

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,853,959	12,475,773	5,378,186
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,853,959	12,475,773	5,378,186
E-APL	Electric Net Rate Base	3,265,186,950	2,187,079,239	1,078,107,711
	RATE OF RETURN	0.547%	0.570%	0.499%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	11-01-2023 thru 11-30-2023	415,400 100.000%	269,924 64.979%	145,476 35.021%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2023 thru 11-30-2023	3,261,146 100.000%	1,957,797 60.034%	1,303,349 39.966%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	10-01-2023 thru 11-30-2023	1,600,872,834	1,103,412,586	497,460,248	
		Percent		100.000%	68.926%	31.074%	
11		Book Depreciation	11-01-2023 thru 11-30-2023	12,802,764	8,494,142	4,308,622	
		Percent		100.000%	66.346%	33.654%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	10-01-2023 thru 11-30-2023	3,687,941,007 100.000%	2,459,019,835 66.677%	1,228,921,172 33.323%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2023 thru 11-30-2023	295,793,772 100.000%	200,450,046 67.767%	95,343,726 32.233%
14		Net Allocated Schedule M's - AMA Percent	11-01-2023 thru 11-30-2023	-36,970,918 100.000%	-24,808,735 67.103%	-12,162,183 32.897%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:
E-OPS-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	35,929,641	0	35,929,641	23,121,215	0	23,121,215	12,808,426	0	12,808,426
99	442200	Commercial - Firm & Int.	28,719,032	0	28,719,032	20,524,736	0	20,524,736	8,194,296	0	8,194,296
1	442300	Industrial	10,296,406	0	10,296,406	5,565,362	0	5,565,362	4,731,044	0	4,731,044
99	444000	Public Street & Highway Lighting	703,622	0	703,622	443,204	0	443,204	260,418	0	260,418
99	448000	Interdepartmental Revenue	134,465	0	134,465	113,234	0	113,234	21,231	0	21,231
99	499XXX	Unbilled Revenue	8,202,781	0	8,202,781	5,268,125	0	5,268,125	2,934,656	0	2,934,656
TOTAL SALES TO ULTIMATE CUSTOMERS			83,985,947	0	83,985,947	55,035,876	0	55,035,876	28,950,071	0	28,950,071
1	447XXX	Sales for Resale	0	21,317,570	21,317,570	0	13,728,515	13,728,515	0	7,589,055	7,589,055
TOTAL SALES OF ELECTRICITY			83,985,947	21,317,570	105,303,517	55,035,876	13,728,515	68,764,391	28,950,071	7,589,055	36,539,126
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	7,238	0	7,238	3,210	0	3,210	4,028	0	4,028
1	453000	Sales of Water & Water Power	0	51,833	51,833	0	33,380	33,380	0	18,453	18,453
1	454000	Rent from Electric Property	569,796	67,074	636,870	450,028	43,196	493,224	119,768	23,878	143,646
1	454100	Rent from Trnsmission Joint Use	14,550	0	14,550	5,160	0	5,160	9,390	0	9,390
1	456XXX	Other Electric Revenues	(925,149)	6,419,898	5,494,749	(178,156)	4,134,414	3,956,258	(746,993)	2,285,484	1,538,491
TOTAL OTHER OPERATING REVENUE			(333,565)	6,538,805	6,205,240	280,242	4,210,990	4,491,232	(613,807)	2,327,815	1,714,008
TOTAL ELECTRIC REVENUE			83,652,382	27,856,375	111,508,757	55,316,118	17,939,505	73,255,623	28,336,264	9,916,870	38,253,134

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	13,756	13,756	0	8,859	8,859	0	4,897	4,897
1	501XXX	Fuel	0	3,895,318	3,895,318	0	2,508,585	2,508,585	0	1,386,733	1,386,733
1	502000	Steam Expense	0	351,640	351,640	0	226,456	226,456	0	125,184	125,184
1	505000	Electric Expense	0	64,730	64,730	0	41,686	41,686	0	23,044	23,044
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	557,648	557,648	0	359,125	359,125	0	198,523	198,523
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	61,462	0	61,462	0	0	0	61,462	0	61,462
MAINTENANCE											
1	510000	Supervision & Engineering	0	35,306	35,306	0	22,737	22,737	0	12,569	12,569
1	511000	Structures	0	120,544	120,544	0	77,630	77,630	0	42,914	42,914
1	512000	Boiler Plant	0	495,984	495,984	0	319,414	319,414	0	176,570	176,570
1	513000	Electric Plant	0	32,672	32,672	0	21,041	21,041	0	11,631	11,631
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	381,422	381,422	0	245,636	245,636	0	135,786	135,786
TOTAL STEAM POWER GENERATION EXP			61,462	5,949,020	6,010,482	0	3,831,169	3,831,169	61,462	2,117,851	2,179,313
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	213,029	213,029	0	137,191	137,191	0	75,838	75,838
1	536000	Water for Power	0	96,132	96,132	0	61,909	61,909	0	34,223	34,223
1	537000	Hydraulic Expense	570,904	288,214	859,118	374,684	185,610	560,294	196,220	102,604	298,824
1	538000	Electric Expense	0	506,669	506,669	0	326,295	326,295	0	180,374	180,374
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	159,145	159,145	0	102,489	102,489	0	56,656	56,656
1	540000	Rent	0	136,056	136,056	0	87,620	87,620	0	48,436	48,436
1	540100	MT Trust Funds Land Settlement Rents	492,666	0	492,666	317,277	0	317,277	175,389	0	175,389
MAINTENANCE											
1	541000	Supervision & Engineering	0	45,264	45,264	0	29,150	29,150	0	16,114	16,114
1	542000	Structures	0	32,123	32,123	0	20,687	20,687	0	11,436	11,436
1	543000	Reservoirs, Dams, & Waterways	0	4,750	4,750	0	3,059	3,059	0	1,691	1,691
1	544000	Electric Plant	0	215,662	215,662	0	138,886	138,886	0	76,776	76,776
1	545000	Miscellaneous Hydraulic Plant	0	53,928	53,928	0	34,730	34,730	0	19,198	19,198
TOTAL HYDRO POWER GENERATION EXP			1,063,570	1,750,972	2,814,542	691,961	1,127,626	1,819,587	371,609	623,346	994,955
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	36,627	36,627	0	23,588	23,588	0	13,039	13,039
1	547XXX	Fuel	0	14,838,486	14,838,486	0	9,555,985	9,555,985	0	5,282,501	5,282,501
1	548000	Generation Expense	0	399,584	399,584	0	257,332	257,332	0	142,252	142,252
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	81,848	81,848	0	52,710	52,710	0	29,138	29,138
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
MAINTENANCE											
1	551000	Supervision & Engineering	0	54,345	54,345	0	34,998	34,998	0	19,347	19,347
1	552000	Structures	0	7,429	7,429	0	4,784	4,784	0	2,645	2,645
1	553000	Generating & Electric Equipment	0	169,840	169,840	0	109,377	109,377	0	60,463	60,463
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	76,025	76,025	0	48,960	48,960	0	27,065	27,065
TOTAL OTHER POWER GENERATION EXP			0	15,670,535	15,670,535	0	10,091,824	10,091,824	0	5,578,711	5,578,711

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	943,446	18,898,898	19,842,344	0	12,170,890	12,170,890	943,446	6,728,008	7,671,454
1	556000	System Control & Load Dispatching	0	78,537	78,537	0	50,578	50,578	0	27,959	27,959
E-557	557XXX	Other Expense	1,985,122	5,068,694	7,053,816	(45,067)	3,264,239	3,219,172	2,030,189	1,804,455	3,834,644
TOTAL OTHER POWER SUPPLY EXPENSE			2,928,568	24,046,129	26,974,697	(45,067)	15,485,707	15,440,640	2,973,635	8,560,422	11,534,057
TOTAL PRODUCTION OPERATING EXP			4,053,600	47,416,656	51,470,256	646,894	30,536,326	31,183,220	3,406,706	16,880,330	20,287,036
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	154,451	154,451	0	99,466	99,466	0	54,985	54,985
1	561000	Load Dispatching	0	264,247	264,247	0	170,175	170,175	0	94,072	94,072
1	562000	Station Expense	0	50,056	50,056	0	32,236	32,236	0	17,820	17,820
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	11,834	11,834	0	7,621	7,621	0	4,213	4,213
1	565XXX	Transmission of Electricity by Others	0	1,402,141	1,402,141	0	902,979	902,979	0	499,162	499,162
1	566000	Miscellaneous Transmission Expense	0	752,636	752,636	0	484,698	484,698	0	267,938	267,938
1	567000	Rent	0	44,720	44,720	0	28,800	28,800	0	15,920	15,920
MAINTENANCE											
1	568000	Supervision & Engineering	0	23,618	23,618	0	15,210	15,210	0	8,408	8,408
1	569000	Structures	0	43,769	43,769	0	28,187	28,187	0	15,582	15,582
1	570000	Station Equipment	0	(22,326)	(22,326)	0	(14,378)	(14,378)	0	(7,948)	(7,948)
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	196	122,250	122,446	0	78,729	78,729	196	43,521	43,717
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,579	5,579	0	3,593	3,593	0	1,986	1,986
TOTAL TRANSMISSION OPERATING EXP			196	2,852,975	2,853,171	0	1,837,316	1,837,316	196	1,015,659	1,015,855

