

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	210,403,195	147,470,577	62,932,618
	Adjustments			
	Adjusted Net Operating Income (Loss)	210,403,195	147,470,577	62,932,618
E-APL	Electric Net Rate Base	3,220,400,717	2,153,568,662	1,066,832,055
	<b>RATE OF RETURN</b>	<b>6.533%</b>	<b>6.848%</b>	<b>5.899%</b>

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

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers - AMA Percent	12-01-2022 thru 11-30-2023	413,362 100.000%	268,956 65.065%	144,406 34.935%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2022 thru 11-30-2023	44,099,007 100.000%	30,224,754 68.538%	13,874,253 31.462%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon 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	11-01-2022 thru 11-30-2023	1,545,483,976	1,061,285,302	484,198,674	
		Percent		100.000%	68.670%	31.330%	
11		Book Depreciation	12-01-2022 thru 11-30-2023	151,592,023	100,727,897	50,864,126	
		Percent		100.000%	66.447%	33.553%	

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2022 thru 11-30-2023	3,623,188,111 100.000%	2,411,834,423 66.567%	1,211,353,688 33.433%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2022 thru 11-30-2023	292,868,507 100.000%	198,617,376 67.818%	94,251,131 32.182%
14		Net Allocated Schedule M's - AMA Percent	12-01-2022 thru 11-30-2023	-176,530,540 100.000%	-118,523,901 67.141%	-58,006,639 32.859%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	431,730,378	0	431,730,378	292,942,724	0	292,942,724	138,787,654	0	138,787,654
99	442200	Commercial - Firm & Int.	344,974,042	0	344,974,042	251,490,239	0	251,490,239	93,483,803	0	93,483,803
1	442300	Industrial	119,786,684	0	119,786,684	65,720,090	0	65,720,090	54,066,594	0	54,066,594
99	444000	Public Street & Highway Lighting	8,010,358	0	8,010,358	5,120,916	0	5,120,916	2,889,442	0	2,889,442
99	448000	Interdepartmental Revenue	1,608,810	0	1,608,810	1,356,426	0	1,356,426	252,384	0	252,384
99	499XXX	Unbilled Revenue	(7,225,865)	0	(7,225,865)	(4,718,969)	0	(4,718,969)	(2,506,896)	0	(2,506,896)
		TOTAL SALES TO ULTIMATE CUSTOMERS	898,884,407	0	898,884,407	611,911,426	0	611,911,426	286,972,981	0	286,972,981
1	447XXX	Sales for Resale	0	259,794,481	259,794,481	0	167,307,646	167,307,646	0	92,486,835	92,486,835
		TOTAL SALES OF ELECTRICITY	898,884,407	259,794,481	1,158,678,888	611,911,426	167,307,646	779,219,072	286,972,981	92,486,835	379,459,816
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(63,000)	0	(63,000)	(63,000)	0	(63,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	127,921	0	127,921	44,025	0	44,025	83,896	0	83,896
1	453000	Sales of Water & Water Power	0	671,750	671,750	0	432,607	432,607	0	239,143	239,143
1	454000	Rent from Electric Property	5,725,488	204,312	5,929,800	3,265,341	131,577	3,396,918	2,460,147	72,735	2,532,882
1	454100	Rent from Trnsmission Joint Use	46,729	0	46,729	18,223	0	18,223	28,506	0	28,506
1	456XXX	Other Electric Revenues	4,149,251	18,304,686	22,453,937	3,867,290	11,788,218	15,655,508	281,961	6,516,468	6,798,429
		TOTAL OTHER OPERATING REVENUE	9,986,389	19,180,748	29,167,137	7,131,879	12,352,402	19,484,281	2,854,510	6,828,346	9,682,856
		TOTAL ELECTRIC REVENUE	908,870,796	278,975,229	1,187,846,025	619,043,305	179,660,048	798,703,353	289,827,491	99,315,181	389,142,672

