF INTERVENOR FUND DEFER	4,521	0	4,521	4,521	0	4,521	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,370	0	3,370	2,902	0	2,902	468	0	468
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407413	Reg Credits - Williams Outage	(2,981,954)	0	(2,981,954)	(2,981,954)	0	(2,981,954)	0	0	0
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407437	Depreciation Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
99 407443	Regulatory Deferral - Reg. Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(219,544)	0	(219,544)	(219,544)	0	(219,544)	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	2,164	0	2,164	(242)	0	(242)	2,406	0	2,406
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	43,866	421,798	465,664	31,833	302,623	334,456	12,033	119,175	131,208
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,838,034)	1,765,532	(1,072,502)	(2,861,099)	1,266,566	(1,594,533)	23,065	498,966	522,031
	TOTAL ADMIN & GENERAL EXPENSES	(2,504,676)	4,018,595	1,513,919	(2,617,218)	2,883,049	265,831	112,542	1,135,546	1,248,088
	TOTAL EXPENSES BEFORE FIT	35,176,876	9,337,482	44,514,358	24,032,223	6,444,041	30,476,264	11,144,653	2,893,441	14,038,094
	NET OPERATING INCOME (LOSS) BEFORE FIT			7,900,670			6,884,552			1,016,118
G-FIT	FEDERAL INCOME TAX			2,474,818			1,708,859			765,959
G-FIT	DEFERRED FEDERAL INCOME TAX			(2,292,571)			(1,452,833)			(839,738)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			7,718,423			6,628,526			1,089,897

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL 2	Number of Customers	100.000%	65.190%	34.810%
G-ALL 3	Direct Distribution Operating Expense	100.000%	67.009%	32.991%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL 10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	5,296	38,574	43,870	5,296	27,675	32,971	0	10,899	10,899
4	495028	Deferred Exchange Reservation	468,750	0	468,750	312,281	0	312,281	156,469	0	156,469
4	495100	Entitlement Penalties	4,615	0	4,615	4,615	0	4,615	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,018,106	0	1,018,106	1,516,693	0	1,516,693	(498,587)	0	(498,587)
4	495329	Amortization Res Decoupling Deferral	19,315	0	19,315	(93,919)	0	(93,919)	113,234	0	113,234
4	495338	Non-Res Decoupling Deferred Rev	710,651	0	710,651	596,600	0	596,600	114,051	0	114,051
4	495339	Amortization Non-Res Decoupling	(235,346)	0	(235,346)	(259,005)	0	(259,005)	23,659	0	23,659
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>1,991,387</b>	<b>38,574</b>	<b>2,029,961</b>	<b>2,082,561</b>	<b>27,675</b>	<b>2,110,236</b>	<b>(91,174)</b>	<b>10,899</b>	<b>(80,275)</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	13,678,354	0	13,678,354	9,112,335	0	9,112,335	4,566,019	0	4,566,019
1	804001	Pipeline Demand Costs	2,325,140	0	2,325,140	1,582,025	0	1,582,025	743,115	0	743,115
1	804002	Transport Variable Charges	40,325	0	40,325	27,437	0	27,437	12,888	0	12,888
6	804010	Gas Costs - Fixed Hedge	(27,454)	0	(27,454)	(18,290)	0	(18,290)	(9,164)	0	(9,164)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	46,753	0	46,753	31,147	0	31,147	15,606	0	15,606
6	804018	Merchandise Processing Fee	9,934	0	9,934	6,618	0	6,618	3,316	0	3,316
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,410,007	0	3,410,007	2,271,747	0	2,271,747	1,138,260	0	1,138,260
6	804700	Gas Costs - Offsystem Bookout	3,211	0	3,211	2,139	0	2,139	1,072	0	1,072
6	804711	Gas Costs - Offsystem Bookout Offset	(3,211)	0	(3,211)	(2,139)	0	(2,139)	(1,072)	0	(1,072)
6	804730	Gas Costs - Intracompany LDC Gas	723,868	0	723,868	482,241	0	482,241	241,627	0	241,627
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	10,483,967	0	10,483,967	7,428,719	0	7,428,719	3,055,248	0	3,055,248
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,335,676)	0	(1,335,676)	(873,173)	0	(873,173)	(462,503)	0	(462,503)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>29,355,218</b>	<b>0</b>	<b>29,355,218</b>	<b>20,050,806</b>	<b>0</b>	<b>20,050,806</b>	<b>9,304,412</b>	<b>0</b>	<b>9,304,412</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	6	Actual Therms Purchased	100.000%	66.620%	33.380%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	9,802	4,631	14,433	4,578	3,019	7,597	5,224	1,612	6,836
99	908600 Public Purpose Tariff Rider Expense Offset	1,825,043	0	1,825,043	1,434,239	0	1,434,239	390,804	0	390,804
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	935,049	0	935,049	798,014	0	798,014	137,035	0	137,035
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		2,769,894	4,631	2,774,525	2,236,831	3,019	2,239,850	533,063	1,612	534,675