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

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,290,473	2,674,545	3,965,018	925,574	1,722,407	2,647,981	364,899	952,138	1,317,037
E-DEPX		Depreciation Expense-Transmission	66,607	1,728,056	1,794,663	43,532	1,112,868	1,156,400	23,075	615,188	638,263
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,466	98,466	0	63,412	63,412	0	35,054	35,054
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	29,097	0	29,097	23,215	0	23,215	5,882	0	5,882
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(242,917)	0	(242,917)	(122,834)	0	(122,834)	(120,083)	0	(120,083)
99	407434	EIM Deferred O&M	(8,117)	0	(8,117)	0	0	0	(8,117)	0	(8,117)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,387,593)	0	(1,387,593)	(920,763)	0	(920,763)	(466,830)	0	(466,830)
99	407451	Deferral CEIP	(65,410)	0	(65,410)	(65,410)	0	(65,410)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(170,698)	0	(170,698)	0	0	0	(170,698)	0	(170,698)
99	407494	Amortization of Schedule 98 REC Rev	(7,113)	0	(7,113)	(7,113)	0	(7,113)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,385,467	1,385,467	0	892,241	892,241	0	493,226	493,226
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(473,030)	5,978,899	5,505,869	(204,020)	3,850,411	3,646,391	(269,010)	2,128,488	1,859,478
		TOTAL PRODUCTION & TRANSMISSION EXPEN	3,580,766	56,248,530	59,829,296	442,874	36,224,053	36,666,927	3,137,892	20,024,477	23,162,369

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	61,384	267,335	328,719	50,820	160,492	211,312	10,564	106,843	117,407
3	582000	Station Expense	67,090	9,949	77,039	43,428	5,973	49,401	23,662	3,976	27,638
3	583000	Overhead Line Expense	241,905	125,521	367,426	150,175	75,355	225,530	91,730	50,166	141,896
3	584000	Underground Line Expense	163,985	0	163,985	97,413	0	97,413	66,572	0	66,572
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	177,570	2,455	180,025	152,606	1,474	154,080	24,964	981	25,945
3	587000	Customer Installations Expense	71,441	8,155	79,596	49,684	4,896	54,580	21,757	3,259	25,016
3	588000	Miscellaneous Distribution Expense	367,159	320,043	687,202	293,990	192,135	486,125	73,169	127,908	201,077
3	589000	Rent	0	23,979	23,979	0	14,396	14,396	0	9,583	9,583
MAINTENANCE:											
3	590000	Supervision & Engineering	15,055	79,813	94,868	8,415	47,915	56,330	6,640	31,898	38,538
3	591000	Structures	24,533	3,328	27,861	16,167	1,998	18,165	8,366	1,330	9,696
3	592000	Station Equipment	57,180	6,806	63,986	43,071	4,086	47,157	14,109	2,720	16,829
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,873,989	(338)	1,873,651	949,288	(203)	949,085	924,701	(135)	924,566
3	594000	Underground Lines	74,583	0	74,583	50,397	0	50,397	24,186	0	24,186
3	595000	Line Transformers	20,765	0	20,765	14,242	0	14,242	6,523	0	6,523
3	596000	Street Light & Signal System Maintenance Exp	8,955	0	8,955	8,829	0	8,829	126	0	126
3	597000	Meters	20,250	0	20,250	19,671	0	19,671	579	0	579
3	598000	Miscellaneous Distribution Expense	15,303	38,908	54,211	9,601	23,358	32,959	5,702	15,550	21,252
TOTAL DISTRIBUTION OPERATING EXP			3,261,147	885,954	4,147,101	1,957,797	531,875	2,489,672	1,303,350	354,079	1,657,429
E-DEPX		Depreciation Expense-Distribution	5,166,699	7,372	5,174,071	3,414,683	4,426	3,419,109	1,752,016	2,946	1,754,962
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,676	0	9,676	9,676	0	9,676	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,785,082	0	4,785,082	4,299,711	0	4,299,711	485,371	0	485,371
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,961,457	7,372	9,968,829	7,724,070	4,426	7,728,496	2,237,387	2,946	2,240,333
TOTAL DISTRIBUTION EXPENSES			13,222,604	893,326	14,115,930	9,681,867	536,301	10,218,168	3,540,737	357,025	3,897,762

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	5,065	5,065	0	3,291	3,291	0	1,774	1,774
2	902000	Meter Reading Expenses	46,517	10,488	57,005	30,870	6,815	37,685	15,647	3,673	19,320
2	903XXX	Customer Records & Collection Expenses	77,141	456,309	533,450	41,474	296,505	337,979	35,667	159,804	195,471
2	904000	Uncollectible Accounts	1,224,827	0	1,224,827	1,080,226	0	1,080,226	144,601	0	144,601
2	905000	Misc Customer Accounts	0	12,499	12,499	0	8,122	8,122	0	4,377	4,377
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,348,485	484,361	1,832,846	1,152,570	314,733	1,467,303	195,915	169,628	365,543
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,918,614	24,636	2,943,250	2,641,441	16,008	2,657,449	277,173	8,628	285,801
2	909000	Advertising	31,949	23,087	55,036	29,968	15,002	44,970	1,981	8,085	10,066
2	910000	Misc Customer Service & Info Exp	0	9,140	9,140	0	5,939	5,939	0	3,201	3,201
TOTAL CUSTOMER SERVICE & INFO EXP			2,950,563	56,863	3,007,426	2,671,409	36,949	2,708,358	279,154	19,914	299,068
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	(5)	0	(5)	(5)	0	(5)	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			(5)	0	(5)	(5)	0	(5)	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	152,130	2,658,451	2,810,581	79,678	1,779,647	1,859,325	72,452	878,804	951,256
4	921000	Office Supplies & Expenses	50	291,358	291,408	0	195,044	195,044	50	96,314	96,364
4	922000	Admin Exp Transferred--Credit	0	(11,387)	(11,387)	0	(7,623)	(7,623)	0	(3,764)	(3,764)
4	923000	Outside Services Employed	278,613	957,917	1,236,530	277,476	641,258	918,734	1,137	316,659	317,796
4	924000	Property Insurance Premium	0	235,078	235,078	0	157,368	157,368	0	77,710	77,710
4	925XXX	Injuries and Damages	307,932	605,544	913,476	205,334	405,369	610,703	102,598	200,175	302,773
4	926XXX	Employee Pensions and Benefits	302,692	747,251	1,049,943	235,486	500,232	735,718	67,206	247,019	314,225
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	307,419	383,561	690,980	260,331	247,013	507,344	47,088	136,548	183,636
4	930000	Miscellaneous General Expenses	27,682	396,596	424,278	27,422	265,493	292,915	260	131,103	131,363
4	931000	Rents	2,555	83,977	86,532	0	56,217	56,217	2,555	27,760	30,315
4	935000	Maintenance of General Plant	143,390	982,941	1,126,331	102,863	658,010	760,873	40,527	324,931	365,458
TOTAL ADMIN & GEN OPERATING EXP			1,522,563	7,331,287	8,853,850	1,188,590	4,898,028	6,086,618	333,973	2,433,259	2,767,232

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	285,136	1,583,876	1,869,012	210,358	1,060,294	1,270,652	74,778	523,582	598,360
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	168,966	3,604,363	3,773,329	168,966	2,412,869	2,581,835	0	1,191,494	1,191,494
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,631	151,021	174,652	18,540	100,696	119,236	5,091	50,325	55,416
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	632,323	0	632,323	461,138	0	461,138	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	10,116	0	10,116	10,116	0	10,116	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(963,556)	0	(963,556)	(963,556)	0	(963,556)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(593,266)	0	(593,266)	(568,628)	0	(568,628)	(24,638)	0	(24,638)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(38,062)	0	(38,062)	(16,755)	0	(16,755)	(21,307)	0	(21,307)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	91,829	637,320	729,149	69,530	426,641	496,171	22,299	210,679	232,978
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(269,963)	6,036,646	5,766,683	(345,620)	4,040,694	3,695,074	75,657	1,995,952	2,071,609
		TOTAL ADMIN & GENERAL EXPENSES	1,252,600	13,367,933	14,620,533	842,970	8,938,722	9,781,692	409,630	4,429,211	4,838,841
		TOTAL EXPENSES BEFORE FIT	22,355,013	71,051,013	93,406,026	14,791,685	46,050,758	60,842,443	7,563,328	25,000,255	32,563,583
		NET OPERATING INCOME (LOSS) BEFORE FIT			18,102,731			12,413,180			5,689,551
E-FIT		FEDERAL INCOME TAX			(3,905,676)			(2,903,031)			(1,002,645)
E-FIT		DEFERRED FEDERAL INCOME TAX			4,194,847			2,866,455			1,328,392
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			17,853,959			12,475,773			5,378,186