			***** 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	82,660	82,660	0	53,233	53,233	0	29,427	29,427
1	501XXX	Fuel	0	44,950,663	44,950,663	0	28,948,227	28,948,227	0	16,002,436	16,002,436
1	502000	Steam Expense	0	4,233,106	4,233,106	0	2,726,120	2,726,120	0	1,506,986	1,506,986
1	505000	Electric Expense	0	742,759	742,759	0	478,337	478,337	0	264,422	264,422
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,064,946	6,064,946	0	3,905,825	3,905,825	0	2,159,121	2,159,121
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	647,640	0	647,640	0	0	0	647,640	0	647,640
MAINTENANCE											
1	510000	Supervision & Engineering	0	415,418	415,418	0	267,529	267,529	0	147,889	147,889
1	511000	Structures	0	922,630	922,630	0	594,174	594,174	0	328,456	328,456
1	512000	Boiler Plant	0	7,059,194	7,059,194	0	4,546,121	4,546,121	0	2,513,073	2,513,073
1	513000	Electric Plant	0	794,634	794,634	0	511,744	511,744	0	282,890	282,890
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,830,947	1,830,947	0	1,179,130	1,179,130	0	651,817	651,817
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>647,640</b>	<b>67,096,957</b>	<b>67,744,597</b>	<b>0</b>	<b>43,210,440</b>	<b>43,210,440</b>	<b>647,640</b>	<b>23,886,517</b>	<b>24,534,157</b>
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,693,742	2,693,742	0	1,734,770	1,734,770	0	958,972	958,972
1	536000	Water for Power	0	1,190,037	1,190,037	0	766,384	766,384	0	423,653	423,653
1	537000	Hydraulic Expense	6,081,911	3,558,962	9,640,873	3,991,558	2,291,972	6,283,530	2,090,353	1,266,990	3,357,343
1	538000	Electric Expense	0	6,744,565	6,744,565	0	4,343,500	4,343,500	0	2,401,065	2,401,065
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,179,871	2,179,871	0	1,403,837	1,403,837	0	776,034	776,034
1	540000	Rent	0	1,694,865	1,694,865	0	1,091,493	1,091,493	0	603,372	603,372
1	540100	MT Trust Funds Land Settlement Rents	5,882,334	0	5,882,334	3,793,455	0	3,793,455	2,088,879	0	2,088,879
MAINTENANCE											
1	541000	Supervision & Engineering	0	640,748	640,748	0	412,642	412,642	0	228,106	228,106
1	542000	Structures	0	526,908	526,908	0	339,329	339,329	0	187,579	187,579
1	543000	Reservoirs, Dams, & Waterways	0	694,133	694,133	0	447,022	447,022	0	247,111	247,111
1	544000	Electric Plant	0	3,013,991	3,013,991	0	1,941,010	1,941,010	0	1,072,981	1,072,981
1	545000	Miscellaneous Hydraulic Plant	0	678,280	678,280	0	436,812	436,812	0	241,468	241,468
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>11,964,245</b>	<b>23,616,102</b>	<b>35,580,347</b>	<b>7,785,013</b>	<b>15,208,771</b>	<b>22,993,784</b>	<b>4,179,232</b>	<b>8,407,331</b>	<b>12,586,563</b>
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	872,795	872,795	0	562,080	562,080	0	310,715	310,715
1	547XXX	Fuel	0	130,862,592	130,862,592	0	84,275,509	84,275,509	0	46,587,083	46,587,083
1	548000	Generation Expense	0	3,624,093	3,624,093	0	2,333,916	2,333,916	0	1,290,177	1,290,177
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	839,228	839,228	0	540,463	540,463	0	298,765	298,765
1	550000	Rent	0	103,104	103,104	0	66,399	66,399	0	36,705	36,705
MAINTENANCE											
1	551000	Supervision & Engineering	0	793,263	793,263	0	510,861	510,861	0	282,402	282,402
1	552000	Structures	0	137,050	137,050	0	88,260	88,260	0	48,790	48,790
1	553000	Generating & Electric Equipment	0	2,201,562	2,201,562	0	1,417,806	1,417,806	0	783,756	783,756
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,073,515	1,073,515	0	691,344	691,344	0	382,171	382,171
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>140,507,202</b>	<b>140,507,202</b>	<b>0</b>	<b>90,486,638</b>	<b>90,486,638</b>	<b>0</b>	<b>50,020,564</b>	<b>50,020,564</b>