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.190%	34.810%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended November 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		4.977%	4.982%
	Total Cost of Debt		2.785%	2.788%
	Total Weighted Cost		2.785%	2.788%
G-APL	Net Rate Base	786,548,310	565,658,271	220,890,039
	Interest Deduction for FIT Calculation	21,911,997	15,753,583	6,158,414
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	52,415,028	37,360,816	15,054,212
G-OPS	Operating & Maintenance Expense	41,113,349	28,490,494	12,622,855
G-OPS	Book Deprec/Amort and Reg Amortizations	602,548	(427,498)	1,030,046
G-OTX	Taxes Other than FIT	2,798,461	2,413,268	385,193
	Net Operating Income Before FIT	7,900,670	6,884,552	1,016,118
G-INT	Less: Interest Expense	1,826,000	1,312,799	513,201
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	5,710,573	2,565,673	3,144,900
	Taxable Net Operating Income	11,784,849	8,137,426	3,647,423
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,474,818	1,708,859	765,959
G-DTE	Deferred FIT	(1,328,901)	(627,856)	(701,045)
G-DTE	Customer Tax Credit Amortization	(963,670)	(824,977)	(138,693)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	182,247	256,026	(73,779)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,222,779	1,393,961	3,616,740	1,591,628	997,437	2,589,065	631,151	396,524	1,027,675
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	82,928	82,928	0	33,739	33,739
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	39,541	39,541	0	28,106	28,106	0	11,435	11,435
99	997010	Deferred Gas Credit and Refunds	9,148,291	468,750	9,617,041	6,555,546	333,192	6,888,738	2,592,745	135,558	2,728,303
12	997016	Redemption Expense Amortization	0	1,881	1,881	0	1,337	1,337	0	544	544
99	997018	DSM Tariff Rider	224,852	0	224,852	(14,426)	0	(14,426)	239,278	0	239,278
12	997020	FAS87 Current Pension Accrual	0	(59,047)	(59,047)	0	(41,971)	(41,971)	0	(17,076)	(17,076)
12	997027	Customer Uncollectibles	216,106	(50,168)	165,938	187,612	(35,660)	151,952	28,494	(14,508)	13,986
99	997031	Decoupling Mechanism	(1,512,725)	0	(1,512,725)	(1,760,368)	0	(1,760,368)	247,643	0	247,643
12	997032	Interest Rate Swaps	0	105,329	105,329	0	74,869	74,869	0	30,460	30,460
12	997035	Leases	0	7,145	7,145	0	5,126	5,126	0	2,019	2,019
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,853)	(36,853)	0	(14,993)	(14,993)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,387,233)	(2,387,233)	0	(971,235)	(971,235)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	935,285	0	935,285	798,250	0	798,250	137,035	0	137,035
12	997080	Book Transportation Depreciation	0	235,844	235,844	0	167,640	167,640	0	68,204	68,204
12	997081	Deferred Compensation	0	(1,314)	(1,314)	0	(934)	(934)	0	(380)	(380)
4	997082	Meal Disallowances	0	13,244	13,244	0	9,502	9,502	0	3,742	3,742
12	997083	Paid Time Off	0	54,127	54,127	0	38,474	38,474	0	15,653	15,653
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(875,000)	(875,000)	0	(621,959)	(621,959)	0	(253,041)	(253,041)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,464)	7,731	0	(3,884)	(3,884)	13,195	(1,580)	11,615
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	83,195	83,195	0	59,136	59,136	0	24,059	24,059
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,171	1,171	0	476	476
12	997122	Regulatory Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
12	997125	COVID-19	(220,716)	0	(220,716)	(219,544)	0	(219,544)	(1,172)	0	(1,172)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(161,822)	(161,822)	0	(115,025)	(115,025)	0	(46,797)	(46,797)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(319,865)	(319,865)	0	(130,136)	(130,136)
12	997138	Intervenor Funding	3,527	0	3,527	3,527	0	3,527	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,946	7,946	0	3,233	3,233
12	997140	Insurance Balancing	516	0	516	516	0	516	0	0	0
12	997141	CCA	0	0	0	0	0	0	0	0	0
12	997143	Depreciation Rate Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
12	997144	Williams Pipeline Outage	(2,981,954)	0	(2,981,954)	(2,981,954)	0	(2,981,954)	0	0	0
12	997145	Sec 174 Research Costs	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>8,191,193</b>	<b>(2,480,620)</b>	<b>5,710,573</b>	<b>4,322,193</b>	<b>(1,756,520)</b>	<b>2,565,673</b>	<b>3,869,000</b>	<b>(724,100)</b>	<b>3,144,900</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.040%	31.960%
G-ALL	2	Number of Customers	100.000%	65.190%	34.810%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.620%	33.380%
G-ALL	11	Book Depreciation	100.000%	71.365%	28.635%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.081%	28.919%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended November 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	68,823	48,920	19,903
99	410100	Deferred Federal Income Tax Exp	(933,739)	(341,571)	(592,168)
		<b>SUBTOTAL</b>	<b>(864,916)</b>	<b>(292,651)</b>	<b>(572,265)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(180,100)	(128,017)	(52,083)
99	411100	Deferred Federal Income Tax Exp	(322,516)	(234,230)	(88,286)
		<b>SUBTOTAL</b>	<b>(502,616)</b>	<b>(362,247)</b>	<b>(140,369)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		<b>SUBTOTAL</b>	<b>38,631</b>	<b>27,042</b>	<b>11,589</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(1,328,901)</b>	<b>(627,856)</b>	<b>(701,045)</b>
99	411193	Customer Tax Credit Amortization	(963,670)	(824,977)	(138,693)
		<b>SUBTOTAL</b>	<b>(963,670)</b>	<b>(824,977)</b>	<b>(138,693)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.081%	28.919%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: G-OTX-1A
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Month Ended November 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE											
1	408190	R&P Property Tax - Storage	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
		TOTAL UNDERGROUND STORAGE TAX	0	23,429	23,429	0	15,941	15,941	0	7,488	7,488
DISTRIBUTION											
99	408110	State Excise Tax	980,057	0	980,057	980,057	0	980,057	0	0	0
99	408120	Municipal Occupation & License Tax	1,003,575	0	1,003,575	843,304	0	843,304	160,271	0	160,271
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	326,130	0	326,130	239,510	0	239,510	86,620	0	86,620
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	2,309,368	0	2,309,368	2,062,871	0	2,062,871	246,497	0	246,497
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	43,866	421,798	465,664	31,833	302,623	334,456	12,033	119,175	131,208
		TOTAL A&G TAX	43,866	421,798	465,664	31,833	302,623	334,456	12,033	119,175	131,208
		TOTAL TAXES OTHER THAN FIT	2,353,234	445,227	2,798,461	2,094,704	318,564	2,413,268	258,530	126,663	385,193