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	64.979%	35.021%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.034%	39.966%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	31,700	80,244	111,944	28,500	51,677	80,177	3,200	28,567	31,767
1	456010	Other Electric Rev-Financial	0	(1,361,362)	(1,361,362)	0	(876,717)	(876,717)	0	(484,645)	(484,645)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,207,511	3,207,511	0	2,065,637	2,065,637	0	1,141,874	1,141,874
1	456016	Other Electric Rev-Resource Opt	0	529,574	529,574	0	341,046	341,046	0	188,528	188,528
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	37,536	37,536	0	24,173	24,173	0	13,363	13,363
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	87,040	0	87,040	71,728	0	71,728	15,312	0	15,312
1	456100	Transmission Revenue of Others	0	2,454,892	2,454,892	0	1,580,950	1,580,950	0	873,942	873,942
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	100,480	100,480	0	64,709	64,709	0	35,771	35,771
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	(854,929)	0	(854,929)	104,493	0	104,493	(959,422)	0	(959,422)
1	456329	Amortization Res Decoupling Deferral	2,285,588	0	2,285,588	1,616,610	0	1,616,610	668,978	0	668,978
1	456338	Non-res Decoupling Deferred Rev	(2,701,425)	0	(2,701,425)	(2,159,557)	0	(2,159,557)	(541,868)	0	(541,868)
1	456339	Amortization Non-res Decoupling	194,332	0	194,332	149,356	0	149,356	44,976	0	44,976
1	456380	Other Electric Revenue-Clearwater	30,349	0	30,349	0	0	0	30,349	0	30,349
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(574,905)	(574,905)	0	(370,239)	(370,239)	0	(204,666)	(204,666)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	574,905	574,905	0	370,239	370,239	0	204,666	204,666
1	456730	Other Elec Rev-Intraco Thermal	0	998,166	998,166	0	642,819	642,819	0	355,347	355,347
TOTAL ACCOUNT 456			(925,148)	6,419,899	5,494,751	(178,156)	4,134,414	3,956,258	(746,992)	2,285,485	1,538,493

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	15,742,792	15,742,792	0	10,138,358	10,138,358	0	5,604,434	5,604,434
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	53,354	53,354	0	34,360	34,360	0	18,994	18,994
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	943,446	0	943,446	0	0	0	943,446	0	943,446
1	555550	Non Monetary - Exchange Power	0	(99,304)	(99,304)	0	(63,952)	(63,952)	0	(35,352)	(35,352)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	38,941	38,941	0	25,078	25,078	0	13,863	13,863
1	555710	Intercompany Purchase	0	100,480	100,480	0	64,709	64,709	0	35,771	35,771
1	555740	Purchased Power - EIM	0	3,062,635	3,062,635	0	1,972,337	1,972,337	0	1,090,298	1,090,298
TOTAL ACCOUNT 555			943,446	18,898,898	19,842,344	0	12,170,890	12,170,890	943,446	6,728,008	7,671,454

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,562	511,464	516,026	4,562	329,383	333,945	0	182,081	182,081
1	557010	Other Power Supply Expense - Financial	0	371,400	371,400	0	239,182	239,182	0	132,218	132,218
1	557018	Merchandise Processing Fee	0	3,982	3,982	0	2,564	2,564	0	1,418	1,418
1	557150	Fuel - Economic Dispatch	0	1,473,992	1,473,992	0	949,251	949,251	0	524,741	524,741
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	359,857	0	359,857	(132,777)	0	(132,777)	492,634	0	492,634
1	557165	Other Resource Costs-CAISO Charges	0	5,019	5,019	0	3,232	3,232	0	1,787	1,787
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	28,509	28,509	0	18,360	18,360	0	10,149	10,149
1	557171	REC Broker Fees	0	685	685	0	441	441	0	244	244
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	31,827	0	31,827	31,827	0	31,827	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(1,609,554)	0	(1,609,554)	(1,609,554)	0	(1,609,554)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,345,959	0	1,345,959	1,345,959	0	1,345,959	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	346,634	0	346,634	346,634	0	346,634	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(73,176)	0	(73,176)	(73,176)	0	(73,176)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	283,713	0	283,713	0	0	0	283,713	0	283,713
99	557390	Idaho PCA Amortization	1,227,077	0	1,227,077	0	0	0	1,227,077	0	1,227,077
1	557395	Optional Renewable Power Expense Offset	0	56	56	0	36	36	0	20	20
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	985,494	985,494	0	634,658	634,658	0	350,836	350,836
1	557711	Turbine Gas Bookout Offset	0	(985,494)	(985,494)	0	(634,658)	(634,658)	0	(350,836)	(350,836)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,673,587	2,673,587	0	1,721,790	1,721,790	0	951,797	951,797
TOTAL ACCOUNT 557			1,985,122	5,068,694	7,053,816	(45,067)	3,264,239	3,219,172	2,030,189	1,804,455	3,834,644

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	13,884	24,636	38,520	5,939	16,008	21,947	7,945	8,628	16,573
99	908600	Public Purpose Tariff Rider Expense Offset	2,432,999	0	2,432,999	2,108,468	0	2,108,468	324,531	0	324,531
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	471,731	0	471,731	527,034	0	527,034	(55,303)	0	(55,303)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,918,614	24,636	2,943,250	2,641,441	16,008	2,657,449	277,173	8,628	285,801

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.979%	35.021%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.96%	55.96%
2	Cost of Debt		4.977%	4.982%
	Total Weighted Cost		2.785%	2.788%
E-APL	Net Rate Base	3,265,186,950	2,187,079,239	1,078,107,711
	Interest Deduction for FIT Calculation	90,967,800	60,910,157	30,057,643
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	111,508,757	73,255,623	38,253,134
E-OPS	Less: Operating & Maintenance Expense	72,164,645	45,772,482	26,392,163
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,341,683	9,381,838	4,959,845
E-OTX	Less: Taxes Other than FIT	6,899,698	5,688,123	1,211,575
	Net Operating Income Before FIT	18,102,731	12,413,180	5,689,551
E-INT	Less: Monthly Interest Expense	7,580,650	5,075,846	2,504,804
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(29,118,328)	(21,161,289)	(7,957,039)
	Taxable Net Operating Income	(18,598,456)	(13,823,955)	(4,774,501)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,905,676)	(2,903,031)	(1,002,645)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(3,905,676)	(2,903,031)	(1,002,645)
E-DTE	Deferred FIT	5,390,057	3,974,386	1,415,671
E-DTE	Customer Tax Credit Amortization	(1,195,210)	(1,107,931)	(87,279)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	248,772	(62,593)	311,365