			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,389,176	232,611,685	243,000,861	0	149,801,925	149,801,925	10,389,176	82,809,760	93,198,936
1	556000	System Control & Load Dispatching	0	802,655	802,655	0	516,910	516,910	0	285,745	285,745
E-557	557XXX	Other Expense	(32,447,047)	36,274,123	3,827,076	(30,250,778)	23,360,535	(6,890,243)	(2,196,269)	12,913,588	10,717,319
TOTAL OTHER POWER SUPPLY EXPENSE			(22,057,871)	269,688,463	247,630,592	(30,250,778)	173,679,370	143,428,592	8,192,907	96,009,093	104,202,000
TOTAL PRODUCTION OPERATING EXP			(9,445,986)	500,908,724	491,462,738	(22,465,765)	322,585,219	300,119,454	13,019,779	178,323,505	191,343,284
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,062,465	2,062,465	0	1,328,227	1,328,227	0	734,238	734,238
1	561000	Load Dispatching	0	3,016,042	3,016,042	0	1,942,331	1,942,331	0	1,073,711	1,073,711
1	562000	Station Expense	0	406,498	406,498	0	261,785	261,785	0	144,713	144,713
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	328,042	328,042	0	211,259	211,259	0	116,783	116,783
1	565XXX	Transmission of Electricity by Others	0	19,553,408	19,553,408	0	12,592,395	12,592,395	0	6,961,013	6,961,013
1	566000	Miscellaneous Transmission Expense	0	4,606,154	4,606,154	0	2,966,363	2,966,363	0	1,639,791	1,639,791
1	567000	Rent	0	113,914	113,914	0	73,361	73,361	0	40,553	40,553
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	375,655	377,116	0	241,922	241,922	1,461	133,733	135,194
1	569000	Structures	27,587	560,308	587,895	437	360,838	361,275	27,150	199,470	226,620
1	570000	Station Equipment	0	1,380,103	1,380,103	0	888,786	888,786	0	491,317	491,317
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	12,861	2,477,831	2,490,692	4,822	1,595,723	1,600,545	8,039	882,108	890,147
1	572000	Underground Lines	0	966	966	0	622	622	0	344	344
1	573000	Service Miscellaneous	4,769	71,952	76,721	4,798	46,337	51,135	(29)	25,615	25,586
TOTAL TRANSMISSION OPERATING EXP			46,678	34,953,338	35,000,016	10,057	22,509,949	22,520,006	36,621	12,443,389	12,480,010

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,672,323	31,843,030	47,515,353	11,304,693	20,506,911	31,811,604	4,367,630	11,336,119	15,703,749
E-DEPX		Depreciation Expense-Transmission	798,506	20,150,232	20,948,738	521,884	12,976,749	13,498,633	276,622	7,173,483	7,450,105
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,180,853	1,180,853	0	760,469	760,469	0	420,384	420,384
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	52,160	0	52,160	52,160	0	52,160	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,983,010	0	1,983,010	1,068,229	0	1,068,229	914,781	0	914,781
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
1	407334	Amortization of EIM Deferral	87,390	0	87,390	0	0	0	87,390	0	87,390
99	407360	Amortization of CS2 & COLSTRIP O&M	997,098	0	997,098	0	0	0	997,098	0	997,098
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	363,144	0	363,144	287,939	0	287,939	75,205	0	75,205
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,903,846)	0	(2,903,846)	(1,474,013)	0	(1,474,013)	(1,429,833)	0	(1,429,833)
99	407434	EIM Deferred O&M	(559,774)	0	(559,774)	0	0	0	(559,774)	0	(559,774)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,197,807)	0	(16,197,807)	(11,005,020)	0	(11,005,020)	(5,192,787)	0	(5,192,787)
99	407451	Deferral CEIP	(835,758)	0	(835,758)	(835,758)	0	(835,758)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,307,301)	0	(1,307,301)	0	0	0	(1,307,301)	0	(1,307,301)
99	407494	Amortization of Schedule 98 REC Rev	161,625	0	161,625	161,625	0	161,625	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	16,685,133	16,685,133	0	10,745,226	10,745,226	0	5,939,907	5,939,907
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,577,561)	70,967,637	66,390,076	(1,957,235)	45,703,158	43,745,923	(2,620,326)	25,264,479	22,644,153
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(13,976,869)	606,829,699	592,852,830	(24,412,943)	390,798,326	366,385,383	10,436,074	216,031,373	226,467,447