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
For Month Ended November 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	2,755,232	62,337,691	65,092,923	2,755,232	44,724,799	47,480,031	0	17,612,892	17,612,892
TOTAL INTANGIBLE PLANT			4,549,343	63,670,600	68,219,943	3,777,826	45,681,108	49,458,934	771,517	17,989,492	18,761,009
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	909,197	909,197	0	382,806	382,806
1	351XXX	Structures & Improvements	0	3,192,881	3,192,881	0	2,172,436	2,172,436	0	1,020,445	1,020,445
1	352XXX	Wells	0	23,814,032	23,814,032	0	16,203,067	16,203,067	0	7,610,965	7,610,965
1	353000	Lines	0	2,058,789	2,058,789	0	1,400,800	1,400,800	0	657,989	657,989
1	354000	Compressor Station Equipment	0	15,708,661	15,708,661	0	10,688,173	10,688,173	0	5,020,488	5,020,488
1	355000	Measuring & Regulating Equipment	0	2,317,261	2,317,261	0	1,576,664	1,576,664	0	740,597	740,597
1	356000	Purification Equipment	0	545,143	545,143	0	370,915	370,915	0	174,228	174,228
1	357000	Other Equipment	0	3,331,134	3,331,134	0	2,266,504	2,266,504	0	1,064,630	1,064,630
TOTAL UNDERGROUND STORAGE PLANT			0	52,259,904	52,259,904	0	35,587,756	35,587,756	0	16,672,148	16,672,148
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	709,534	0	709,534	523,164	0	523,164	186,370	0	186,370
6	375000	Structures & Improvements	1,674,986	0	1,674,986	994,869	0	994,869	680,117	0	680,117
6	376000	Mains	503,810,940	2,518,937	506,329,877	345,880,598	1,678,116	347,558,714	157,930,342	840,821	158,771,163
6	378000	Measuring & Reg Station Equip-General	7,684,369	0	7,684,369	4,907,477	0	4,907,477	2,776,892	0	2,776,892
6	379000	Measuring & Reg Station Equip-City Gate	7,019,142	0	7,019,142	1,990,087	0	1,990,087	5,029,055	0	5,029,055
6	380000	Services	353,966,421	0	353,966,421	242,157,195	0	242,157,195	111,809,226	0	111,809,226
6	381XXX	Meters	126,980,345	0	126,980,345	90,364,842	0	90,364,842	36,615,503	0	36,615,503
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,268,263	0	4,268,263	3,195,129	0	3,195,129	1,073,134	0	1,073,134
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,006,202,595	2,518,937	1,008,721,532	690,077,286	1,678,116	691,755,402	316,125,309	840,821	316,966,130
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,968,617	5,240,710	99,936	775,253	875,189
4	390XXX	Structures & Improvements	29,733,016	29,854,651	59,587,667	27,866,734	21,419,518	49,286,252	1,866,282	8,435,133	10,301,415
4	391XXX	Office Furniture & Equipment	488,148	14,434,037	14,922,185	485,890	10,355,844	10,841,734	2,258	4,078,193	4,080,451
4	392XXX	Transportation Equipment	13,984,850	5,515,240	19,500,090	10,343,985	3,956,964	14,300,949	3,640,865	1,558,276	5,199,141
4	393000	Stores Equipment	460,172	1,146,309	1,606,481	404,738	822,431	1,227,169	55,434	323,878	379,312
4	394000	Tools, Shop & Garage Equipment	3,663,659	8,000,859	11,664,518	2,858,560	5,740,296	8,598,856	805,099	2,260,563	3,065,662
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	380,162	490,493	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,655,617	1,074,574	4,730,191	2,740,325	770,964	3,511,289	915,292	303,610	1,218,902
4	397XXX	Communications Equipment	4,792,536	23,530,499	28,323,035	3,656,965	16,882,192	20,539,157	1,135,571	6,648,307	7,783,878
4	398000	Miscellaneous Equipment	1,044	172,709	173,753	0	123,912	123,912	1,044	48,797	49,841
TOTAL GENERAL PLANT			60,261,402	87,002,620	147,264,022	51,739,621	62,420,900	114,160,521	8,521,781	24,581,720	33,103,501

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Month Ended November 30, 2023		
Average of Monthly Averages Basis		