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-1A
For Month Ended November 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	6,987,557	9,756,746	16,744,303	4,772,789	6,416,471	11,189,260	2,214,768	3,340,275	5,555,043
12	997001 Contributions In Aid of Construction	0	783,333	783,333	0	522,303	522,303	0	261,030	261,030
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	133,877	133,877	0	89,265	89,265	0	44,612	44,612
99	997007 Idaho PCA	1,502,673	0	1,502,673	0	0	0	1,502,673	0	1,502,673
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	25,992	25,992	0	17,331	17,331	0	8,661	8,661
99	997018 DSM Tariff Rider	(2,133,931)	0	(2,133,931)	(1,480,965)	0	(1,480,965)	(652,966)	0	(652,966)
12	997020 FAS87 Current Pension Accrual	0	(199,916)	(199,916)	0	(133,298)	(133,298)	0	(66,618)	(66,618)
12	997027 Uncollectibles	936,922	(169,855)	767,067	804,327	(113,254)	691,073	132,595	(56,601)	75,994
99	997031 Decoupling Mechanism	1,076,435	0	1,076,435	289,098	0	289,098	787,337	0	787,337
12	997032 Interest Rate Swaps	0	356,618	356,618	0	237,782	237,782	0	118,836	118,836
99	997033 BPA Residential Exchange	(50,474)	0	(50,474)	(28,090)	0	(28,090)	(22,384)	0	(22,384)
99	997034 Montana Hydro Settlement	0	(24,450,400)	(24,450,400)	18,251	(16,367,831)	(16,349,580)	(18,251)	(8,082,569)	(8,100,820)
99	997035 Leases	0	42,279	42,279	0	28,303	28,303	0	13,976	13,976
99	997043 Washington Deferred Power Costs	(231,768)	0	(231,768)	(231,768)	0	(231,768)	0	0	0
12	997044 Non-Monetary Power Costs	0	(99,304)	(99,304)	0	(66,213)	(66,213)	0	(33,091)	(33,091)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(276,854)	(276,854)	0	(184,598)	(184,598)	0	(92,256)	(92,256)
12	997049 Tax Depreciation	0	(14,661,459)	(14,661,459)	0	(9,775,821)	(9,775,821)	0	(4,885,638)	(4,885,638)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,226	22,226	0	11,108	11,108
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,123	49,123	0	24,550	24,550
99	997065 Amortization - Unbilled Revenue Add-Ins	701,994	0	701,994	329,850	0	329,850	372,144	0	372,144
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	107,333	107,333	0	59,333	59,333
12	997080 Book Transportation Depreciation	0	86,458	86,458	0	57,648	57,648	0	28,810	28,810
12	997081 Deferred Compensation	0	(4,450)	(4,450)	0	(2,967)	(2,967)	0	(1,483)	(1,483)
4	997082 Meal Disallowances	0	44,841	44,841	0	30,018	30,018	0	14,823	14,823
12	997083 Paid Time Off	0	183,262	183,262	0	122,194	122,194	0	61,068	61,068
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(86,877)	0	(86,877)	0	0	0	(86,877)	0	(86,877)
99	997095 WA REC Deferral	273,458	0	273,458	273,458	0	273,458	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,818	1,818	0	909	909
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(6,708,333)	(6,708,333)	0	(4,472,915)	(4,472,915)	0	(2,235,418)	(2,235,418)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	8,094	(18,501)	(10,407)	0	(12,336)	(12,336)	8,094	(6,165)	1,929
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(340,822)	0	(340,822)	(214,133)	0	(214,133)	(126,689)	0	(126,689)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended November 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	997119 AFUDC Tax CPI	0	444,254	444,254	0	296,215	296,215	0	148,039	148,039
99	997120 Transportation Tax Disallowance	0	5,576	5,576	0	3,718	3,718	0	1,858	1,858
99	997122 Regulatory Fees	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	(983,155)	0	(983,155)	(963,556)	0	(963,556)	(19,599)	0	(19,599)
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(467,665)	(467,665)	0	(311,825)	(311,825)	0	(155,840)	(155,840)
99	997129 Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,394,661)	(1,394,661)	0	(697,006)	(697,006)
99	997130 Wild Fire Resiliency Deferral	(5,097)	0	(5,097)	(151,644)	0	(151,644)	146,547	0	146,547
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(65,410)	0	(65,410)	(65,410)	0	(65,410)	0	0	0
99	997138 Intervenor Funding	9,411	0	9,411	9,411	0	9,411	0	0	0
99	997139 Pension Settlement	0	37,848	37,848	0	25,236	25,236	0	12,612	12,612
99	997140 Insurance Balancing	(20,301)	0	(20,301)	(20,301)	0	(20,301)	0	0	0
99	997141 CCA	61,462	0	61,462	0	0	0	61,462	0	61,462
99	997143 Depreciation Rate Deferral	(106,084)	0	(106,084)	0	0	0	(106,084)	0	(106,084)
	TOTAL SCHEDULE M ADJUSTMENTS	7,852,592	(36,970,920)	(29,118,328)	3,647,446	(24,808,735)	(21,161,289)	4,205,146	(12,162,185)	(7,957,039)

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%	66.677%	33.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-1A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	5,887,489	5,887,489	0	3,925,601	3,925,601	0	1,961,888	1,961,888
99	410100	Deferred Federal Income Tax Expense - Washingto	442,674	0	442,674	442,674	0	442,674	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(293,471)	0	(293,471)	0	0	0	(293,471)	0	(293,471)
	410100	Total	149,203	5,887,489	6,036,692	442,674	3,925,601	4,368,275	(293,471)	1,961,888	1,668,417
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(931,961)	(931,961)	0	(621,404)	(621,404)	0	(310,557)	(310,557)
99	411100	Deferred Federal Income Tax Expense - Washingto	15,192	0	15,192	15,192	0	15,192	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(56,517)	0	(56,517)	0	0	0	(56,517)	0	(56,517)
	411100	Total	(41,325)	(931,961)	(973,286)	15,192	(621,404)	(606,212)	(56,517)	(310,557)	(367,074)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	212,323	0	212,323	212,323	0	212,323	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	114,328	0	114,328	0	0	0	114,328	0	114,328
	410193	Total	326,651	0	326,651	212,323	0	212,323	114,328	0	114,328
Total Deferred Federal Income Tax Expense			434,529	4,955,528	5,390,057	670,189	3,304,197	3,974,386	(235,660)	1,651,331	1,415,671
99	411193	Customer Tax Credit Amortization - Washington	(1,107,931)	0	(1,107,931)	(1,107,931)	0	(1,107,931)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(87,279)	0	(87,279)	0	0	0	(87,279)	0	(87,279)
	411193	Total	(1,195,210)	0	(1,195,210)	(1,107,931)	0	(1,107,931)	(87,279)	0	(87,279)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.677%			33.323%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	13,053	13,053	0	8,406	8,406	0	4,647	4,647
1	408140	State Kwh Generation Tax	0	89,534	89,534	0	57,660	57,660	0	31,874	31,874
1	408150	R&P Property Tax--Production	0	934,040	934,040	0	601,522	601,522	0	332,518	332,518
1	408180	R&P Property Tax--Transmission	0	348,840	348,840	0	224,653	224,653	0	124,187	124,187
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,385,467	1,385,467	0	892,241	892,241	0	493,226	493,226
DISTRIBUTION											
99	408110	State Excise Tax	2,103,156	0	2,103,156	2,103,156	0	2,103,156	0	0	0
99	408120	Municipal Occupation & License Tax	2,025,706	0	2,025,706	1,692,808	0	1,692,808	332,898	0	332,898
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	658,429	0	658,429	503,747	0	503,747	154,682	0	154,682
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,785,082	0	4,785,082	4,299,711	0	4,299,711	485,371	0	485,371
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	91,829	637,320	729,149	69,530	426,641	496,171	22,299	210,679	232,978
TOTAL A&G			91,829	637,320	729,149	69,530	426,641	496,171	22,299	210,679	232,978
TOTAL TAXES OTHER THAN FIT			4,876,911	2,022,787	6,899,698	4,369,241	1,318,882	5,688,123	507,670	703,905	1,211,575

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended November 30, 2023

Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,175,000	7,175,000	0	4,620,700	4,620,700	0	2,554,300	2,554,300
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	987,036	987,036	0	635,651	635,651	0	351,385	351,385
1	182381	CDA Settlement Past Storage	0	26,669,916	26,669,916	0	17,175,426	17,175,426	0	9,494,490	9,494,490
1	302000	Franchises & Consents	2,755,029	44,049,218	46,804,247	2,755,029	28,367,696	31,122,725	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,594,363	104,951,672	110,546,035	5,594,363	70,257,798	75,852,161	0	34,693,874	34,693,874
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	27,602,169	27,602,169	0	18,477,720	18,477,720	0	9,124,449	9,124,449
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	10,393,752	58,365	10,452,117	10,393,752	39,071	10,432,823	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	14,116,946	14,116,946	0	9,450,307	9,450,307	0	4,666,639	4,666,639
TOTAL INTANGIBLE PLANT			19,062,860	341,057,158	360,120,018	19,062,860	225,952,413	245,015,273	0	115,104,745	115,104,745
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	111,783,783	29,510,795	141,294,578	73,035,343	19,004,952	92,040,295	38,748,440	10,505,843	49,254,283
1	312000	Boiler Plant	146,625,909	78,540,356	225,166,265	93,312,374	50,579,989	143,892,363	53,313,535	27,960,367	81,273,902
1	313000	Generators	160,547	0	160,547	103,119	0	103,119	57,428	0	57,428
1	314000	Turbogenerator Units	39,568,212	18,668,482	58,236,694	25,864,771	12,022,502	37,887,273	13,703,441	6,645,980	20,349,421
1	315000	Accessory Electric Equipment	18,259,506	12,501,086	30,760,592	11,929,210	8,050,699	19,979,909	6,330,296	4,450,387	10,780,683
1	316000	Miscellaneous Power Plant Equipment	14,818,107	2,476,959	17,295,066	9,682,928	1,595,162	11,278,090	5,135,179	881,797	6,016,976
TOTAL STEAM PRODUCTION PLANT			331,216,064	145,555,260	476,771,324	213,927,745	93,737,587	307,665,332	117,288,319	51,817,673	169,105,992
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	67,141,399	67,141,399	0	43,239,061	43,239,061	0	23,902,338	23,902,338
1	331XXX	Structures & Improvements	0	115,856,194	115,856,194	0	74,611,389	74,611,389	0	41,244,805	41,244,805
1	332XXX	Reservoirs, Dams, & Waterways	0	264,309,309	264,309,309	0	170,215,195	170,215,195	0	94,094,114	94,094,114
1	333000	Waterwheels, Turbines, & Generators	0	236,254,015	236,254,015	0	152,147,586	152,147,586	0	84,106,429	84,106,429
1	334000	Accessory Electric Equipment	0	85,252,723	85,252,723	0	54,902,754	54,902,754	0	30,349,969	30,349,969
1	335XXX	Miscellaneous Power Plant Equipment	0	14,371,045	14,371,045	0	9,254,953	9,254,953	0	5,116,092	5,116,092
1	336000	Roads, Railroads, & Bridges	0	3,888,135	3,888,135	0	2,503,959	2,503,959	0	1,384,176	1,384,176
TOTAL HYDRAULIC PRODUCTION PLANT			0	787,072,820	787,072,820	0	506,874,897	506,874,897	0	280,197,923	280,197,923
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	17,614,131	17,614,131	0	11,343,500	11,343,500	0	6,270,631	6,270,631
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,718	21,070,718	0	13,569,542	13,569,542	0	7,501,176	7,501,176
1	343000	Prime Movers	0	21,436,129	21,436,129	0	13,804,867	13,804,867	0	7,631,262	7,631,262
1	344000	Generators	0	240,135,649	240,135,649	0	154,647,358	154,647,358	0	85,488,291	85,488,291
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	26,574,351	26,574,351	0	17,113,882	17,113,882	0	9,460,469	9,460,469
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	1,634,576	1,634,576	0	1,052,667	1,052,667	0	581,909	581,909
TOTAL OTHER PRODUCTION PLANT			0	329,576,084	329,576,084	0	212,246,997	212,246,997	0	117,329,087	117,329,087
TOTAL PRODUCTION PLANT			331,216,064	1,262,204,164	1,593,420,228	213,927,745	812,859,481	1,026,787,226	117,288,319	449,344,683	566,633,002