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

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION:</b>									
3	580000	Supervision & Engineering	1,245,354	2,905,258	4,150,612	899,835	1,991,206	2,891,041	345,519	914,052	1,259,571
3	582000	Station Expense	814,849	143,201	958,050	526,799	98,147	624,946	288,050	45,054	333,104
3	583000	Overhead Line Expense	1,953,363	1,314,379	3,267,742	1,260,547	900,849	2,161,396	692,816	413,530	1,106,346
3	584000	Underground Line Expense	1,797,880	0	1,797,880	1,070,638	0	1,070,638	727,242	0	727,242
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,949	0	6,949	6,727	0	6,727	222	0	222
3	586000	Meter Expense	2,150,411	28,399	2,178,810	1,836,644	19,464	1,856,108	313,767	8,935	322,702
3	587000	Customer Installations Expense	753,669	63,798	817,467	476,328	43,726	520,054	277,341	20,072	297,413
3	588000	Miscellaneous Distribution Expense	5,545,173	4,122,407	9,667,580	4,214,927	2,825,415	7,040,342	1,330,246	1,296,992	2,627,238
3	589000	Rent	0	257,463	257,463	0	176,460	176,460	0	81,003	81,003
		<b>MAINTENANCE:</b>									
3	590000	Supervision & Engineering	287,654	1,067,224	1,354,878	199,917	731,454	931,371	87,737	335,770	423,507
3	591000	Structures	403,259	16,675	419,934	254,038	11,429	265,467	149,221	5,246	154,467
3	592000	Station Equipment	714,400	73,883	788,283	468,040	50,638	518,678	246,360	23,245	269,605
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,570,401	988	26,571,389	17,595,927	677	17,596,604	8,974,474	311	8,974,785
3	594000	Underground Lines	888,118	0	888,118	645,278	0	645,278	242,840	0	242,840
3	595000	Line Transformers	453,027	0	453,027	356,204	0	356,204	96,823	0	96,823
3	596000	Street Light & Signal System Maintenance Exp	93,631	0	93,631	81,463	0	81,463	12,168	0	12,168
3	597000	Meters	58,970	0	58,970	50,553	0	50,553	8,417	0	8,417
3	598000	Miscellaneous Distribution Expense	361,900	798,434	1,160,334	280,889	547,231	828,120	81,011	251,203	332,214
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>44,099,008</b>	<b>10,792,109</b>	<b>54,891,117</b>	<b>30,224,754</b>	<b>7,396,696</b>	<b>37,621,450</b>	<b>13,874,254</b>	<b>3,395,413</b>	<b>17,269,667</b>
E-DEPX		Depreciation Expense-Distribution	60,082,144	86,415	60,168,559	39,588,873	59,227	39,648,100	20,493,271	27,188	20,520,459
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,608	0	115,608	115,608	0	115,608	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,164,903	0	55,164,903	50,856,336	0	50,856,336	4,308,567	0	4,308,567
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>115,362,655</b>	<b>86,415</b>	<b>115,449,070</b>	<b>90,560,817</b>	<b>59,227</b>	<b>90,620,044</b>	<b>24,801,838</b>	<b>27,188</b>	<b>24,829,026</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>159,461,663</b>	<b>10,878,524</b>	<b>170,340,187</b>	<b>120,785,571</b>	<b>7,455,923</b>	<b>128,241,494</b>	<b>38,676,092</b>	<b>3,422,601</b>	<b>42,098,693</b>

