

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	203,459,408	141,899,298	61,560,110
	Adjustments			
	Adjusted Net Operating Income (Loss)	203,459,408	141,899,298	61,560,110
E-APL	Electric Net Rate Base	3,194,652,227	2,136,498,397	1,058,153,830
	RATE OF RETURN	6.369%	6.642%	5.818%

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
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers - AMA Percent	10-01-2022 thru 09-30-2023	412,511 100.000%	268,513 65.092%	143,998 34.908%
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		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		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 Percentage		377,568	0	270,130 107,438
				100.000%	0.000%	71.545% 28.455%
		Net Direct Plant Percentage		1,102,026,774	0	731,821,367 370,205,407
				100.000%	0.000%	66.407% 33.593%
		Total Percentages Average (GD AA)		400.000%	0.000%	276.141% 123.859%
				100.000%	0.000%	69.035% 30.965%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at Percentage		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant Percentage		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	308.573%	91.427%	0.000%
				100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2022 thru 09-30-2023	1,527,306,788	1,047,493,738	479,813,050	
				100.000%	68.584%	31.416%	
11		Book Depreciation Percent	10-01-2022 thru 09-30-2023	150,653,500	100,129,824	50,523,676	
				100.000%	66.464%	33.536%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2022 thru 09-30-2023	3,601,300,201 100.000%	2,396,126,112 66.535%	1,205,174,089 33.465%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2022 thru 09-30-2023	291,923,456 100.000%	198,035,465 67.838%	93,887,991 32.162%
14		Net Allocated Schedule M's - AMA Percent	10-01-2022 thru 09-30-2023	-146,267,112 100.000%	-98,204,228 67.140%	-48,062,884 32.860%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	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
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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 EXPENSES	(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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	134,144	134,144	0	87,317	87,317	0	46,827	46,827
2	902000	Meter Reading Expenses	574,054	129,586	703,640	400,774	84,350	485,124	173,280	45,236	218,516
2	903XXX	Customer Records & Collection Expenses	974,819	7,474,707	8,449,526	490,739	4,865,436	5,356,175	484,080	2,609,271	3,093,351
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	257,666	257,666	0	138,183	138,183
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,286,645	8,134,286	10,420,931	1,196,948	5,294,769	6,491,717	1,089,697	2,839,517	3,929,214
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	31,198,230	264,693	31,462,923	23,749,174	172,294	23,921,468	7,449,056	92,399	7,541,455
2	909000	Advertising	115,101	773,152	888,253	96,190	503,260	599,450	18,911	269,892	288,803
2	910000	Misc Customer Service & Info Exp	0	239,605	239,605	0	155,964	155,964	0	83,641	83,641
		TOTAL CUSTOMER SERVICE & INFO EXP	31,313,331	1,277,450	32,590,781	23,845,364	831,518	24,676,882	7,467,967	445,932	7,913,899
		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		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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, 3962	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	1,756,145	2,105,690	289,020	1,168,451	1,457,471	60,525	587,694	648,219
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)	66,153,743	63,658,516	4,400,469	44,277,944	48,678,413	(6,895,696)	21,875,799	14,980,103
		TOTAL ADMIN & GENERAL EXPENSES	20,883,333	172,929,279	193,812,612	20,578,538	115,640,372	136,218,910	304,795	57,288,907	57,593,702
		TOTAL EXPENSES BEFORE FIT	186,718,030	809,804,109	996,522,139	133,114,063	526,074,075	659,188,138	53,603,967	283,730,034	337,334,001
		NET OPERATING INCOME (LOSS) BEFORE FIT			169,963,337			126,230,224			43,733,113
E-FIT		FEDERAL INCOME TAX			(12,480,053)			(8,035,064)			(4,444,989)
E-FIT		DEFERRED FEDERAL INCOME TAX			(20,531,230)			(7,321,807)			(13,209,423)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			203,459,408			141,899,298			61,560,110

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers - AMA	100.000%	65.092%	34.908%
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	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	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-555-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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-557-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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-908-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	493,341	264,693	758,034	413,918	172,294	586,212	79,423	92,399	171,822
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	264,693	31,462,923	23,749,174	172,294	23,921,468	7,449,056	92,399	7,541,455

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.092%	34.908%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.95%	55.95%
2	Cost of Debt		4.860%	4.865%
	Total Weighted Cost		2.719%	2.722%