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended November 30, 2023

Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,642,345	30,270,703	410,632	19,089,670	19,500,302	217,726	10,552,675	10,770,401
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	10,751	37,372,085	37,382,836	6,926	24,067,623	24,074,549	3,825	13,304,462	13,308,287
1	353XXX	Station Equipment	12,909,697	373,886,882	386,796,579	8,438,848	240,783,152	249,222,000	4,470,849	133,103,730	137,574,579
1	354000	Towers & Fixtures	15,996,374	1,167,384	17,163,758	10,453,530	751,795	11,205,325	5,542,844	415,589	5,958,433
1	355000	Poles & Fixtures	5,418	375,537,059	375,542,477	3,541	241,845,866	241,849,407	1,877	133,691,193	133,693,070
1	356000	Overhead Conductors & Devices	12,533,691	176,665,188	189,198,879	8,190,669	113,772,381	121,963,050	4,343,022	62,892,807	67,235,829
1	357000	Underground Conduit	0	3,188,746	3,188,746	0	2,053,552	2,053,552	0	1,135,194	1,135,194
1	358000	Underground Conductors & Devices	0	6,666,283	6,666,283	0	4,293,086	4,293,086	0	2,373,197	2,373,197
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	42,163,123	1,006,655,275	1,048,818,398	27,555,664	648,285,996	675,841,660	14,607,459	358,369,279	372,976,738
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554
99	360400	Land Easements	4,172,987	0	4,172,987	1,369,757	0	1,369,757	2,803,230	0	2,803,230
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	30,034,097	0	30,034,097	22,346,045	0	22,346,045	7,688,052	0	7,688,052
3	362000	Station Equipment	167,596,990	3,300,956	170,897,946	113,434,381	1,981,696	115,416,077	54,162,609	1,319,260	55,481,869
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	577,911,263	0	577,911,263	384,090,436	0	384,090,436	193,820,827	0	193,820,827
99	365000	Overhead Conductors & Devices	364,512,297	0	364,512,297	228,829,787	0	228,829,787	135,682,510	0	135,682,510
99	366000	Underground Conduit	172,086,240	0	172,086,240	114,579,491	0	114,579,491	57,506,749	0	57,506,749
99	367000	Underground Conductors & Devices	289,407,731	0	289,407,731	192,565,782	0	192,565,782	96,841,949	0	96,841,949
99	368000	Line Transformers	355,661,962	0	355,661,962	248,620,719	0	248,620,719	107,041,243	0	107,041,243
99	369XXX	Services	224,653,298	0	224,653,298	145,284,701	0	145,284,701	79,368,597	0	79,368,597
99	371XXX	Installations on Customers' Premises	10,466,480	0	10,466,480	10,466,480	0	10,466,480	0	0	0
99	370XXX	Meters	87,487,976	0	87,487,976	62,705,794	0	62,705,794	24,782,182	0	24,782,182
99	373XXX	Street Light & Signal Systems	83,592,892	0	83,592,892	55,059,443	0	55,059,443	28,533,449	0	28,533,449
		TOTAL DISTRIBUTION PLANT	2,379,786,982	3,300,956	2,383,087,938	1,589,717,181	1,981,696	1,591,698,877	790,069,801	1,319,260	791,389,061
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,787,404	11,287,830	800,859	6,551,982	7,352,841	699,567	3,235,422	3,934,989
4	390XXX	Structures & Improvements	27,488,447	110,205,689	137,694,136	18,020,351	73,774,994	91,795,345	9,468,096	36,430,695	45,898,791
4	391XXX	Office Furniture & Equipment	2,377,362	50,896,434	53,273,796	2,361,942	34,071,600	36,433,542	15,420	16,824,834	16,840,254
4	392XXX	Transportation Equipment	40,408,297	33,034,260	73,442,557	27,305,054	22,114,125	49,419,179	13,103,243	10,920,135	24,023,378
4	393000	Stores Equipment	861,513	4,282,769	5,144,282	674,421	2,867,014	3,541,435	187,092	1,415,755	1,602,847
4	394000	Tools, Shop & Garage Equipment	3,055,858	18,434,340	21,490,198	1,777,863	12,340,500	14,118,363	1,277,995	6,093,840	7,371,835
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	414,657	3,817,496	4,232,153	398,866	2,555,546	2,954,412	15,791	1,261,950	1,277,741
4	396XXX	Power Operated Equipment	20,764,255	6,130,166	26,894,421	12,864,330	4,103,717	16,968,047	7,899,925	2,026,449	9,926,374
4	397XXX	Communications Equipment	32,256,817	102,404,344	134,661,161	22,867,416	68,552,540	91,419,956	9,389,401	33,851,804	43,241,205
4	398000	Miscellaneous Equipment	10,369	864,123	874,492	0	578,470	578,470	10,369	285,653	296,022
		TOTAL GENERAL PLANT	129,138,001	339,973,812	469,111,813	87,071,102	227,588,669	314,659,771	42,066,899	112,385,143	154,452,042
		TOTAL PLANT IN SERVICE	2,901,367,030	2,953,191,365	5,854,558,395	1,937,334,552	1,916,668,255	3,854,002,807	964,032,478	1,036,523,110	2,000,555,588

RESULTS OF OPERATIONS

Report ID:
E-PLT-1A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Month Ended November 30, 2023