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	128,215	128,215	0	83,423	83,423	0	44,792	44,792
2	902000	Meter Reading Expenses	554,681	124,612	679,293	378,982	81,079	460,061	175,699	43,533	219,232
2	903XXX	Customer Records & Collection Expenses	947,604	7,393,665	8,341,269	486,385	4,810,688	5,297,073	461,219	2,582,977	3,044,196
2	904000	Uncollectible Accounts	2,929,511	0	2,929,511	2,400,464	0	2,400,464	529,047	0	529,047
2	905000	Misc Customer Accounts	0	314,188	314,188	0	204,426	204,426	0	109,762	109,762
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,431,796</b>	<b>7,960,680</b>	<b>12,392,476</b>	<b>3,265,831</b>	<b>5,179,616</b>	<b>8,445,447</b>	<b>1,165,965</b>	<b>2,781,064</b>	<b>3,947,029</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	31,166,080	267,107	31,433,187	24,244,910	173,793	24,418,703	6,921,170	93,314	7,014,484
2	909000	Advertising	120,844	755,040	875,884	103,807	491,267	595,074	17,037	263,773	280,810
2	910000	Misc Customer Service & Info Exp	0	239,431	239,431	0	155,786	155,786	0	83,645	83,645
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>31,286,924</b>	<b>1,261,578</b>	<b>32,548,502</b>	<b>24,348,717</b>	<b>820,846</b>	<b>25,169,563</b>	<b>6,938,207</b>	<b>440,732</b>	<b>7,378,939</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	78,509	0	78,509	78,509	0	78,509	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>78,509</b>	<b>0</b>	<b>78,509</b>	<b>78,509</b>	<b>0</b>	<b>78,509</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,278,696	32,951,863	34,230,559	579,633	22,058,966	22,638,599	699,063	10,892,897	11,591,960
4	921000	Office Supplies & Expenses	(956)	3,988,934	3,987,978	(1,942)	2,670,312	2,668,370	986	1,318,622	1,319,608
4	922000	Admin Exp Transferred--Credit	0	(111,956)	(111,956)	0	(74,947)	(74,947)	0	(37,009)	(37,009)
4	923000	Outside Services Employed	1,588,625	12,868,617	14,457,242	1,555,928	8,614,638	10,170,566	32,697	4,253,979	4,286,676
4	924000	Property Insurance Premium	0	2,778,589	2,778,589	0	1,860,071	1,860,071	0	918,518	918,518
4	925XXX	Injuries and Damages	3,629,727	7,505,881	11,135,608	2,424,293	5,024,662	7,448,955	1,205,434	2,481,219	3,686,653
4	926XXX	Employee Pensions and Benefits	11,761,795	23,976,773	35,738,568	8,013,160	16,050,771	24,063,931	3,748,635	7,926,002	11,674,637
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,559,442	4,608,576	8,168,018	2,620,696	2,967,923	5,588,619	938,746	1,640,653	2,579,399
4	930000	Miscellaneous General Expenses	227,100	5,599,388	5,826,488	198,295	3,748,398	3,946,693	28,805	1,850,990	1,879,795
4	931000	Rents	13,965	897,941	911,906	0	601,109	601,109	13,965	296,832	310,797
4	935000	Maintenance of General Plant	1,980,499	12,273,743	14,254,242	1,422,010	8,216,412	9,638,422	558,489	4,057,331	4,615,820
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>24,040,093</b>	<b>107,338,349</b>	<b>131,378,442</b>	<b>16,812,073</b>	<b>71,738,315</b>	<b>88,550,388</b>	<b>7,228,020</b>	<b>35,600,034</b>	<b>42,828,054</b>



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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,911,873	19,047,501	22,959,374	3,018,592	12,750,968	15,769,560	893,281	6,296,533	7,189,814
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,646,914	40,667,512	44,314,426	3,646,914	27,224,053	30,870,967	0	13,443,459	13,443,459
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	(85,871)	0	(85,871)	0	0	0	(85,871)	0	(85,871)
99	407230	Tax Reform Amortization	(16,614)	0	(16,614)	0	0	0	(16,614)	0	(16,614)
99	407306	Regulatory Debit - AMI Amortization	2,314,789	0	2,314,789	2,314,789	0	2,314,789	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,513,968	0	1,513,968	1,513,968	0	1,513,968	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	337,973	1,777,074	2,115,047	277,173	1,182,945	1,460,118	60,800	594,129	654,929
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	5,592,226	0	5,592,226	5,078,671	0	5,078,671	513,555	0	513,555
99	407347	Regulatory Credit - Deferral - COVID-19	(69,702)	0	(69,702)	0	0	0	(69,702)	0	(69,702)
99	407357	AMORT OF INTERVENOR FUND DEFER	36,142	0	36,142	36,142	0	36,142	0	0	0
99	407372	Amortization-Colstrip Community Fund	687,500	0	687,500	687,500	0	687,500	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	(318,252)	0	(318,252)	0	0	0	(318,252)	0	(318,252)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,130,776)	0	(1,130,776)	(1,130,776)	0	(1,130,776)	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	(334,447)	0	(334,447)	(334,447)	0	(334,447)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,940,361)	0	(11,940,361)	(7,753,756)	0	(7,753,756)	(4,186,605)	0	(4,186,605)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(232,829)	0	(232,829)	(167,692)	0	(167,692)	(65,137)	0	(65,137)
99	407493	Amortization-Remand Residual Balance	(116,968)	0	(116,968)	(116,968)	0	(116,968)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,110,105	5,671,770	6,781,875	790,297	3,796,853	4,587,150	319,808	1,874,917	2,194,725
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,489,757)	67,884,641	64,394,884	2,188,205	45,437,142	47,625,347	(5,677,962)	22,447,499	16,769,537
		TOTAL ADMIN & GENERAL EXPENSES	20,550,336	175,222,990	195,773,326	19,000,278	117,175,457	136,175,735	1,550,058	58,047,533	59,597,591
		TOTAL EXPENSES BEFORE FIT	201,832,359	802,153,471	1,003,985,830	143,065,963	521,430,168	664,496,131	58,766,396	280,723,303	339,489,699
		NET OPERATING INCOME (LOSS) BEFORE FIT			183,860,195			134,207,222			49,652,973
E-FIT		FEDERAL INCOME TAX			(15,833,428)			(11,243,707)			(4,589,721)
E-FIT		DEFERRED FEDERAL INCOME TAX			(10,224,784)			(1,707,445)			(8,517,339)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			210,403,195			147,470,577			62,932,618