E-APL	Net Rate Base	3,194,652,227	2,136,498,397	1,058,153,830
	Interest Deduction for FIT Calculation	86,894,338	58,091,391	28,802,947
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,166,485,476	785,418,362	381,067,114
E-OPS	Less: Operating & Maintenance Expense	750,277,042	476,374,699	273,902,343
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	166,525,256	116,542,060	49,983,196
E-OTX	Less: Taxes Other than FIT	79,719,841	66,271,379	13,448,462
	Net Operating Income Before FIT	169,963,337	126,230,224	43,733,113
E-INT	Less: Interest Expense	86,894,338	58,091,391	28,802,947
E-OTX	Less: ID ITC Deferred & Amortization	(26,487)	0	(26,487)
E-SCM	Plus: Schedule M Adjustments	(142,471,336)	(106,401,043)	(36,070,293)
	Taxable Net Operating Income	(59,428,824)	(38,262,210)	(21,166,614)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(12,480,053)	(8,035,064)	(4,444,989)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(12,480,053)	(8,035,064)	(4,444,989)
E-DTE	Deferred FIT	20,150,817	16,127,941	4,022,876
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	(33,496,071)	(15,669,074)	(17,826,997)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	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	9,981,350	9,981,350	0	5,020,304	5,020,304	
12	997002 Injuries and Damages	0	57,000	57,000	0	37,925	37,925	0	19,075	19,075	
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	(624,459)	(624,459)	0	(415,484)	(415,484)	0	(208,975)	(208,975)	
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	219,142	219,142	0	110,221	110,221	
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	(1,050,770)	(1,050,770)	0	(528,504)	(528,504)	
12	997027 Uncollectibles	(236,214)	(3,034,735)	(3,270,949)	(858,314)	(2,019,161)	(2,877,475)	622,100	(1,015,574)	(393,474)	
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	9,605,908	9,605,908	0	6,391,291	6,391,291	0	3,214,617	3,214,617	
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	(23,662)	(23,662)	0	(11,901)	(11,901)	
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	(6,898,635)	(6,898,635)	0	(4,590,007)	(4,590,007)	0	(2,308,628)	(2,308,628)	
12	997049 Tax Depreciation	0	(174,051,321)	(174,051,321)	0	(115,805,046)	(115,805,046)	0	(58,246,275)	(58,246,275)	
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	588,226	588,226	0	295,859	295,859	
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	16,549,962	16,549,962	0	8,324,107	8,324,107	
12	997081 Deferred Compensation	0	(37,219)	(37,219)	0	(24,764)	(24,764)	0	(12,455)	(12,455)	
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	378,171	378,171	0	190,208	190,208	
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	21,770	21,770	0	10,950	10,950	
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	(136,588)	(136,588)	0	(90,879)	(90,879)	0	(45,709)	(45,709)	
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	(63,545,938)	(63,545,938)	0	(31,961,597)	(31,961,597)	
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	(36,316)	(36,316)	77,798	(18,266)	59,532	
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,383)	(106,383)	0	(53,508)	(53,508)	
12	997114 AFUDC Debt CWIP	0	(1,599,824)	(1,599,824)	0	(1,064,443)	(1,064,443)	0	(535,381)	(535,381)	
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	6,920,722	6,920,722	0	3,480,904	3,480,904	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997120	Transportation Tax Disallowance	0	51,519	51,519	0	34,278	34,278	0	17,241	17,241
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	(446,295)	(446,295)	0	(224,472)	(224,472)
99	997127	CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(965,698)	(965,698)	0	(485,716)	(485,716)
99	997128	Meters Expensed	0	(4,733,343)	(4,733,343)	0	(3,149,330)	(3,149,330)	0	(1,584,013)	(1,584,013)
99	997129	Mixed Service Costs (IDD#5)	0	(30,425,000)	(30,425,000)	0	(20,243,274)	(20,243,274)	0	(10,181,726)	(10,181,726)
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	226,643	226,643	0	113,994	113,994
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	(146,267,110)	(142,471,336)	(8,196,817)	(98,204,226)	(106,401,043)	11,992,591	(48,062,884)	(36,070,293)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.535%	33.465%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12A

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	11,137,882	11,137,882	0	7,410,590	7,410,590	0	3,727,292	3,727,292
99	410100	Deferred Federal Income Tax Expense - Washington	13,806,065	0	13,806,065	13,806,065	0	13,806,065	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	17,009,579	11,137,882	28,147,461	13,806,065	7,410,590	21,216,655	3,203,514	3,727,292	6,930,806
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(12,065,575)	(12,065,575)	0	(8,027,621)	(8,027,621)	0	(4,037,954)	(4,037,954)
99	411100	Deferred Federal Income Tax Expense - Washington	(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)	(12,065,575)	(12,541,049)	(14,956)	(8,027,621)	(8,042,577)	(460,518)	(4,037,954)	(4,498,472)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	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			21,078,510	(927,693)	20,150,817	16,744,972	(617,031)	16,127,941	4,333,538	(310,662)	4,022,876