Average of Monthly Averages Basis

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(295,324,743)	(81,506,573)	(376,831,316)	(195,802,505)	(52,490,233)	(248,292,738)	(99,522,238)	(29,016,340)	(128,538,578)
E-ADEP		Hydro Production Plant	0	(202,185,233)	(202,185,233)	0	(130,207,290)	(130,207,290)	0	(71,977,943)	(71,977,943)
E-ADEP		Other Production Plant	0	(178,836,215)	(178,836,215)	0	(115,170,522)	(115,170,522)	0	(63,665,693)	(63,665,693)
E-ADEP		Transmission Plant	(28,017,335)	(256,595,660)	(284,612,995)	(17,177,492)	(165,247,605)	(182,425,097)	(10,839,843)	(91,348,055)	(102,187,898)
E-ADEP		Distribution Plant	(781,648,343)	(566,761)	(782,215,104)	(487,946,042)	(340,249)	(488,286,291)	(293,702,301)	(226,512)	(293,928,813)
E-ADEP		General Plant	(53,580,000)	(119,738,041)	(173,318,041)	(34,053,488)	(80,156,237)	(114,209,725)	(19,526,512)	(39,581,804)	(59,108,316)
TOTAL ACCUMULATED DEPRECIATION			(1,158,570,421)	(839,428,483)	(1,997,998,904)	(734,979,527)	(543,612,136)	(1,278,591,663)	(423,590,894)	(295,816,347)	(719,407,241)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,504,422)	(19,504,422)	0	(12,560,848)	(12,560,848)	0	(6,943,574)	(6,943,574)
E-AAMT		Distribution-Franchises/Misc Intangibles	(560,803)	0	(560,803)	(560,803)	0	(560,803)	0	0	0
E-AAMT		General Plant - 303000	0	(3,903,928)	(3,903,928)	0	(2,610,387)	(2,610,387)	0	(1,293,541)	(1,293,541)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(11,575,972)	(131,543,929)	(143,119,901)	(11,575,972)	(88,059,452)	(99,635,424)	0	(43,484,477)	(43,484,477)
E-AAMT		General Plant - 390200, 396200	0	(1,529,434)	(1,529,434)	0	(1,023,849)	(1,023,849)	0	(505,585)	(505,585)
TOTAL ACCUMULATED AMORTIZATION			(12,136,775)	(156,481,713)	(168,618,488)	(12,136,775)	(104,254,536)	(116,391,311)	0	(52,227,177)	(52,227,177)
TOTAL ACCUMULATED DEPR/AMORT			(1,170,707,196)	(995,910,196)	(2,166,617,392)	(747,116,302)	(647,866,672)	(1,394,982,974)	(423,590,894)	(348,043,524)	(771,634,418)
NET ELECTRIC UTILITY PLANT before ADFIT			1,730,659,834	1,957,281,169	3,687,941,003	1,190,218,250	1,268,801,583	2,459,019,833	540,441,584	688,479,586	1,228,921,170
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	(543,515,627)	(543,515,627)	0	(362,399,915)	(362,399,915)	0	(181,115,712)	(181,115,712)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,227,496)	(47,227,496)	0	(31,615,503)	(31,615,503)	0	(15,611,993)	(15,611,993)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,777,859)	(4,777,859)	0	(3,198,442)	(3,198,442)	0	(1,579,417)	(1,579,417)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,600,682)	(5,600,682)	0	(3,606,839)	(3,606,839)	0	(1,993,843)	(1,993,843)
1		ADFIT - CDA Settlement Costs (283333)	0	(207,278)	(207,278)	0	(133,487)	(133,487)	0	(73,791)	(73,791)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(922,159)	(922,159)	0	(614,868)	(614,868)	0	(307,291)	(307,291)
TOTAL ACCUMULATED DFIT			0	(602,256,138)	(602,256,138)	0	(401,572,426)	(401,572,426)	0	(200,683,712)	(200,683,712)
NET ELECTRIC UTILITY PLANT			1,730,659,834	1,355,025,031	3,085,684,865	1,190,218,250	867,229,157	2,057,447,407	540,441,584	487,795,874	1,028,237,458

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.034%	39.966%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.677%	33.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,730,659,834	1,355,025,031	3,085,684,865	#####	867,229,157	2,057,447,407	540,441,584	487,795,874	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,229,739	43,928,856	52,158,595	6,246,517	29,407,294	35,653,811	1,983,222	14,521,562	16,504,784
4	Accumulated Amortization - AFUDC (182318)	(1,767,980)	(6,935,905)	(8,703,885)	(1,383,262)	(4,643,103)	(6,026,365)	(384,718)	(2,292,802)	(2,677,520)
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)	2,314,621	0	2,314,621	0	0	0	2,314,621	0	2,314,621
99	ADFIT - Boulder Park Disallowed (190040)	59,930	0	59,930	0	0	0	59,930	0	59,930
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337)	14,748,915	0	14,748,915	14,748,915	0	14,748,915	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,333,399	0	22,333,399	22,333,399	0	22,333,399	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,787,286)	0	(7,787,286)	(7,787,286)	0	(7,787,286)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,419,564)	0	(4,419,564)	(1,308,438)	0	(1,308,438)	(3,111,126)	0	(3,111,126)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(16,672,504)	0	(16,672,504)	(16,005,585)	0	(16,005,585)	(666,919)	0	(666,919)
99	ADFIT-Customer Tax Credit (190393)	3,501,226	0	3,501,226	3,361,173	0	3,361,173	140,053	0	140,053
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,373,262)	0	(7,373,262)	(4,332,820)	0	(4,332,820)	(3,040,442)	0	(3,040,442)
99	Colstrip-Regulatory Asset (182327)	18,821,868	0	18,821,868	10,850,438	0	10,850,438	7,971,430	0	7,971,430
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	251,493	0	251,493	440,666	0	440,666	(189,173)	0	(189,173)
99	Colstrip Reg Asset ADFIT (283376)	(2,718,870)	0	(2,718,870)	(1,872,536)	0	(1,872,536)	(846,334)	0	(846,334)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(7,862,125)	0	(7,862,125)	(5,593,871)	0	(5,593,871)	(2,268,254)	0	(2,268,254)
99	Colstrip ARO Liability (230027)	(13,356,175)	0	(13,356,175)	(8,728,263)	0	(8,728,263)	(4,627,912)	0	(4,627,912)
99	Colstrip ARO ADFIT (190376)	2,804,797	0	2,804,797	1,832,935	0	1,832,935	971,862	0	971,862
99	Colstrip ARO ADFIT (283377)	(1,543,571)	0	(1,543,571)	(912,970)	0	(912,970)	(630,601)	0	(630,601)
99	Customer Deposits (235199)	(8,432)	0	(8,432)	(8,432)	0	(8,432)	0	0	0
C-WKC	Working Capital	120,340,450	0	120,340,450	83,045,712	0	83,045,712	37,294,738	0	37,294,738
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	142,509,134	36,992,951	179,502,085	104,867,641	24,764,191	129,631,832	37,641,493	12,228,760	49,870,253
	NET RATE BASE	1,873,168,968	1,392,017,982	3,265,186,950	#####	891,993,348	2,187,079,239	578,083,077	500,024,634	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	354,148	354,148			354,148	354,148		228,071	228,071		126,077	126,077	
	Steam (ED-ID)	364,899	364,899		364,899		364,899				364,899		364,899	
	Steam (ED-WA)	925,574	925,574		925,574		925,574	925,574		925,574			925,574	
1	Hydro (ED-AN)	1,399,439	1,399,439			1,399,439	1,399,439		901,239	901,239		498,200	498,200	
1	Other (ED-AN)	920,958	920,958			920,958	920,958		593,097	593,097		327,861	327,861	
Total Electric Production		3,965,018	3,965,018		1,290,473	2,674,545	3,965,018	925,574	1,722,407	2,647,981	364,899	952,138	1,317,037	
Electric Transmission														
1	ED-AN	1,728,056	1,728,056			1,728,056	1,728,056		1,112,868	1,112,868		615,188	615,188	
	ED-ID	23,075	23,075		23,075		23,075				23,075		23,075	
	ED-WA	43,532	43,532		43,532		43,532	43,532		43,532			43,532	
Total Electric Transmission		1,794,663	1,794,663		66,607	1,728,056	1,794,663	43,532	1,112,868	1,156,400	23,075	615,188	638,263	
Electric Distribution														
3	ED-AN	7,372	7,372			7,372	7,372		4,426	4,426		2,946	2,946	
	ED-ID	1,752,016	1,752,016		1,752,016		1,752,016				1,752,016		1,752,016	
	ED-WA	3,414,683	3,414,683		3,414,683		3,414,683	3,414,683		3,414,683			3,414,683	
Total Electric Distribution		5,174,071	5,174,071		5,166,699	7,372	5,174,071	3,414,683	4,426	3,419,109	1,752,016	2,946	1,754,962	
Gas Underground Storage														
	GD-AN	65,534		65,534										
	GD-OR	10,969			10,969									
Total Gas Underground Storage		76,503		65,534	10,969									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	616,680		616,680										
	GD-WA	1,453,714		1,453,714										
	GD-OR	942,777			942,777									
Total Gas Distribution		3,017,957		2,075,180	942,777									
General Plant														
4	ED-AN	229,972	229,972			229,972	229,972		153,950	153,950		76,022	76,022	
	ED-ID	43,700	43,700		43,700		43,700				43,700		43,700	
	ED-WA	119,367	119,367		119,367		119,367	119,367		119,367			119,367	
7,4	CD-AA	1,861,097	1,304,852	385,396	170,849		1,304,852	1,304,852		873,507		431,345	431,345	
9,4	CD-AN	63,585	49,052	14,533			49,052	49,052		32,837		16,215	16,215	
9	CD-ID	40,286	31,078	9,208		31,078	31,078				31,078		31,078	
9	CD-WA	117,951	90,991	26,960		90,991	90,991			90,991			90,991	
8	GD-AA	29,870		20,621	9,249									
	GD-AN	2,383		2,383										
	GD-ID	4,030		4,030										
	GD-WA	92,002		92,002										
	GD-OR	14,750			14,750									
Total General Plant		2,618,993	1,869,012	555,133	194,848	285,136	1,583,876	1,869,012	210,358	1,060,294	1,270,652	74,778	523,582	598,360
Total Depreciation Expense		16,647,205	12,802,764	2,695,847	1,148,594	6,808,915	5,993,849	12,802,764	4,594,147	3,899,995	8,494,142	2,214,768	2,093,854	4,308,622