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.400%		35.600%
E-ALL	2	Number of Customers - AMA		100.000%		65.065%		34.935%
E-ALL	3	Direct Distribution Operating Expense		100.000%		68.538%		31.462%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months 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	157,713	1,503,135	1,660,848	130,203	968,019	1,098,222	27,510	535,116	562,626
1	456010	Other Electric Rev-Financial	0	(62,403,732)	(62,403,732)	0	(40,188,003)	(40,188,003)	0	(22,215,729)	(22,215,729)
1	456015	Other Electric Rev-CT Fuel Sales	0	31,601,452	31,601,452	0	20,351,335	20,351,335	0	11,250,117	11,250,117
1	456016	Other Electric Rev-Resource Opt	0	3,365,983	3,365,983	0	2,167,693	2,167,693	0	1,198,290	1,198,290
1	456017	Other Electric Rev-Non Resource	0	120,759	120,759	0	77,769	77,769	0	42,990	42,990
1	456018	Other Electric Rev-Extraction	0	313,500	313,500	0	201,894	201,894	0	111,606	111,606
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	765,358	0	765,358	580,746	0	580,746	184,612	0	184,612
1	456100	Transmission Revenue of Others	0	29,239,881	29,239,881	0	18,830,483	18,830,483	0	10,409,398	10,409,398
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,209,391	1,209,391	0	778,848	778,848	0	430,543	430,543
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	(13,232,073)	0	(13,232,073)	(6,927,639)	0	(6,927,639)	(6,304,434)	0	(6,304,434)
1	456329	Amortization Res Decoupling Deferral	14,896,825	0	14,896,825	9,275,992	0	9,275,992	5,620,833	0	5,620,833
1	456338	Non-res Decoupling Deferred Rev	2,073,585	0	2,073,585	1,938,198	0	1,938,198	135,387	0	135,387
1	456339	Amortization Non-res Decoupling	(859,314)	0	(859,314)	(1,258,779)	0	(1,258,779)	399,465	0	399,465
1	456380	Other Electric Revenue-Clearwater	320,797	0	320,797	0	0	0	320,797	0	320,797
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,659,577)	(3,659,577)	0	(2,356,768)	(2,356,768)	0	(1,302,809)	(1,302,809)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,659,577	3,659,577	0	2,356,768	2,356,768	0	1,302,809	1,302,809
1	456730	Other Elec Rev-Intraco Thermal	0	9,000,790	9,000,790	0	5,796,509	5,796,509	0	3,204,281	3,204,281
TOTAL ACCOUNT 456			4,149,251	18,304,687	22,453,938	3,867,290	11,788,219	15,655,509	281,961	6,516,468	6,798,429

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	200,288,317	200,288,317	0	128,985,676	128,985,676	0	71,302,641	71,302,641
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,553,432	1,553,432	0	1,000,410	1,000,410	0	553,022	553,022
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,389,176	0	10,389,176	0	0	0	10,389,176	0	10,389,176
1	555550	Non Monetary - Exchange Power	0	32,233	32,233	0	20,758	20,758	0	11,475	11,475
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,524,359	3,524,359	0	2,269,687	2,269,687	0	1,254,672	1,254,672
1	555710	Intercompany Purchase	0	1,209,391	1,209,391	0	778,848	778,848	0	430,543	430,543
1	555740	Purchased Power - EIM	0	26,003,953	26,003,953	0	16,746,546	16,746,546	0	9,257,407	9,257,407
TOTAL ACCOUNT 555			10,389,176	232,611,685	243,000,861	0	149,801,925	149,801,925	10,389,176	82,809,760	93,198,936