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,071,013,340	205,452,061	1,276,465,401	745,594,733	145,367,880	890,962,613	325,418,607	60,084,181	385,502,788
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,877,711)	(19,877,711)	0	(13,524,795)	(13,524,795)	0	(6,352,916)	(6,352,916)
G-ADEP		Distribution Plant	(307,495,788)	(2,073,756)	(309,569,544)	(200,261,160)	(1,381,536)	(201,642,696)	(107,234,628)	(692,220)	(107,926,848)
G-ADEP		General Plant	(19,869,966)	(30,421,958)	(50,291,924)	(15,631,059)	(21,826,538)	(37,457,597)	(4,238,907)	(8,595,420)	(12,834,327)
		TOTAL ACCUMULATED DEPRECIATION	(327,365,754)	(52,373,425)	(379,739,179)	(215,892,219)	(36,732,869)	(252,625,088)	(111,473,535)	(15,640,556)	(127,114,091)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(510,349)	(1,153,160)	(1,663,509)	(337,355)	(827,346)	(1,164,701)	(172,994)	(325,814)	(498,808)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,495,571)	(34,704,751)	(37,200,322)	(2,495,571)	(24,899,271)	(27,394,842)	0	(9,805,480)	(9,805,480)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,005,920)	(35,857,911)	(38,863,831)	(2,832,926)	(25,726,617)	(28,559,543)	(172,994)	(10,131,294)	(10,304,288)
		TOTAL ACCUMULATED DEPR/AMORT	(330,371,674)	(88,231,336)	(418,603,010)	(218,725,145)	(62,459,486)	(281,184,631)	(111,646,529)	(25,771,850)	(137,418,379)
		NET GAS UTILITY PLANT before DFIT	740,641,666	117,220,725	857,862,391	526,869,588	82,908,394	609,777,982	213,772,078	34,312,331	248,084,409
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,697,625)	(102,697,625)	0	(72,998,499)	(72,998,499)	0	(29,699,126)	(29,699,126)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,949,524)	(13,949,524)	0	(10,006,965)	(10,006,965)	0	(3,942,559)	(3,942,559)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,411,169)	(1,411,169)	0	(1,012,457)	(1,012,457)	0	(398,712)	(398,712)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(272,365)	(272,365)	0	(193,600)	(193,600)	0	(78,765)	(78,765)
		TOTAL ACCUMULATED DFIT	0	(118,332,170)	(118,332,170)	0	(84,212,588)	(84,212,588)	0	(34,119,582)	(34,119,582)
		NET GAS UTILITY PLANT	740,641,666	(1,111,445)	739,530,221	526,869,588	(1,304,194)	525,565,394	213,772,078	192,749	213,964,827

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.620%	33.380%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.081%	28.919%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	740,641,666	(1,111,445)	739,530,221	526,869,588	(1,304,194)	525,565,394	213,772,078	192,749	213,964,827
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,398,970	2,177,608	3,576,578	876,368	1,562,347	2,438,715	522,602	615,261	1,137,863
4	182318 Accumulated Amortization - AFUDC	(276,163)	(958,855)	(1,235,018)	(189,610)	(687,927)	(877,537)	(86,553)	(270,928)	(357,481)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,899,416	3,899,416	0	1,831,648	1,831,648
1	164100 Gas Inventory--Jackson Prairie	0	15,544,319	15,544,319	0	10,576,355	10,576,355	0	4,967,964	4,967,964
1	164115 Gas Inventory--Clay Basin	0	48,662	48,662	0	34,913	34,913	0	13,749	13,749
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:	3,114,296	0	3,114,296	3,114,296	0	3,114,296	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,391,223	0	7,391,223	7,391,223	0	7,391,223	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,206,159)	0	(2,206,159)	(2,206,159)	0	(2,206,159)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(18,372,162)	0	(18,372,162)	(8,001,175)	0	(8,001,175)	(10,370,987)	0	(10,370,987)
99	190393 ADFIT-Customer Tax Credit	3,858,154	0	3,858,154	1,680,247	0	1,680,247	2,177,907	0	2,177,907
99	235199 Customer Deposits	(2,498)	0	(2,498)	(2,498)	0	(2,498)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,777,042	0	2,777,042	2,777,042	0	2,777,042	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(583,179)	0	(583,179)	(583,179)	0	(583,179)	0	0	0
C-WKC	Working Capital	27,375,767	0	27,375,767	19,851,218	0	19,851,218	7,524,549	0	7,524,549
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	24,475,291	22,542,798	47,018,089	24,707,773	15,385,104	40,092,877	(232,482)	7,157,694	6,925,212
	NET RATE BASE	765,116,957	21,431,353	786,548,310	551,577,361	14,080,910	565,658,271	213,539,596	7,350,443	220,890,039

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.040%	31.960%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	354,148	354,148											
Steam (ED-ID)	364,899	364,899											
Steam (ED-WA)	925,574	925,574											
Hydro (ED-AN)	1,399,439	1,399,439											
Other (ED-AN)	920,958	920,958											
<b>Total Electric Production</b>	<b>3,965,018</b>	<b>3,965,018</b>											
<b>Electric Transmission</b>													
ED-AN	1,728,056	1,728,056											
ED-ID	23,075	23,075											
ED-WA	43,532	43,532											
<b>Total Electric Transmission</b>	<b>1,794,663</b>	<b>1,794,663</b>											
<b>Electric Distribution</b>													
ED-AN	7,372	7,372											
ED-ID	1,752,016	1,752,016											
ED-WA	3,414,683	3,414,683											
<b>Total Electric Distribution</b>	<b>5,174,071</b>	<b>5,174,071</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	65,534		65,534			65,534	65,534		44,589	44,589		20,945	
GD-OR	10,969			10,969									
<b>Total Gas Underground Storage</b>	<b>76,503</b>		<b>65,534</b>	<b>10,969</b>		<b>65,534</b>	<b>65,534</b>		<b>44,589</b>	<b>44,589</b>		<b>20,945</b>	
<b>Gas Distribution</b>													
6 GD-AN	4,786		4,786				4,786	4,786		3,188	3,188		1,598
GD-ID	616,680		616,680		616,680	616,680	616,680				616,680		616,680
GD-WA	1,453,714		1,453,714		1,453,714	1,453,714	1,453,714	1,453,714					
GD-OR	942,777			942,777									
<b>Total Gas Distribution</b>	<b>3,017,957</b>		<b>2,075,180</b>	<b>942,777</b>	<b>2,070,394</b>	<b>4,786</b>	<b>2,075,180</b>	<b>1,453,714</b>	<b>3,188</b>	<b>1,456,902</b>	<b>616,680</b>	<b>1,598</b>	<b>618,278</b>
<b>General Plant</b>													
ED-AN	229,972	229,972											
ED-ID	43,700	43,700											
ED-WA	119,367	119,367											
7,4 CD-AA	1,861,097	1,304,852	385,396	170,849		385,396	385,396		276,506	276,506		108,890	108,890
9,4 CD-AN	63,585	49,052	14,533			14,533	14,533		10,427	10,427		4,106	4,106
9 CD-ID	40,286	31,078	9,208		9,208	9,208	9,208				9,208		9,208
9 CD-WA	117,951	90,991	26,960		26,960	26,960	26,960	26,960					
8,4 GD-AA	29,870		20,621	9,249		20,621	20,621		14,795	14,795		5,826	5,826
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	673
GD-ID	4,030		4,030		4,030	4,030	4,030				4,030		4,030
GD-WA	92,002		92,002		92,002	92,002	92,002	92,002					
GD-OR	14,750			14,750									
<b>Total General Plant</b>	<b>2,618,993</b>	<b>1,869,012</b>	<b>555,133</b>	<b>194,848</b>	<b>132,200</b>	<b>422,933</b>	<b>555,133</b>	<b>118,962</b>	<b>303,438</b>	<b>422,400</b>	<b>13,238</b>	<b>119,495</b>	<b>132,733</b>
<b>Total Depreciation Expense</b>	<b>16,647,205</b>	<b>12,802,764</b>	<b>2,695,847</b>	<b>1,148,594</b>	<b>2,202,594</b>	<b>493,253</b>	<b>2,695,847</b>	<b>1,572,676</b>	<b>351,215</b>	<b>1,923,891</b>	<b>629,918</b>	<b>142,038</b>	<b>771,956</b>