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	60.034%	39.966%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	76,533	76,533			76,533	76,533		49,287	49,287		27,246	27,246	
1	Misc Intangible Plt (30300) ED-AN	21,933	21,933			21,933	21,933		14,125	14,125		7,808	7,808	
Total Production/Transmission		98,466	98,466			98,466	98,466		63,412	63,412		35,054	35,054	
Distribution														
	Franchises (302000) ED-WA	9,187	9,187			9,187	9,187	9,187		9,187				
	Misc Intangible Plt (30300) ED-WA	489	489			489	489	489		489				
Total Distribution		9,676	9,676			9,676	9,676	9,676		9,676				
General Plant - 303000														
7,4	CD-AA	34,569	24,237	7,159	3,173				16,225	16,225		8,012	8,012	
9,1	CD-AN	811	626	185		626	626		403	403		223	223	
	GD-ID	1,233		1,233										
	GD-WA	2,072		2,072										
	GD-OR	551			551									
Total General Plant - 303000		39,236	24,863	10,649	3,724		24,863	24,863		16,628	16,628		8,235	8,235
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,220,716	2,959,228	874,026	387,462		2,959,228	2,959,228		1,980,996	1,980,996		978,232	978,232
9,4	CD-AN	10,007	7,720	2,287			7,720	7,720		5,168	5,168		2,552	2,552
9,4	CD-ID	0	0	0		0	0	0				0	0	
9,4	CD-WA	73,851	56,971	16,880		56,971	56,971	56,971		56,971			0	
4	ED-AN	637,415	637,415				637,415	637,415		426,705	426,705		210,710	210,710
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	111,995	111,995			111,995	111,995	111,995		111,995				
8	GD-AA	24,698		17,050	7,648									
	GD-AN	0		0										
	GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plt - 3031XX		5,084,605	3,773,329	910,243	401,033	168,966	3,604,363	3,773,329	168,966	2,412,869	2,581,835	0	1,191,494	1,191,494
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	
4	ED-AN	35,203	35,203			35,203	35,203	35,203		23,566	23,566		11,637	11,637
	GD-OR	0			0									
Total General Plant - 390200, 396200		35,203	35,203	0	0		35,203	35,203		23,566	23,566		11,637	11,637
Total Amortization Expense		5,267,186	3,941,537	920,892	404,757	178,642	3,762,895	3,941,537	178,642	2,516,475	2,695,117	0	1,246,420	1,246,420

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(81,506,573)	(81,506,573)			(81,506,573)	(81,506,573)		(52,490,233)	(52,490,233)		(29,016,340)	(29,016,340)
	Steam (ED-ID)	(99,522,238)	(99,522,238)		(99,522,238)	(99,522,238)	(99,522,238)				(99,522,238)		(99,522,238)
	Steam (ED-WA)	(195,802,505)	(195,802,505)		(195,802,505)	(195,802,505)	(195,802,505)	(195,802,505)		(195,802,505)			(195,802,505)
1	Hydro (ED-AN)	(202,185,233)	(202,185,233)			(202,185,233)	(202,185,233)		(130,207,290)	(130,207,290)		(71,977,943)	(71,977,943)
1	Other (ED-AN)	(178,836,215)	(178,836,215)			(178,836,215)	(178,836,215)		(115,170,522)	(115,170,522)		(63,665,693)	(63,665,693)
Total Electric Production		(757,852,764)	(757,852,764)		(295,324,743)	(462,528,021)	(757,852,764)	(195,802,505)	(297,868,045)	(493,670,550)	(99,522,238)	(164,659,976)	(264,182,214)
Electric Transmission													
1	ED-AN	(256,595,660)	(256,595,660)			(256,595,660)	(256,595,660)		(165,247,605)	(165,247,605)		(91,348,055)	(91,348,055)
	ED-ID	(10,839,843)	(10,839,843)		(10,839,843)	(10,839,843)	(10,839,843)				(10,839,843)		(10,839,843)
	ED-WA	(17,177,492)	(17,177,492)		(17,177,492)	(17,177,492)	(17,177,492)	(17,177,492)		(17,177,492)			(17,177,492)
Total Electric Transmissic		(284,612,995)	(284,612,995)		(28,017,335)	(256,595,660)	(284,612,995)	(17,177,492)	(165,247,605)	(182,425,097)	(10,839,843)	(91,348,055)	(102,187,898)
Electric Distribution													
3	ED-AN	(566,761)	(566,761)			(566,761)	(566,761)		(340,249)	(340,249)		(226,512)	(226,512)
	ED-ID	(293,702,301)	(293,702,301)		(293,702,301)	(293,702,301)	(293,702,301)				(293,702,301)		(293,702,301)
	ED-WA	(487,946,042)	(487,946,042)		(487,946,042)	(487,946,042)	(487,946,042)	(487,946,042)		(487,946,042)			(487,946,042)
Total Electric Distribution		(782,215,104)	(782,215,104)		(781,648,343)	(566,761)	(782,215,104)	(487,946,042)	(340,249)	(488,286,291)	(293,702,301)	(226,512)	(293,928,813)
Gas Underground Storage													
	GD-AN	(19,877,711)		(19,877,711)									
	GD-OR	(1,756,597)		(1,756,597)		(1,756,597)							
Total Gas Underground S		(21,634,308)		(19,877,711)		(1,756,597)							
Gas Distribution													
	GD-AN	(2,073,756)		(2,073,756)									
	GD-ID	(107,234,628)		(107,234,628)									
	GD-WA	(200,261,160)		(200,261,160)									
	GD-OR	(148,590,755)		(148,590,755)									
Total Gas Distribution		(458,160,299)		(309,569,544)		(148,590,755)							
General Plant													
4	ED-AN	(36,956,280)	(36,956,280)			(36,956,280)	(36,956,280)		(24,739,643)	(24,739,643)		(12,216,637)	(12,216,637)
	ED-ID	(13,638,244)	(13,638,244)		(13,638,244)	(13,638,244)	(13,638,244)				(13,638,244)		(13,638,244)
	ED-WA	(27,039,114)	(27,039,114)		(27,039,114)	(27,039,114)	(27,039,114)	(27,039,114)		(27,039,114)			(27,039,114)
7,4	CD-AA	(108,065,353)	(75,766,781)	(22,378,173)	(9,920,399)	(75,766,781)	(75,766,781)		(50,720,556)	(50,720,556)		(25,046,225)	(25,046,225)
9,4	CD-AN	(9,093,476)	(7,014,980)	(2,078,496)		(7,014,980)	(7,014,980)		(4,696,038)	(4,696,038)		(2,318,942)	(2,318,942)
9	CD-ID	(7,632,926)	(5,888,268)	(1,744,658)		(5,888,268)	(5,888,268)				(5,888,268)		(5,888,268)
9	CD-WA	(9,092,690)	(7,014,374)	(2,078,316)		(7,014,374)	(7,014,374)	(7,014,374)		(7,014,374)			(7,014,374)
8	GD-AA	(2,785,936)		(1,923,271)	(862,665)								
	GD-AN	(4,042,018)		(4,042,018)									
	GD-ID	(2,494,249)		(2,494,249)									
	GD-WA	(13,552,743)		(13,552,743)									
	GD-OR	(5,904,765)		(5,904,765)									
Total General Plant		(240,297,794)	(173,318,041)	(50,291,924)	(16,687,829)	(53,580,000)	(119,738,041)	(173,318,041)	(34,053,488)	(80,156,237)	(114,209,725)	(19,526,512)	(39,581,804)
Total Accumulated Depr		(2,544,773,264)	(1,997,998,904)	(379,739,179)	(167,035,181)	(1,158,570,421)	(839,428,483)	(1,997,998,904)	(734,979,527)	(543,612,136)	(1,278,591,663)	(423,590,894)	(295,816,347)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio			64.400%	35.600%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense			60.034%	39.966%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio			66.943%	33.057%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,455,354)	(16,455,354)			(16,455,354)	(16,455,354)		(10,597,248)	(10,597,248)		(5,858,106)	(5,858,106)	
1	Misc Intangible Plt (3030 ED-AN	(3,049,068)	(3,049,068)			(3,049,068)	(3,049,068)		(1,963,600)	(1,963,600)		(1,085,468)	(1,085,468)	
Total Production/Transmission		(19,504,422)	(19,504,422)			(19,504,422)	(19,504,422)		(12,560,848)	(12,560,848)		(6,943,574)	(6,943,574)	
Distribution														
	Franchises (302000) ED-WA	(489,532)	(489,532)			(489,532)	(489,532)	(489,532)		(489,532)				
	Misc Intangible Plt (3030 ED-WA	(71,271)	(71,271)			(71,271)	(71,271)	(71,271)		(71,271)				
Total Distribution		(560,803)	(560,803)			(560,803)	(560,803)	(560,803)		(560,803)				
General Plant - 303000														
7,4	CD-AA	(5,398,768)	(3,785,184)	(1,117,977)	(495,607)	(3,785,184)	(3,785,184)		(2,533,916)	(2,533,916)		(1,251,268)	(1,251,268)	
9,1	CD-AN	(153,927)	(118,744)	(35,183)		(118,744)	(118,744)		(76,471)	(76,471)		(42,273)	(42,273)	
	GD-ID	(172,994)		(172,994)										
	GD-WA	(337,355)		(337,355)										
	GD-OR	(134,782)			(134,782)									
Total General Plant - 303000		(6,197,826)	(3,903,928)	(1,663,509)	(630,389)		(3,903,928)	(3,903,928)		(2,610,387)	(2,610,387)		(1,293,541)	(1,293,541)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(165,877,919)	(116,300,328)	(34,349,999)	(15,227,592)	(116,300,328)	(116,300,328)		(77,854,928)	(77,854,928)		(38,445,400)	(38,445,400)	
9,4	CD-AN	(498,346)	(384,439)	(113,907)		(384,439)	(384,439)		(257,355)	(257,355)		(127,084)	(127,084)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(10,918,191)	(8,422,620)	(2,495,571)		(8,422,620)	(8,422,620)	(8,422,620)		(8,422,620)		0	0	
4	ED-AN	(14,859,162)	(14,859,162)			(14,859,162)	(14,859,162)		(9,947,169)	(9,947,169)		(4,911,993)	(4,911,993)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(3,153,352)	(3,153,352)			(3,153,352)	(3,153,352)	(3,153,352)		(3,153,352)				
8	GD-AA	(312,986)		(216,070)	(96,916)									
	GD-AN	0		0										
	GD-OR	(74,423)			(74,423)									
Total Misc IT Intangible Plant - 3031XX		(195,694,379)	(143,119,901)	(37,175,547)	(15,398,931)	(11,575,972)	(131,543,929)	(143,119,901)	(11,575,972)	(88,059,452)	(99,635,424)	0	(43,484,477)	(43,484,477)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,529,434)	(1,529,434)			(1,529,434)	(1,529,434)		(1,023,849)	(1,023,849)		(505,585)	(505,585)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,529,434)	(1,529,434)	0	0	0	(1,529,434)	(1,529,434)	0	(1,023,849)	(1,023,849)	0	(505,585)	(505,585)
Total Accumulated Amortization		(223,486,864)	(168,618,488)	(38,839,056)	(16,029,320)	(12,136,775)	(156,481,713)	(168,618,488)	(12,136,775)	(104,254,536)	(116,391,311)	0	(52,227,177)	(52,227,177)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended November 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	984,335	122,220	362,279	499,836	984,335	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,363,246	800,859	699,567	9,787,403	11,287,829	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,838,155	8,515,822	3,169,343	9,152,990	20,838,155	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,371,519	0	0	0	0	0	0	0	0	4,371,519	0	4,371,519
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,766,055	0	0	92,383,816	92,383,816	0	0	27,286,115	27,286,115	0	12,096,124	12,096,124
9	CD-WA / ID / AN	31,723,117	9,504,529	6,298,753	8,668,882	24,472,164	2,816,134	1,866,282	2,568,537	7,250,953	0	0	0
	TOTAL ACCOUNT	213,749,446	18,020,351	9,468,096	110,205,688	137,694,135	27,866,734	1,866,282	29,854,652	59,587,668	4,371,519	12,096,124	16,467,643
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,942,647	1,508,843	7,798	2,426,006	3,942,647	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	68,851,807	0	0	48,273,379	48,273,379	0	0	14,257,832	14,257,832	0	6,320,596	6,320,596
9	CD-WA / ID / AN	1,371,181	853,099	7,622	197,049	1,057,770	252,768	2,258	58,385	313,411	0	0	0
	TOTAL ACCOUNT	74,581,534	2,361,942	15,420	50,896,434	53,273,796	485,891	2,258	14,434,037	14,922,186	12,109	6,373,443	6,385,552
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,458,820	25,725,646	12,335,265	24,397,909	62,458,820	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,183,543	0	0	0	0	9,876,016	3,413,318	2,894,209	16,183,543	0	0	0
99	GD-OR / AS	4,849,127	0	0	0	0	0	0	0	0	4,849,127	0	4,849,127
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,380,882	1,579,408	767,978	3,346,448	5,693,834	467,969	227,547	991,532	1,687,048	0	0	0
	TOTAL ACCOUNT	98,514,492	27,305,054	13,103,243	33,034,260	73,442,557	10,343,985	3,640,865	5,515,239	19,500,089	4,849,127	722,719	5,571,846