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months 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	38,997	5,913,321	5,952,318	38,997	3,808,179	3,847,176	0	2,105,142	2,105,142
1	557010	Other Power Supply Expense - Financial	0	(33,811,014)	(33,811,014)	0	(21,774,293)	(21,774,293)	0	(12,036,721)	(12,036,721)
1	557018	Merchandise Processing Fee	0	49,804	49,804	0	32,074	32,074	0	17,730	17,730
1	557150	Fuel - Economic Dispatch	0	24,765,387	24,765,387	0	15,948,909	15,948,909	0	8,816,478	8,816,478
1	557160	Power Supply Expense - Miscellaneous	0	452,244	452,244	0	291,245	291,245	0	160,999	160,999
99	557161	Unbilled Add-Ons	873,199	0	873,199	480,298	0	480,298	392,901	0	392,901
1	557165	Other Resource Costs-CAISO Charges	0	990,994	990,994	0	638,200	638,200	0	352,794	352,794
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,436	205,436	0	113,564	113,564
1	557170	Broker Fees - Power	0	739,318	739,318	0	476,121	476,121	0	263,197	263,197
1	557171	REC Broker Fees	0	42,439	42,439	0	27,331	27,331	0	15,108	15,108
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,322,109	0	1,322,109	1,322,109	0	1,322,109	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(36,911,514)	0	(36,911,514)	(36,911,514)	0	(36,911,514)	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	6,055,286	0	6,055,286	6,055,286	0	6,055,286	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,120,345	0	1,120,345	1,120,345	0	1,120,345	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,853,797)	0	(2,853,797)	(2,853,797)	0	(2,853,797)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,868,276)	0	(8,868,276)	0	0	0	(8,868,276)	0	(8,868,276)
99	557390	Idaho PCA Amortization	5,957,926	0	5,957,926	0	0	0	5,957,926	0	5,957,926
1	557395	Optional Renewable Power Expense Offset	0	1,600	1,600	0	1,030	1,030	0	570	570
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,139,003	5,139,003	0	3,309,518	3,309,518	0	1,829,485	1,829,485
1	557711	Turbine Gas Bookout Offset	0	(5,139,003)	(5,139,003)	0	(3,309,518)	(3,309,518)	0	(1,829,485)	(1,829,485)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	36,811,030	36,811,030	0	23,706,303	23,706,303	0	13,104,727	13,104,727
TOTAL ACCOUNT 557			(32,447,047)	36,274,123	3,827,076	(30,250,778)	23,360,535	(6,890,243)	(2,196,269)	12,913,588	10,717,319

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months 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	489,530	267,107	756,637	405,765	173,793	579,558	83,765	93,314	177,079
99	908600	Public Purpose Tariff Rider Expense Offset	30,995,922	0	30,995,922	23,930,664	0	23,930,664	7,065,258	0	7,065,258
99	908610	Limited Income Tax Refund Program	161,528	0	161,528	161,528	0	161,528	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(480,900)	0	(480,900)	(253,047)	0	(253,047)	(227,853)	0	(227,853)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,166,080	267,107	31,433,187	24,244,910	173,793	24,418,703	6,921,170	93,314	7,014,484

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.065%	34.935%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months 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	3,220,400,717	2,153,568,662	1,066,832,055
	Interest Deduction for FIT Calculation	89,720,165	59,976,887	29,743,278
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,187,846,025	798,703,353	389,142,672
E-OPS	Less: Operating & Maintenance Expense	757,751,800	482,504,817	275,246,983
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	167,602,119	115,802,602	51,799,517
E-OTX	Less: Taxes Other than FIT	78,631,911	66,188,712	12,443,199
	Net Operating Income Before FIT	183,860,195	134,207,222	49,652,973
E-INT	Less: Interest Expense	89,720,165	59,976,887	29,743,278
E-OTX	Less: ID ITC Deferred & Amortization	(26,487)	0	(26,487)
E-SCM	Plus: Schedule M Adjustments	(169,510,821)	(127,771,798)	(41,739,023)
	Taxable Net Operating Income	(75,397,278)	(53,541,463)	(21,855,815)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(15,833,428)	(11,243,707)	(4,589,721)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(15,833,428)	(11,243,707)	(4,589,721)
E-DTE	Deferred FIT	27,519,993	21,713,215	5,806,778
E-DTE	Customer Tax Credit Amortization	(37,744,777)	(23,420,660)	(14,324,117)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(26,543,000)	(13,263,355)	(13,279,645)