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) - AMA	100.000%	66.535%	33.465%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	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
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,300,000	7,300,000	0	4,701,200	4,701,200	0	2,598,800	2,598,800
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	1,007,486	1,007,486	0	648,821	648,821	0	358,665	358,665
1	182381	CDA Settlement Past Storage	0	27,222,470	27,222,470	0	17,531,271	17,531,271	0	9,691,199	9,691,199
1	302000	Franchises & Consents	2,735,639	44,049,218	46,784,857	2,735,639	28,367,696	31,103,335	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,282,315	16,602,031	319,716	10,596,755	10,916,471	0	5,685,560	5,685,560
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,392,006	109,308,818	113,700,824	4,392,006	73,174,602	77,566,608	0	36,134,216	36,134,216
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	20,048,762	20,048,762	0	13,421,243	13,421,243	0	6,627,519	6,627,519
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	10,848,870	10,848,870	0	7,262,559	7,262,559	0	3,586,311	3,586,311
TOTAL INTANGIBLE PLANT			23,562,704	335,229,612	358,792,316	23,562,704	222,035,086	245,597,790	0	113,194,526	113,194,526
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	111,654,267	29,210,005	140,864,272	72,951,949	18,811,243	91,763,192	38,702,318	10,398,762	49,101,080
1	312000	Boiler Plant	146,478,133	77,367,935	223,846,068	93,284,624	49,824,950	143,109,574	53,193,509	27,542,985	80,736,494
1	313000	Generators	27,816	0	27,816	17,660	0	17,660	10,156	0	10,156
1	314000	Turbogenerator Units	39,435,483	18,616,953	58,052,436	25,779,313	11,989,318	37,768,631	13,656,170	6,627,635	20,283,805
1	315000	Accessory Electric Equipment	18,126,778	12,501,086	30,627,864	11,843,753	8,050,699	19,894,452	6,283,025	4,450,387	10,733,412
1	316000	Miscellaneous Power Plant Equipment	14,685,377	2,476,959	17,162,336	9,597,470	1,595,162	11,192,632	5,087,907	881,797	5,969,704
TOTAL STEAM PRODUCTION PLANT			330,407,854	144,030,520	474,438,374	213,474,769	92,755,655	306,230,424	116,933,085	51,274,865	168,207,950
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	112,481,856	112,481,856	0	72,438,315	72,438,315	0	40,043,541	40,043,541
1	332XXX	Reservoirs, Dams, & Waterways	0	257,082,751	257,082,751	0	165,561,292	165,561,292	0	91,521,459	91,521,459
1	333000	Waterwheels, Turbines, & Generators	0	235,829,868	235,829,868	0	151,874,435	151,874,435	0	83,955,433	83,955,433
1	334000	Accessory Electric Equipment	0	84,949,766	84,949,766	0	54,707,649	54,707,649	0	30,242,117	30,242,117
1	335XXX	Miscellaneous Power Plant Equipment	0	13,728,311	13,728,311	0	8,841,032	8,841,032	0	4,887,279	4,887,279
1	336000	Roads, Railroads, & Bridges	0	3,700,588	3,700,588	0	2,383,179	2,383,179	0	1,317,409	1,317,409
TOTAL HYDRAULIC PRODUCTION PLANT			0	773,662,118	773,662,118	0	498,238,404	498,238,404	0	275,423,714	275,423,714
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	17,603,540	17,603,540	0	11,336,680	11,336,680	0	6,266,860	6,266,860
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,589	21,070,589	0	13,569,459	13,569,459	0	7,501,130	7,501,130
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	239,796,471	239,796,471	0	154,428,927	154,428,927	0	85,367,544	85,367,544
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	25,932,823	25,932,823	0	16,700,738	16,700,738	0	9,232,085	9,232,085
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	1,642,584	1,642,584	0	1,057,824	1,057,824	0	584,760	584,760
TOTAL OTHER PRODUCTION PLANT			0	328,600,439	328,600,439	0	211,618,682	211,618,682	0	116,981,757	116,981,757
TOTAL PRODUCTION PLANT			330,407,854	1,246,293,077	1,576,700,931	213,474,769	802,612,741	1,016,087,510	116,933,085	443,680,336	560,613,421

			*****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	29,459,691	30,088,049	410,632	18,972,041	19,382,673	217,726	10,487,650	10,705,376
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	17,463	34,137,846	34,155,309	11,424	21,984,773	21,996,197	6,039	12,153,073	12,159,112
1	353XXX	Station Equipment	12,843,117	361,879,472	374,722,589	8,395,303	233,050,380	241,445,683	4,447,814	128,829,092	133,276,906
1	354000	Towers & Fixtures	16,003,086	1,167,385	17,170,471	10,458,028	751,796	11,209,824	5,545,058	415,589	5,960,647
1	355000	Poles & Fixtures	5,418	356,501,584	356,507,002	3,541	229,587,020	229,590,561	1,877	126,914,564	126,916,441
1	356000	Overhead Conductors & Devices	12,540,403	170,799,998	183,340,401	8,195,167	109,995,199	118,190,366	4,345,236	60,804,799	65,150,035
1	357000	Underground Conduit	0	3,183,910	3,183,910	0	2,050,438	2,050,438	0	1,133,472	1,133,472
1	358000	Underground Conductors & Devices	0	6,661,447	6,661,447	0	4,289,972	4,289,972	0	2,371,475	2,371,475
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			42,116,679	966,320,636	1,008,437,315	27,525,613	622,310,490	649,836,103	14,591,066	344,010,146	358,601,212
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,939,998	0	11,939,998	10,469,444	0	10,469,444	1,470,554	0	1,470,554