<b>Allocation Ratios:</b>												
Service -	Electric	Gas-North	Gas-South	Jurisdiction -					Washington	Idaho		
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand					68.040%	31.960%	
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio					71.746%	28.254%	
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased					66.620%	33.380%	

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Month Ended November 30, 2023  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-1A**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	21,933	21,933												
<b>Total Production/Transmission</b>		<b>98,466</b>	<b>98,466</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	9,187	9,187												
Misc Intangible Plt (303000)	ED-WA	489	489												
<b>Total Distribution</b>		<b>9,676</b>	<b>9,676</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	34,569	24,237	7,159	3,173		7,159	7,159		5,136	5,136		2,023	2,023	
9,4	CD-AN	811	626	185			185	185		133	133		52	52	
	GD-ID	1,233		1,233			1,233	1,233				1,233		1,233	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	551			551										
<b>Total General Plant - 303000</b>		<b>39,236</b>	<b>24,863</b>	<b>10,649</b>	<b>3,724</b>		<b>3,305</b>	<b>7,344</b>	<b>10,649</b>	<b>2,072</b>	<b>5,269</b>	<b>7,341</b>	<b>1,233</b>	<b>2,075</b>	<b>3,308</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	4,220,716	2,959,228	874,026	387,462			874,026	874,026		627,079	627,079		246,947	246,947
9,4	CD-AN	10,007	7,720	2,287				2,287	2,287		1,641	1,641		646	646
9,4	CD-ID	0	0	0			0	0	0				0	0	
9,4	CD-WA	73,851	56,971	16,880			16,880	16,880	16,880		16,880			0	
	ED-AN	637,415	637,415												
	ED-ID	0	0												
	ED-WA	111,995	111,995												
8,4	GD-AA	24,698		17,050	7,648			17,050	17,050		12,233	12,233		4,817	4,817
4	GD-AN	0		0				0	0		0	0		0	
	GD-OR	5,923			5,923										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>5,084,605</b>	<b>3,773,329</b>	<b>910,243</b>	<b>401,033</b>		<b>16,880</b>	<b>893,363</b>	<b>910,243</b>	<b>16,880</b>	<b>640,953</b>	<b>657,833</b>	<b>0</b>	<b>252,410</b>	<b>252,410</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0				0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>				<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0			0	0		0	0		0	0
4	ED-AN	35,203	35,203												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>5,267,186</b>	<b>3,941,537</b>	<b>920,892</b>	<b>404,757</b>		<b>20,185</b>	<b>900,707</b>	<b>920,892</b>	<b>18,952</b>	<b>646,222</b>	<b>665,174</b>	<b>1,233</b>	<b>254,485</b>	<b>255,718</b>