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended November 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	
9	CD-WA / ID / AN	6,044,253	615,554	187,092	3,860,072	4,662,718	182,385	55,434	1,143,716	1,381,535	0	0	
	TOTAL ACCOUNT	6,772,704	674,420	187,092	4,282,769	5,144,281	404,738	55,434	1,146,309	1,606,481	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,784,200	1,753,512	530,005	6,500,683	8,784,200	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,871,960	0	0	0	0	2,851,345	583,474	437,141	3,871,960	0	0	
99	GD-OR / AS	1,289,881	0	0	0	0	0	0	0	0	1,289,881	0	
8	GD-AA	5,849,641	0	0	0	0	0	0	4,038,300	4,038,300	0	1,811,341	
7	CD-AA	15,894,248	0	0	11,143,775	11,143,775	0	0	3,291,381	3,291,381	0	1,459,092	
9	CD-WA / ID / AN	2,025,099	24,351	747,989	789,882	1,562,222	7,215	221,625	234,037	462,877	0	0	
	TOTAL ACCOUNT	37,715,029	1,777,863	1,277,994	18,434,340	21,490,197	2,858,560	805,099	8,000,859	11,664,518	1,289,881	3,270,433	4,560,314
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,302,993	398,866	15,791	2,888,336	3,302,993	0	0	0	0	0	0	
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	5,084,601	398,866	15,791	3,817,496	4,232,153	110,331	0	529,872	640,203	18,586	193,659	212,245
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,469,472	12,614,323	7,583,364	5,271,785	25,469,472	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,308,335	0	0	0	0	2,666,249	821,497	820,589	4,308,335	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	
	TOTAL ACCOUNT	31,716,961	12,864,331	7,899,925	6,130,166	26,894,422	2,740,325	915,292	1,074,574	4,730,191	43,834	48,514	92,348

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

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,396,648	12,535,339	6,527,902	23,333,407	42,396,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	109,218,467	0	0	76,575,252	76,575,252	0	0	22,616,960	22,616,960	0	10,026,255	10,026,255
9	CD-WA/ ID / AN	20,337,892	10,332,077	2,861,499	2,495,684	15,689,260	3,061,331	847,845	739,456	4,648,632	0	0	0
	TOTAL ACCOUNT	173,827,965	22,867,416	9,389,401	102,404,343	134,661,160	3,656,965	1,135,571	23,530,499	28,323,035	742,178	10,101,592	10,843,770
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	288,319	0	6,846	281,473	288,319	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	821,432	0	0	575,923	575,923	0	0	170,102	170,102	0	75,407	75,407
9	CD-WA/ ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,133,022	0	10,370	864,124	874,494	0	1,044	172,710	173,754	9,092	75,682	84,774
	TOTAL GENERAL PLANT	662,575,787	87,071,102	42,066,899	339,973,810	469,111,811	51,739,622	8,521,781	87,002,621	147,264,024	12,202,635	33,997,317	46,199,952

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	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	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,758,390	4,909,604	0	22,848,786	27,758,390	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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	116,442,534	0	0	81,640,189	81,640,189	0	0	24,112,920	24,112,920	0	10,689,425	10,689,425
9		CD-WA / ID / AN	1,487,440	684,759	0	462,697	1,147,456	202,890	0	137,094	339,984	0	0	0
		TOTAL ACCOUNT	146,463,373	5,594,363	0	104,951,672	110,546,035	202,890	0	24,540,236	24,743,126	354,611	10,819,601	11,174,212
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,252,431	0	0	5,252,431	5,252,431	0	0	0	0	0	0	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	1,086,378	0	0	0	0	0	0	749,981	749,981	0	336,397	336,397
7		CD-AA	31,877,193	0	0	22,349,738	22,349,738	0	0	6,601,129	6,601,129	0	2,926,326	2,926,326
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	38,216,002	0	0	27,602,169	27,602,169	0	0	7,351,110	7,351,110	0	3,262,723	3,262,723
	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-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 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	(66,447,580)	(46,587,727)	(13,759,965)	(6,099,888)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,814,609)	(4,777,859)	(1,411,169)	(625,581)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(73,909,143)</u>	<u>(52,010,392)</u>	<u>(15,172,622)</u>	<u>(6,726,129)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended November 30, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,555,277	6,555,277	0	0	0	0	6,555,277
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	44	44	0	0	0	0	44
7/4	154560 Supply Chain Invoice Price Variance	0	0	85	85	0	0	0	0	85
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	102,896,930	44,819,287	0	147,716,217	83,045,712	37,294,738	19,851,218	7,524,549	0
TOTAL		102,896,930	44,819,287	6,555,510	154,271,727	83,045,712	37,294,738	19,851,218	7,524,549	6,555,510

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