99	360400	Land Easements	4,007,403	0	4,007,403	1,346,251	0	1,346,251	2,661,152	0	2,661,152
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,802,581	0	28,802,581	21,119,951	0	21,119,951	7,682,630	0	7,682,630
3	362000	Station Equipment	163,032,781	3,205,364	166,238,145	109,226,923	2,130,413	111,357,336	53,805,858	1,074,951	54,880,809
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	548,810,980	0	548,810,980	363,460,573	0	363,460,573	185,350,407	0	185,350,407
99	365000	Overhead Conductors & Devices	348,809,457	0	348,809,457	217,929,152	0	217,929,152	130,880,305	0	130,880,305
99	366000	Underground Conduit	161,086,648	0	161,086,648	106,403,199	0	106,403,199	54,683,449	0	54,683,449
99	367000	Underground Conductors & Devices	277,905,547	0	277,905,547	185,539,768	0	185,539,768	92,365,779	0	92,365,779
99	368000	Line Transformers	337,624,834	0	337,624,834	234,448,229	0	234,448,229	103,176,605	0	103,176,605
99	369XXX	Services	217,449,157	0	217,449,157	141,278,088	0	141,278,088	76,171,069	0	76,171,069
99	371XXX	Installations on Customers' Premises	7,494,654	0	7,494,654	7,494,654	0	7,494,654	0	0	0
99	370XXX	Meters	86,696,525	0	86,696,525	61,968,401	0	61,968,401	24,728,124	0	24,728,124
99	373XXX	Street Light & Signal Systems	79,606,256	0	79,606,256	51,741,433	0	51,741,433	27,864,823	0	27,864,823
TOTAL DISTRIBUTION PLANT			2,273,634,671	3,205,364	2,276,840,035	1,512,426,066	2,130,413	1,514,556,479	761,208,605	1,074,951	762,283,556
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,501,201	9,581,311	11,082,512	801,634	6,414,017	7,215,651	699,567	3,167,294	3,866,861
4	390XXX	Structures & Improvements	27,162,649	109,294,525	136,457,174	17,857,484	73,165,034	91,022,518	9,305,165	36,129,491	45,434,656
4	391XXX	Office Furniture & Equipment	5,268,872	52,642,521	57,911,393	5,253,452	35,240,483	40,493,935	15,420	17,402,038	17,417,458
4	392XXX	Transportation Equipment	40,682,538	31,133,663	71,816,201	27,663,550	20,841,808	48,505,358	13,018,988	10,291,855	23,310,843
4	393000	Stores Equipment	687,968	4,156,582	4,844,550	499,515	2,782,541	3,282,056	188,453	1,374,041	1,562,494
4	394000	Tools, Shop & Garage Equipment	2,662,775	18,245,758	20,908,533	1,445,841	12,214,258	13,660,099	1,216,934	6,031,500	7,248,434
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	413,838	3,777,497	4,191,335	398,047	2,528,770	2,926,817	15,791	1,248,727	1,264,518
4	396XXX	Power Operated Equipment	21,520,122	7,184,158	28,704,280	13,170,361	4,809,291	17,979,652	8,349,761	2,374,867	10,724,628
4	397XXX	Communications Equipment	32,623,432	95,436,259	128,059,691	23,224,933	63,887,895	87,112,828	9,398,499	31,548,364	40,946,863
4	398000	Miscellaneous Equipment	13,330	880,887	894,217	0	589,692	589,692	13,330	291,195	304,525
TOTAL GENERAL PLANT			132,536,725	332,449,948	464,986,673	90,314,817	222,551,970	312,866,787	42,221,908	109,897,978	152,119,886
TOTAL PLANT IN SERVICE			2,802,258,633	2,883,498,637	5,685,757,270	1,867,303,969	1,871,640,700	3,738,944,669	934,954,664	1,011,857,937	1,946,812,601

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2023
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(285,650,473)	(79,009,380)	(364,659,853)	(188,825,432)	(50,882,041)	(239,707,473)	(96,825,041)	(28,127,339)	(124,952,380)
E-ADEP		Hydro Production Plant	0	(192,845,921)	(192,845,921)	0	(124,192,773)	(124,192,773)	0	(68,653,148)	(68,653,148)
E-ADEP		Other Production Plant	0	(172,249,444)	(172,249,444)	0	(110,928,642)	(110,928,642)	0	(61,320,802)	(61,320,802)
E-ADEP		Transmission Plant	(27,519,503)	(246,490,286)	(274,009,789)	(16,852,108)	(158,739,744)	(175,591,852)	(10,667,395)	(87,750,542)	(98,417,937)
E-ADEP		Distribution Plant	(749,016,781)	(516,466)	(749,533,247)	(466,719,477)	(343,264)	(467,062,741)	(282,297,304)	(173,202)	(282,470,506)
E-ADEP		General Plant	(55,282,605)	(117,780,612)	(173,063,217)	(35,985,447)	(78,845,875)	(114,831,322)	(19,297,158)	(38,934,737)	(58,231,895)
		TOTAL ACCUMULATED DEPRECIATION	(1,117,469,362)	(808,892,109)	(1,926,361,471)	(708,382,464)	(523,932,339)	(1,232,314,803)	(409,086,898)	(284,959,770)	(694,046,668)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,766,176)	(18,766,176)	0	(12,085,417)	(12,085,417)	0	(6,680,759)	(6,680,759)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(488,479)	0	(488,479)	(488,479)	0	(488,479)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,717,457)	(3,717,457)	0	(2,485,677)	(2,485,677)	0	(1,231,780)	(1,231,780)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(15,090,484)	(118,767,589)	(133,858,073)	(15,090,484)	(79,506,587)	(94,597,071)	0	(39,261,002)	(39,261,002)
E-AAAMT		General Plant - 390200, 396200	0	(1,265,414)	(1,265,414)	0	(847,106)	(847,106)	0	(418,308)	(418,308)
		TOTAL ACCUMULATED AMORTIZATION	(15,578,963)	(142,516,636)	(158,095,599)	(15,578,963)	(94,924,787)	(110,503,750)	0	(47,591,849)	(47,591,849)
		TOTAL ACCUMULATED DEPR/AMORT	(1,133,048,325)	(951,408,745)	(2,084,457,070)	(723,961,427)	(618,857,126)	(1,342,818,553)	(409,086,898)	(332,551,619)	(741,638,517)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,669,210,308	1,932,089,892	3,601,300,200	1,143,342,542	1,252,783,574	2,396,126,116	525,867,766	679,306,318	1,205,174,084