**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 System Contract Demand	68.040%	31.960%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Rati	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(81,506,573)	(81,506,573)											
	Steam (ED-ID)	(99,522,238)	(99,522,238)											
	Steam (ED-WA)	(195,802,505)	(195,802,505)											
	Hydro (ED-AN)	(202,185,233)	(202,185,233)											
	Other (ED-AN)	(178,836,215)	(178,836,215)											
	<b>Total Electric Production</b>	<b>(757,852,764)</b>	<b>(757,852,764)</b>											
<b>Electric Transmission</b>														
	ED-AN	(256,595,660)	(256,595,660)											
	ED-ID	(10,839,843)	(10,839,843)											
	ED-WA	(17,177,492)	(17,177,492)											
	<b>Total Electric Transmission</b>	<b>(284,612,995)</b>	<b>(284,612,995)</b>											
<b>Electric Distribution</b>														
	ED-AN	(566,761)	(566,761)											
	ED-ID	(293,702,301)	(293,702,301)											
	ED-WA	(487,946,042)	(487,946,042)											
	<b>Total Electric Distribution</b>	<b>(782,215,104)</b>	<b>(782,215,104)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(19,877,711)	(19,877,711)			(19,877,711)	(19,877,711)		(13,524,795)	(13,524,795)		(6,352,916)	(6,352,916)	
	GD-OR	(1,756,597)	(1,756,597)											
	<b>Total Gas Underground Storage</b>	<b>(21,634,308)</b>	<b>(19,877,711)</b>	<b>(1,756,597)</b>		<b>(19,877,711)</b>	<b>(19,877,711)</b>		<b>(13,524,795)</b>	<b>(13,524,795)</b>		<b>(6,352,916)</b>	<b>(6,352,916)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(2,073,756)	(2,073,756)				(2,073,756)	(2,073,756)		(1,381,536)	(1,381,536)		(692,220)	(692,220)
	GD-ID	(107,234,628)	(107,234,628)			(107,234,628)	(107,234,628)				(107,234,628)		(107,234,628)	
	GD-WA	(200,261,160)	(200,261,160)			(200,261,160)	(200,261,160)	(200,261,160)						
	GD-OR	(148,590,755)	(148,590,755)											
	<b>Total Gas Distribution</b>	<b>(458,160,299)</b>	<b>(309,569,544)</b>	<b>(148,590,755)</b>		<b>(307,495,788)</b>	<b>(2,073,756)</b>	<b>(309,569,544)</b>	<b>(200,261,160)</b>	<b>(1,381,536)</b>	<b>(201,642,696)</b>	<b>(107,234,628)</b>	<b>(692,220)</b>	<b>(107,926,848)</b>
<b>General Plant</b>														
	ED-AN	(36,956,280)	(36,956,280)											
	ED-ID	(13,638,244)	(13,638,244)											
	ED-WA	(27,039,114)	(27,039,114)											
7,4	CD-AA	(108,065,353)	(75,766,781)	(22,378,173)	(9,920,399)		(22,378,173)	(22,378,173)		(16,055,444)	(16,055,444)		(6,322,729)	(6,322,729)
9,4	CD-AN	(9,093,476)	(7,014,980)	(2,078,496)			(2,078,496)	(2,078,496)		(1,491,238)	(1,491,238)		(587,258)	(587,258)
9	CD-ID	(7,632,926)	(5,888,268)	(1,744,658)		(1,744,658)	(1,744,658)				(1,744,658)		(1,744,658)	
9	CD-WA	(9,092,690)	(7,014,374)	(2,078,316)		(2,078,316)	(2,078,316)	(2,078,316)			(2,078,316)			
8,4	GD-AA	(2,785,936)	(1,923,271)	(862,665)		(1,923,271)	(1,923,271)		(1,379,870)	(1,379,870)		(543,401)	(543,401)	
4	GD-AN	(4,042,018)	(4,042,018)			(4,042,018)	(4,042,018)		(2,899,986)	(2,899,986)		(1,142,032)	(1,142,032)	
	GD-ID	(2,494,249)	(2,494,249)			(2,494,249)	(2,494,249)				(2,494,249)		(2,494,249)	
	GD-WA	(13,552,743)	(13,552,743)			(13,552,743)	(13,552,743)	(13,552,743)			(13,552,743)			
	GD-OR	(5,904,765)	(5,904,765)											
	<b>Total General Plant</b>	<b>(240,297,794)</b>	<b>(173,318,041)</b>	<b>(50,291,924)</b>	<b>(16,687,829)</b>	<b>(19,869,966)</b>	<b>(30,421,958)</b>	<b>(50,291,924)</b>	<b>(15,631,059)</b>	<b>(21,826,538)</b>	<b>(37,457,597)</b>	<b>(4,238,907)</b>	<b>(8,595,420)</b>	<b>(12,834,327)</b>
<b>Total Accumulated Depreciation</b>		<b>(2,544,773,264)</b>	<b>(1,997,998,904)</b>	<b>(379,739,179)</b>	<b>(167,035,181)</b>	<b>(327,365,754)</b>	<b>(52,373,425)</b>	<b>(379,739,179)</b>	<b>(215,892,219)</b>	<b>(36,732,869)</b>	<b>(252,625,088)</b>	<b>(111,473,535)</b>	<b>(15,640,556)</b>	<b>(127,114,091)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand			68.040%	31.960%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio			71.746%	28.254%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased			66.620%	33.380%			

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,455,354)	(16,455,354)											
Misc Intangible Plt (303000)	ED-AN	(3,049,068)	(3,049,068)											
<b>Total Production/Transmission</b>		<b>(19,504,422)</b>	<b>(19,504,422)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(489,532)	(489,532)											
Misc Intangible Plt (303000)	ED-WA	(71,271)	(71,271)											
<b>Total Distribution</b>		<b>(560,803)</b>	<b>(560,803)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,398,768)	(3,785,184)	(1,117,977)	(495,607)		(1,117,977)	(1,117,977)	(802,104)	(802,104)		(315,873)	(315,873)	
9,4	CD-AN	(153,927)	(118,744)	(35,183)			(35,183)	(35,183)	(25,242)	(25,242)		(9,941)	(9,941)	
	GD-ID	(172,994)		(172,994)		(172,994)		(172,994)			(172,994)		(172,994)	
	GD-WA	(337,355)		(337,355)		(337,355)		(337,355)	(337,355)	(337,355)				
	GD-OR	(134,782)			(134,782)									
<b>Total General Plant - 303000</b>		<b>(6,197,826)</b>	<b>(3,903,928)</b>	<b>(1,663,509)</b>	<b>(630,389)</b>	<b>(510,349)</b>	<b>(1,153,160)</b>	<b>(1,663,509)</b>	<b>(337,355)</b>	<b>(827,346)</b>	<b>(1,164,701)</b>	<b>(172,994)</b>	<b>(325,814)</b>	<b>(498,808)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(165,877,919)	(116,300,328)	(34,349,999)	(15,227,592)		(34,349,999)	(34,349,999)	(24,644,750)	(24,644,750)		(9,705,249)	(9,705,249)	
9,4	CD-AN	(498,346)	(384,439)	(113,907)			(113,907)	(113,907)	(81,724)	(81,724)		(32,183)	(32,183)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(10,918,191)	(8,422,620)	(2,495,571)		(2,495,571)		(2,495,571)		(2,495,571)		0	0	
	ED-AN	(14,859,162)	(14,859,162)											
	ED-ID	0	0											
	ED-WA	(3,153,352)	(3,153,352)											
8,4	GD-AA	(312,986)		(216,070)	(96,916)		(240,845)	(240,845)	(172,797)	(172,797)		(68,048)	(68,048)	
4	GD-AN	0		0			0	0	0	0		0	0	
	GD-OR	(74,423)			(74,423)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(195,694,379)</b>	<b>(143,119,901)</b>	<b>(37,175,547)</b>	<b>(15,398,931)</b>	<b>(2,495,571)</b>	<b>(34,704,751)</b>	<b>(37,200,322)</b>	<b>(2,495,571)</b>	<b>(24,899,271)</b>	<b>(27,394,842)</b>	<b>0</b>	<b>(9,805,480)</b>	<b>(9,805,480)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0	0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0	0	0		0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0		0	0	
4	ED-AN	(1,529,434)	(1,529,434)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0				
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,529,434)</b>	<b>(1,529,434)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Accumulated Amortization</b>		<b>(223,486,864)</b>	<b>(168,618,488)</b>	<b>(38,839,056)</b>	<b>(16,029,320)</b>	<b>(3,005,920)</b>	<b>(35,857,911)</b>	<b>(38,863,831)</b>	<b>(2,832,926)</b>	<b>(25,726,617)</b>	<b>(28,559,543)</b>	<b>(172,994)</b>	<b>(10,131,294)</b>	<b>(10,304,288)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South		<b>Jurisdiction -</b>			Washington		Idaho		
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand			68.040%		31.960%		
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio			71.746%		28.254%		
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%									