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	(539,985,999)	(539,985,999)	0	(359,279,684)	(359,279,684)	0	(180,706,315)	(180,706,315)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,001,769)	(51,001,769)	0	(34,142,114)	(34,142,114)	0	(16,859,655)	(16,859,655)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,120,480)	(4,120,480)	0	(2,758,373)	(2,758,373)	0	(1,362,107)	(1,362,107)
4		ADFIT - Common Plant (283750 from C-DTX)	0	64,378	64,378	0	43,097	43,097	0	21,281	21,281
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	(5,716,719)	(5,716,719)	0	(3,681,567)	(3,681,567)	0	(2,035,152)	(2,035,152)
1		ADFIT - CDA Settlement Costs (283333)	0	258,022	258,022	0	166,166	166,166	0	91,856	91,856
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(933,364)	(933,364)	0	(621,014)	(621,014)	0	(312,350)	(312,350)
		TOTAL ACCUMULATED DFIT	0	(601,435,931)	(601,435,931)	0	(400,273,489)	(400,273,489)	0	(201,162,442)	(201,162,442)
		NET ELECTRIC UTILITY PLANT	1,669,210,308	1,330,653,961	2,999,864,269	1,143,342,542	852,510,085	1,995,852,627	525,867,766	478,143,876	1,004,011,642

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) - AMA	100.000%	66.535%	33.465%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,669,210,308	1,330,653,961	2,999,864,269	#####	852,510,085	1,995,852,627	525,867,766	478,143,876	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,045,066	42,910,813	50,955,879	6,082,263	28,725,786	34,808,049	1,962,803	14,185,027	16,147,830
4	Accumulated Amortization - AFUDC (182318)	(1,762,451)	(6,000,665)	(7,763,116)	(1,415,782)	(4,017,025)	(5,432,807)	(346,669)	(1,983,640)	(2,330,309)
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)	2,244,446	0	2,244,446	0	0	0	2,244,446	0	2,244,446
99	ADFIT - Boulder Park Disallowed (190040)	74,666	0	74,666	0	0	0	74,666	0	74,666
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 (182332)	15,693,222	0	15,693,222	15,693,222	0	15,693,222	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,771,660	0	23,771,660	23,771,660	0	23,771,660	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,396,468)	0	(7,396,468)	(7,396,468)	0	(7,396,468)	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)	51,936	0	51,936	0	0	0	51,936	0	51,936
4	Customer Advances (252000)	(4,278,191)	0	(4,278,191)	(1,304,518)	0	(1,304,518)	(2,973,673)	0	(2,973,673)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(41,163,412)	0	(41,163,412)	(31,628,110)	0	(31,628,110)	(9,535,302)	0	(9,535,302)
99	ADFIT-Customer Tax Credit (190393)	8,644,316	0	8,644,316	6,641,903	0	6,641,903	2,002,413	0	2,002,413
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,108,294)	0	(9,108,294)	(5,607,179)	0	(5,607,179)	(3,501,115)	0	(3,501,115)
99	Colstrip-Regulatory Asset (182327)	16,066,443	0	16,066,443	8,981,973	0	8,981,973	7,084,470	0	7,084,470
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	742,477	0	742,477	764,866	0	764,866	(22,389)	0	(22,389)
99	Colstrip Reg Asset ADFIT (283376)	(2,295,142)	0	(2,295,142)	(1,565,026)	0	(1,565,026)	(730,116)	0	(730,116)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(6,128,476)	0	(6,128,476)	(4,315,201)	0	(4,315,201)	(1,813,275)	0	(1,813,275)
99	Colstrip ARO Liability (230027)	(13,252,017)	0	(13,252,017)	(8,660,196)	0	(8,660,196)	(4,591,821)	0	(4,591,821)
99	Colstrip ARO ADFIT (190376)	2,782,923	0	2,782,923	1,818,641	0	1,818,641	964,282	0	964,282
99	Colstrip ARO ADFIT (283377)	(1,907,637)	0	(1,907,637)	(1,181,490)	0	(1,181,490)	(726,147)	0	(726,147)
99	Customer Deposits (235199)	(5,724)	0	(5,724)	(5,724)	0	(5,724)	0	0	0
C-WKC	Working Capital	154,446,002	0	154,446,002	105,320,826	0	105,320,826	49,125,176	0	49,125,176
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	157,877,810	36,910,148	194,787,958	115,937,009	24,708,761	140,645,770	41,940,801	12,201,387	54,142,188
	NET RATE BASE	1,827,088,118	1,367,564,109	3,194,652,227	#####	877,218,846	2,136,498,397	567,808,567	490,345,263	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	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 Transmissic		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 St		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 Expens		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 Expe	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
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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 (303000)	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 (303000)	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						96,146	96,146	
9,1		CD-AN	9,728	7,505	2,223		290,848	290,848		194,702	194,702	2,672	2,672	
		GD-ID	14,795		14,795		7,505	7,505		4,833	4,833			
		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				21,664,142	21,664,142	10,697,930	10,697,930	
9,4		CD-AN	120,097	92,646	27,451					62,020	62,020	30,626	30,626	
9,4		CD-ID	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	
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	
		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