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended November 30, 2023 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North 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	984,335	122,220	362,279	499,836	984,335	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
	<b>TOTAL ACCOUNT</b>	<b>19,363,246</b>	<b>800,859</b>	<b>699,567</b>	<b>9,787,403</b>	<b>11,287,829</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,743,870</b>	<b>6,115,899</b>	<b>845,517</b>	<b>1,114,001</b>	<b>1,959,518</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,838,155	8,515,822	3,169,343	9,152,990	20,838,155	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	4,371,519	0	0	0	0	0	0	0	0	4,371,519	0	4,371,519
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,766,055	0	0	92,383,816	92,383,816	0	0	27,286,115	27,286,115	0	12,096,124	12,096,124
9	CD-WA / ID / AN	31,723,117	9,504,529	6,298,753	8,668,882	24,472,164	2,816,134	1,866,282	2,568,537	7,250,953	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>213,749,446</b>	<b>18,020,351</b>	<b>9,468,096</b>	<b>110,205,688</b>	<b>137,694,135</b>	<b>27,866,734</b>	<b>1,866,282</b>	<b>29,854,652</b>	<b>59,587,668</b>	<b>4,371,519</b>	<b>12,096,124</b>	<b>16,467,643</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,942,647	1,508,843	7,798	2,426,006	3,942,647	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	68,851,807	0	0	48,273,379	48,273,379	0	0	14,257,832	14,257,832	0	6,320,596	6,320,596
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>74,581,534</b>	<b>2,361,942</b>	<b>15,420</b>	<b>50,896,434</b>	<b>53,273,796</b>	<b>485,891</b>	<b>2,258</b>	<b>14,434,037</b>	<b>14,922,186</b>	<b>12,109</b>	<b>6,373,443</b>	<b>6,385,552</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,458,820	25,725,646	12,335,265	24,397,909	62,458,820	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,183,543	0	0	0	0	9,876,016	3,413,318	2,894,209	16,183,543	0	0	0
99	GD-OR / AS	4,849,127	0	0	0	0	0	0	0	0	4,849,127	0	4,849,127
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	7,380,882	1,579,408	767,978	3,346,448	5,693,834	467,969	227,547	991,532	1,687,048	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,514,492</b>	<b>27,305,054</b>	<b>13,103,243</b>	<b>33,034,260</b>	<b>73,442,557</b>	<b>10,343,985</b>	<b>3,640,865</b>	<b>5,515,239</b>	<b>19,500,089</b>	<b>4,849,127</b>	<b>722,719</b>	<b>5,571,846</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended November 30, 2023 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	6,044,253	615,554	187,092	3,860,072	4,662,718	182,385	55,434	1,143,716	1,381,535	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,772,704</b>	<b>674,420</b>	<b>187,092</b>	<b>4,282,769</b>	<b>5,144,281</b>	<b>404,738</b>	<b>55,434</b>	<b>1,146,309</b>	<b>1,606,481</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,784,200	1,753,512	530,005	6,500,683	8,784,200	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,871,960	0	0	0	0	2,851,345	583,474	437,141	3,871,960	0	0	0
99	GD-OR / AS	1,289,881	0	0	0	0	0	0	0	0	1,289,881	0	1,289,881
8	GD-AA	5,849,641	0	0	0	0	0	0	4,038,300	4,038,300	0	1,811,341	1,811,341
7	CD-AA	15,894,248	0	0	11,143,775	11,143,775	0	0	3,291,381	3,291,381	0	1,459,092	1,459,092
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	0
	<b>TOTAL ACCOUNT</b>	<b>37,715,029</b>	<b>1,777,863</b>	<b>1,277,994</b>	<b>18,434,340</b>	<b>21,490,197</b>	<b>2,858,560</b>	<b>805,099</b>	<b>8,000,859</b>	<b>11,664,518</b>	<b>1,289,881</b>	<b>3,270,433</b>	<b>4,560,314</b>
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,302,993	398,866	15,791	2,888,336	3,302,993	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>5,084,601</b>	<b>398,866</b>	<b>15,791</b>	<b>3,817,496</b>	<b>4,232,153</b>	<b>110,331</b>	<b>0</b>	<b>529,872</b>	<b>640,203</b>	<b>18,586</b>	<b>193,659</b>	<b>212,245</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended November 30, 2023 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North 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
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	25,469,472	12,614,323	7,583,364	5,271,785	25,469,472	0	0	0	0	0	0	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	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>31,716,961</b>	<b>12,864,331</b>	<b>7,899,925</b>	<b>6,130,166</b>	<b>26,894,422</b>	<b>2,740,325</b>	<b>915,292</b>	<b>1,074,574</b>	<b>4,730,191</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>
	<b>397XXX Communication Equipment</b>												
99	ED-WA / ID / AN	42,396,648	12,535,339	6,527,902	23,333,407	42,396,648	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	109,218,467	0	0	76,575,252	76,575,252	0	0	22,616,960	22,616,960	0	10,026,255	10,026,255
9	CD-WA / ID / AN	20,337,892	10,332,077	2,861,499	2,495,684	15,689,260	3,061,331	847,845	739,456	4,648,632	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>173,827,965</b>	<b>22,867,416</b>	<b>9,389,401</b>	<b>102,404,343</b>	<b>134,661,160</b>	<b>3,656,965</b>	<b>1,135,571</b>	<b>23,530,499</b>	<b>28,323,035</b>	<b>742,178</b>	<b>10,101,592</b>	<b>10,843,770</b>
	<b>398000 Miscellaneous Equipment</b>												
99	ED-WA / ID / AN	288,319	0	6,846	281,473	288,319	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	821,432	0	0	575,923	575,923	0	0	170,102	170,102	0	75,407	75,407
9	CD-WA / ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,133,022</b>	<b>0</b>	<b>10,370</b>	<b>864,124</b>	<b>874,494</b>	<b>0</b>	<b>1,044</b>	<b>172,710</b>	<b>173,754</b>	<b>9,092</b>	<b>75,682</b>	<b>84,774</b>
	<b>TOTAL GENERAL PLANT</b>	<b>662,575,787</b>	<b>87,071,102</b>	<b>42,066,899</b>	<b>339,973,810</b>	<b>469,111,811</b>	<b>51,739,622</b>	<b>8,521,781</b>	<b>87,002,621</b>	<b>147,264,024</b>	<b>12,202,635</b>	<b>33,997,317</b>	<b>46,199,952</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Gas-North 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	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,758,390	4,909,604	0	22,848,786	27,758,390	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	116,442,534	0	0	81,640,189	81,640,189	0	0	24,112,920	24,112,920	0	10,689,425	
9		CD-WA / ID / AN	1,487,440	684,759	0	462,697	1,147,456	202,890	0	137,094	339,984	0	0	
		<b>TOTAL ACCOUNT</b>	<b>146,463,373</b>	<b>5,594,363</b>	<b>0</b>	<b>104,951,672</b>	<b>110,546,035</b>	<b>202,890</b>	<b>0</b>	<b>24,540,236</b>	<b>24,743,126</b>	<b>354,611</b>	<b>10,819,601</b>	<b>11,174,212</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,252,431	0	0	5,252,431	5,252,431	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	1,086,378	0	0	0	0	0	0	749,981	749,981	0	336,397	
7		CD-AA	31,877,193	0	0	22,349,738	22,349,738	0	0	6,601,129	6,601,129	0	2,926,326	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,216,002</b>	<b>0</b>	<b>0</b>	<b>27,602,169</b>	<b>27,602,169</b>	<b>0</b>	<b>0</b>	<b>7,351,110</b>	<b>7,351,110</b>	<b>0</b>	<b>3,262,723</b>	<b>3,262,723</b>
	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