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	
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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(79,009,380)	(79,009,380)			(79,009,380)	(79,009,380)		(50,882,041)	(50,882,041)		(28,127,339)	(28,127,339)	
	Steam (ED-ID)	(96,825,041)	(96,825,041)		(96,825,041)	(96,825,041)					(96,825,041)		(96,825,041)	
	Steam (ED-WA)	(188,825,432)	(188,825,432)		(188,825,432)	(188,825,432)		(188,825,432)		(188,825,432)				
1	Hydro (ED-AN)	(192,845,921)	(192,845,921)		(192,845,921)	(192,845,921)			(124,192,773)	(124,192,773)		(68,653,148)	(68,653,148)	
1	Other (ED-AN)	(172,249,444)	(172,249,444)		(172,249,444)	(172,249,444)			(110,928,642)	(110,928,642)		(61,320,802)	(61,320,802)	
Total Electric Production		(729,755,218)	(729,755,218)		(285,650,473)	(444,104,745)	(729,755,218)		(188,825,432)	(286,003,456)	(474,828,888)	(96,825,041)	(158,101,289)	(254,926,330)
Electric Transmission														
1	ED-AN	(246,490,286)	(246,490,286)			(246,490,286)	(246,490,286)		(158,739,744)	(158,739,744)		(87,750,542)	(87,750,542)	
	ED-ID	(10,667,395)	(10,667,395)		(10,667,395)	(10,667,395)					(10,667,395)		(10,667,395)	
	ED-WA	(16,852,108)	(16,852,108)		(16,852,108)	(16,852,108)		(16,852,108)		(16,852,108)				
Total Electric Transmissic		(274,009,789)	(274,009,789)		(27,519,503)	(246,490,286)	(274,009,789)		(16,852,108)	(158,739,744)	(175,591,852)	(10,667,395)	(87,750,542)	(98,417,937)
Electric Distribution														
3	ED-AN	(516,466)	(516,466)			(516,466)	(516,466)		(343,264)	(343,264)		(173,202)	(173,202)	
	ED-ID	(282,297,304)	(282,297,304)		(282,297,304)	(282,297,304)					(282,297,304)		(282,297,304)	
	ED-WA	(466,719,477)	(466,719,477)		(466,719,477)	(466,719,477)		(466,719,477)		(466,719,477)				
Total Electric Distribution		(749,533,247)	(749,533,247)		(749,016,781)	(516,466)	(749,533,247)		(466,719,477)	(343,264)	(467,062,741)	(282,297,304)	(173,202)	(282,470,506)
Gas Underground Storage														
	GD-AN	(19,398,409)	(19,398,409)											
	GD-OR	(1,675,508)		(1,675,508)										
Total Gas Underground St		(21,073,917)		(19,398,409)		(1,675,508)								
Gas Distribution														
	GD-AN	(2,037,861)	(2,037,861)											
	GD-ID	(103,228,220)	(103,228,220)											
	GD-WA	(190,799,411)	(190,799,411)											
	GD-OR	(142,692,291)		(142,692,291)										
Total Gas Distribution		(438,757,783)		(296,065,492)		(142,692,291)								
General Plant														
4	ED-AN	(37,319,640)	(37,319,640)			(37,319,640)	(37,319,640)		(24,982,887)	(24,982,887)		(12,336,753)	(12,336,753)	
	ED-ID	(13,509,048)	(13,509,048)		(13,509,048)	(13,509,048)					(13,509,048)		(13,509,048)	
	ED-WA	(26,722,827)	(26,722,827)		(26,722,827)	(26,722,827)		(26,722,827)		(26,722,827)				
7,4	CD-AA	(105,073,059)	(73,668,823)	(21,758,529)	(9,645,707)	(73,668,823)	(73,668,823)		(49,316,120)	(49,316,120)		(24,352,703)	(24,352,703)	
9,4	CD-AN	(8,804,621)	(6,792,149)	(2,012,472)		(6,792,149)	(6,792,149)		(4,546,868)	(4,546,868)		(2,245,281)	(2,245,281)	
9	CD-ID	(7,503,092)	(5,788,110)	(1,714,982)		(5,788,110)	(5,788,110)				(5,788,110)		(5,788,110)	
9	CD-WA	(12,007,078)	(9,262,620)	(2,744,458)		(9,262,620)	(9,262,620)		(9,262,620)	(9,262,620)				
8	GD-AA	(2,567,001)		(1,772,129)	(794,872)									
	GD-AN	(4,002,536)		(4,002,536)										
	GD-ID	(2,432,664)		(2,432,664)										
	GD-WA	(12,917,542)		(12,917,542)										
	GD-OR	(5,716,840)		(5,716,840)										
Total General Plant		(238,575,948)	(173,063,217)	(49,355,312)	(16,157,419)	(55,282,605)	(117,780,612)	(173,063,217)	(35,985,447)	(78,845,875)	(114,831,322)	(19,297,158)	(38,934,737)	(58,231,895)
Total Accumulated Depr		(2,451,705,902)	(1,926,361,471)	(364,819,213)	(160,525,218)	(1,117,469,362)	(808,892,109)	(1,926,361,471)	(708,382,464)	(523,932,339)	(1,232,314,803)	(409,086,898)	(284,959,770)	(694,046,668)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -			Washington		Idaho	
Service -															
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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(15,881,354)	(15,881,354)			(15,881,354)	(15,881,354)		(10,227,592)	(10,227,592)		(5,653,762)	(5,653,762)		
1	Misc Intangible Plt (3030 ED-AN	(2,884,822)	(2,884,822)			(2,884,822)	(2,884,822)		(1,857,825)	(1,857,825)		(1,026,997)	(1,026,997)		
Total Production/Transmission		(18,766,176)	(18,766,176)			(18,766,176)	(18,766,176)		(12,085,417)	(12,085,417)		(6,680,759)	(6,680,759)		
Distribution															
	Franchises (302000) ED-WA	(420,875)	(420,875)			(420,875)	(420,875)	(420,875)		(420,875)					
	Misc Intangible Plt (3030 ED-WA	(67,604)	(67,604)			(67,604)	(67,604)	(67,604)		(67,604)					
Total Distribution		(488,479)	(488,479)			(488,479)	(488,479)	(488,479)		(488,479)					
General Plant - 303000															
7,4	CD-AA	(5,139,497)	(3,603,404)	(1,064,287)	(471,806)		(3,603,404)	(3,603,404)		(2,412,227)	(2,412,227)	(1,191,177)	(1,191,177)		
9,1	CD-AN	(147,846)	(114,053)	(33,793)		(114,053)	(114,053)		(73,450)	(73,450)		(40,603)	(40,603)		
	GD-ID	(163,748)		(163,748)											
	GD-WA	(321,817)		(321,817)											
	GD-OR	(130,607)			(130,607)										
Total General Plant - 303000		(5,903,515)	(3,717,457)	(1,583,645)	(602,413)		(3,717,457)	(3,717,457)		(2,485,677)	(2,485,677)	(1,231,780)	(1,231,780)		
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(150,243,208)	(105,338,518)	(31,112,363)	(13,792,327)		(105,338,518)	(105,338,518)		(70,516,764)	(70,516,764)	(34,821,754)	(34,821,754)		
9,4	CD-AN	(423,285)	(326,535)	(96,750)			(326,535)	(326,535)		(218,592)	(218,592)	(107,943)	(107,943)		
9	CD-ID	0	0	0		0	0	0		0	0	0	0		
9	CD-WA	(16,474,144)	(12,708,649)	(3,765,495)		(12,708,649)	(12,708,649)	(12,708,649)		(12,708,649)		0	0		
4	ED-AN	(13,102,536)	(13,102,536)			(13,102,536)	(13,102,536)		(8,771,231)	(8,771,231)		(4,331,305)	(4,331,305)		
	ED-ID	0	0			0	0					0	0		
	ED-WA	(2,381,835)	(2,381,835)			(2,381,835)	(2,381,835)	(2,381,835)		(2,381,835)					
8	GD-AA	(264,670)		(182,715)	(81,955)										
	GD-AN	0		0											
	GD-OR	(31,571)			(31,571)										
Total Misc IT Intangible Plant - 3031XX		(182,921,249)	(133,858,073)	(35,157,323)	(13,905,853)		(15,090,484)	(118,767,589)		(15,090,484)	(79,506,587)	(94,597,071)	0	(39,261,002)	(39,261,002)
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		
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0		
4	ED-AN	(1,265,414)	(1,265,414)			(1,265,414)	(1,265,414)		(847,106)	(847,106)		(418,308)	(418,308)		
	ED-WA	0	0			0	0		0	0					
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,265,414)	(1,265,414)	0	0	0	(1,265,414)	(1,265,414)	0	(847,106)	(847,106)	0	(418,308)	(418,308)	
Total Accumulated Amortization		(209,344,833)	(158,095,599)	(36,740,968)	(14,508,266)		(15,578,963)	(142,516,636)		(15,578,963)	(94,924,787)	(110,503,750)	0	(47,591,849)	(47,591,849)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	940,303	122,220	362,279	455,804	940,303	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	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	11,983,166	0	0	8,401,637	8,401,637	0	0	2,481,474	2,481,474	0	1,100,055	1,100,055	
9		CD-WA / ID / AN	2,256,292	679,414	337,288	723,870	1,740,572	201,306	99,936	214,478	515,720	0	0	0	
		TOTAL ACCOUNT	19,096,295	801,634	699,567	9,581,311	11,082,512	3,272,323	99,936	2,695,952	6,068,211	845,517	1,100,055	1,945,572	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,672,256	8,454,281	3,087,754	9,130,221	20,672,256	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0	
99		GD-OR / AS	4,288,851	0	0	0	0	0	0	0	0	4,288,851	0	4,288,851	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	130,830,272	0	0	91,727,720	91,727,720	0	0	27,092,333	27,092,333	0	12,010,219	12,010,219	
9		CD-WA / ID / AN	31,185,200	9,403,203	6,217,412	8,436,584	24,057,199	2,786,112	1,842,181	2,499,708	7,128,001	0	0	0	
		TOTAL ACCOUNT	212,027,179	17,857,484	9,305,166	109,294,525	136,457,175	27,836,712	1,842,181	29,592,041	59,270,934	4,288,851	12,010,219	16,299,070	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,485,904	1,206,036	7,798	2,272,070	3,485,904	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	233,123	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	176,954	0	0	0	0	0	0	122,160	122,160	0	54,794	54,794	
7		CD-AA	71,489,821	0	0	50,122,943	50,122,943	0	0	14,804,112	14,804,112	0	6,562,766	6,562,766	
9		CD-WA / ID / AN	5,577,365	4,047,417	7,622	247,508	4,302,547	1,199,225	2,258	73,335	1,274,818	0	0	0	
		TOTAL ACCOUNT	80,975,276	5,253,453	15,420	52,642,521	57,911,394	1,432,348	2,258	14,999,607	16,434,213	12,109	6,617,560	6,629,669	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	60,931,917	26,099,883	12,192,063	22,639,971	60,931,917	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,329,223	0	0	0	0	9,977,295	3,459,842	2,892,086	16,329,223	0	0	0	
99		GD-OR / AS	4,822,303	0	0	0	0	0	0	0	0	4,822,303	0	4,822,303	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,570,528	0	0	5,307,849	5,307,849	0	0	1,567,705	1,567,705	0	694,974	694,974	
9		CD-WA / ID / AN	7,228,701	1,563,668	826,925	3,185,844	5,576,437	463,305	245,013	943,946	1,652,264	0	0	0	
		TOTAL ACCOUNT	96,979,859	27,663,551	13,018,988	31,133,664	71,816,203	10,440,600	3,704,855	5,470,830	19,616,285	4,822,303	725,068	5,547,371	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0		
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	0		
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	12,523	0	0	8,780	8,780	0	2,593	0	1,150	1,150		
9		CD-WA / ID / AN	5,655,715	440,649	188,453	3,733,886	4,362,988	130,562	55,837	1,106,328	1,292,727	0		
		TOTAL ACCOUNT	6,384,166	499,515	188,453	4,156,583	4,844,551	352,915	55,837	1,108,921	1,517,673	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,294,601	1,426,398	468,917	6,399,286	8,294,601	0	0	0	0	0		
99		GD-WA / ID / AN	3,540,323	0	0	0	0	2,653,707	430,868	455,748	3,540,323	0		
99		GD-OR / AS	1,049,062	0	0	0	0	0	0	0	0	1,049,062		
8		GD-AA	5,765,704	0	0	0	0	0	0	3,980,354	3,980,354	0		
7		CD-AA	15,773,313	0	0	11,058,985	11,058,985	0	0	3,266,338	3,266,338	0		
9		CD-WA / ID / AN	2,015,669	19,443	748,017	787,487	1,554,947	5,761	221,633	233,328	460,722	0		
		TOTAL ACCOUNT	36,438,672	1,445,841	1,216,934	18,245,758	20,908,533	2,659,468	652,501	7,935,768	11,247,737	1,049,062	3,233,340	4,282,402