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

AVISTA UTILITIES  
Gas-North 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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	11,166,567	8,614,225	0	0	8,614,225	2,552,342	0	0	2,552,342	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>13,029,339</b>	<b>10,393,752</b>	<b>0</b>	<b>58,365</b>	<b>10,452,117</b>	<b>2,552,342</b>	<b>0</b>	<b>17,238</b>	<b>2,569,580</b>	<b>0</b>	<b>7,642</b>	<b>7,642</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	381,750	0	0	381,750	381,750	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	19,590,364	0	0	13,735,196	13,735,196	0	0	4,056,773	4,056,773	0	1,798,395	1,798,395
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,972,114</b>	<b>0</b>	<b>0</b>	<b>14,116,946</b>	<b>14,116,946</b>	<b>0</b>	<b>0</b>	<b>4,056,773</b>	<b>4,056,773</b>	<b>0</b>	<b>1,798,395</b>	<b>1,798,395</b>
		<b>TOTAL</b>	<b>373,634,944</b>	<b>16,307,831</b>	<b>0</b>	<b>260,175,987</b>	<b>276,483,818</b>	<b>3,777,826</b>	<b>771,517</b>	<b>63,670,598</b>	<b>68,219,941</b>	<b>780,562</b>	<b>28,150,623</b>	<b>28,931,185</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended November 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(66,447,580)	(46,587,727)	(13,759,965)	(6,099,888)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,814,609)	(4,777,859)	(1,411,169)	(625,581)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(74,098,703)	(52,010,392)	(15,362,182)	(6,726,129)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-WKC-1A</b>
<b>COMMON WORKING CAPITAL</b>	
For Month Ended November 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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	6,555,277	6,555,277	0	0	0	0	6,555,277
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	44	44	0	0	0	0	44
7/4	154560 Supply Chain Invoice Price Variance	0	0	85	85	0	0	0	0	85
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	102,896,930	44,819,287	0	147,716,217	83,045,712	37,294,738	19,851,218	7,524,549	0
TOTAL		102,896,930	44,819,287	6,555,510	154,271,727	83,045,712	37,294,738	19,851,218	7,524,549	6,555,510

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