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	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		
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,228,512	398,047	15,791	2,814,674	3,228,512	0	0	0	0	0		
99		GD-WA / ID / AN	202,020	0	0	0	0	107,103	0	94,917	202,020	0		
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586		
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0		
7		CD-AA	1,373,266	0	0	962,824	962,824	0	0	284,376	284,376	0		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	5,054,907	398,047	15,791	3,777,498	4,191,336	107,103	0	539,815	646,918	18,586	198,067	216,653
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	27,239,689	12,920,353	7,993,559	6,325,777	27,239,689	0	0	0	0	0		
99		GD-WA / ID / AN	4,183,342	0	0	0	0	2,567,235	795,518	820,589	4,183,342	0		
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834		
8		GD-AA	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		
9		CD-WA / ID / AN	1,418,229	250,008	356,202	487,854	1,094,064	74,076	105,541	144,548	324,165	0		
		TOTAL ACCOUNT	33,413,572	13,170,361	8,349,761	7,184,158	28,704,280	2,641,311	901,059	1,074,574	4,616,944	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	44,874,881	13,076,523	6,537,000	25,261,358	44,874,881	0	0	0	0	0	0
99		GD-WA / ID / AN	893,701	0	0	0	0	599,233	288,519	5,949	893,701	0	0
99		GD-OR / AS	748,921	0	0	0	0	0	0	0	0	748,921	0
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337
7		CD-AA	96,854,669	0	0	67,906,745	67,906,745	0	0	20,056,665	20,056,665	0	8,891,259
9		CD-WA/ ID / AN	19,804,863	10,148,411	2,861,499	2,268,155	15,278,065	3,006,912	847,845	672,041	4,526,798	0	0
		TOTAL ACCOUNT	163,420,333	23,224,934	9,398,499	95,436,258	128,059,691	3,606,145	1,136,364	20,902,616	25,645,125	748,921	8,966,596
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	288,672	0	6,846	281,826	288,672	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275
7		CD-AA	844,838	0	0	592,333	592,333	0	0	174,949	174,949	0	77,556
9		CD-WA/ ID / AN	17,128	0	6,485	6,728	13,213	0	1,921	1,994	3,915	0	0
		TOTAL ACCOUNT	1,160,619	0	13,331	880,887	894,218	0	1,921	177,557	179,478	9,092	77,831
		TOTAL GENERAL PLANT	655,067,665	90,314,820	42,221,910	332,449,950	464,986,680	52,348,925	8,396,912	84,497,681	145,243,518	11,859,067	32,978,400

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
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,089,615	319,716	0	11,769,899	12,089,615	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,726,228	319,716	0	16,282,315	16,602,031	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,605,220	4,169,579	0	22,435,641	26,605,220	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	316,314	0	0	0	0	0	0	0	0	316,314	0	316,314
8		GD-AA	424,680	0	0	0	0	0	0	293,178	293,178	0	131,502	131,502
7		CD-AA	123,246,348	0	0	86,410,479	86,410,479	0	0	25,521,854	25,521,854	0	11,314,015	11,314,015
9		CD-WA / ID / AN	888,121	222,426	0	462,697	685,123	65,904	0	137,094	202,998	0	0	0
		TOTAL ACCOUNT	151,480,683	4,392,005	0	109,308,817	113,700,822	65,904	0	25,952,126	26,018,030	316,314	11,445,517	11,761,831
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,674,120	0	0	3,674,120	3,674,120	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	44,464	0	0	0	0	0	0	30,696	30,696	0	13,768	13,768
7		CD-AA	23,354,979	0	0	16,374,643	16,374,643	0	0	4,836,349	4,836,349	0	2,143,987	2,143,987
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	27,073,563	0	0	20,048,763	20,048,763	0	0	4,867,045	4,867,045	0	2,157,755	2,157,755
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642	0
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	274,982	0	0	274,982	274,982	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	15,081,426	0	0	10,573,889	10,573,889	0	0	3,123,062	3,123,062	0	1,384,475	1,384,475	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	15,356,408	0	0	10,848,871	10,848,871	0	0	3,123,062	3,123,062	0	1,384,475	1,384,475	0
	TOTAL		370,249,760	20,827,063	0	253,650,439	274,477,502	5,336,113	771,517	61,664,712	67,772,342	742,265	27,257,651	27,999,916	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(71,836,057)	(50,365,696)	(14,875,811)	(6,594,550)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(636,073)	(636,073)	0	0
7	282919	CD-AA	(5,876,996)	(4,120,480)	(1,217,008)	(539,508)
7	283750	CD-AA	91,821	64,378	19,014	8,429
		Total	<u>(78,257,305)</u>	<u>(55,057,871)</u>	<u>(16,073,805)</u>	<u>(7,125,629)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,410,271	6,410,271	0	0	0	0	6,410,271
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	919	919	0	0	0	0	919
7/4	154550 Supply Chain Average Cost Variance	0	0	(157)	(157)	0	0	0	0	(157)
7/4	154560 Supply Chain Invoice Price Variance	0	0	74	74	0	0	0	0	74
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	123,624,324	57,383,047	0	181,007,371	105,320,826	49,125,176	18,303,498	8,257,871	0
TOTAL		123,624,324	57,383,047	6,411,107	187,418,478	105,320,826	49,125,176	18,303,498	8,257,871	6,411,107

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.112%	20.708%	9.180%	33.057%	28.254%	100.000%