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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		84,227,368	113,696,326	197,923,694	58,196,564	74,760,701	132,957,265	26,030,804	38,935,625	64,966,429
12	997001 Contributions In Aid of Construction		0	15,184,988	15,184,988	0	10,108,191	10,108,191	0	5,076,797	5,076,797
12	997002 Injuries and Damages		0	57,000	57,000	0	37,943	37,943	0	19,057	19,057
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	(839,132)	(839,132)	0	(558,585)	(558,585)	0	(280,547)	(280,547)
99	997007 Idaho PCA		(3,470,124)	0	(3,470,124)	0	0	0	(3,470,124)	0	(3,470,124)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	324,338	324,338	0	215,902	215,902	0	108,436	108,436
99	997018 DSM Tariff Rider		(11,012,216)	64	(11,012,152)	(9,657,742)	43	(9,657,699)	(1,354,474)	21	(1,354,453)
12	997020 FAS87 Current Pension Accrual		0	(1,789,248)	(1,789,248)	0	(1,191,049)	(1,191,049)	0	(598,199)	(598,199)
12	997027 Uncollectibles		1,763,775	(3,091,861)	(1,328,086)	1,077,563	(2,058,159)	(980,596)	686,212	(1,033,702)	(347,490)
99	997031 Decoupling Mechanism		(2,879,023)	0	(2,879,023)	(3,027,772)	0	(3,027,772)	148,749	0	148,749
12	997032 Interest Rate Swaps		0	9,570,760	9,570,760	0	6,370,968	6,370,968	0	3,199,792	3,199,792
99	997033 BPA Residential Exchange		(588,371)	0	(588,371)	(482,056)	0	(482,056)	(106,315)	0	(106,315)
99	997034 Montana Hydro Settlement		(1,609,813)	(24,450,400)	(26,060,213)	(1,036,720)	(16,367,831)	(17,404,551)	(573,093)	(8,082,569)	(8,655,662)
99	997035 Leases		0	53,602	53,602	0	35,883	35,883	0	17,719	17,719
99	997043 Washington Deferred Power Costs		(28,544,066)	0	(28,544,066)	(28,544,066)	0	(28,544,066)	0	0	0
12	997044 Non-Monetary Power Costs		0	32,234	32,234	0	21,457	21,457	0	10,777	10,777
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(7,082,083)	(7,082,083)	0	(4,714,330)	(4,714,330)	0	(2,367,753)	(2,367,753)
12	997049 Tax Depreciation		0	(174,929,131)	(174,929,131)	0	(116,445,075)	(116,445,075)	0	(58,484,056)	(58,484,056)
99	997058 Colstrip Community Fund		687,500	0	687,500	687,500	0	687,500	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,085	884,085	0	588,509	588,509	0	295,576	295,576
99	997065 Amortization - Unbilled Revenue Add-Ins		1,074,045	0	1,074,045	811,460	0	811,460	262,585	0	262,585
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	25,143,721	25,143,721	0	16,737,421	16,737,421	0	8,406,300	8,406,300
12	997081 Deferred Compensation		0	(24,159)	(24,159)	0	(16,082)	(16,082)	0	(8,077)	(8,077)
4	997082 Meal Disallowances		0	650,913	650,913	0	435,741	435,741	0	215,172	215,172
12	997083 Paid Time Off		0	662,478	662,478	0	440,992	440,992	0	221,486	221,486
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(310,203)	0	(310,203)	0	0	0	(310,203)	0	(310,203)
99	997095 WA REC Deferral		(1,733,452)	0	(1,733,452)	(1,733,452)	0	(1,733,452)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,780	21,780	0	10,939	10,939
99	997098 Provision for Rate Refund		(116,968)	0	(116,968)	(116,968)	0	(116,968)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(64,673)	(64,673)	0	(43,051)	(43,051)	0	(21,622)	(21,622)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(101,657,535)	(101,657,535)	0	(67,670,371)	(67,670,371)	0	(33,987,164)	(33,987,164)
99	997102 Amort Idaho Earnings Test (254229)		(85,871)	0	(85,871)	0	0	0	(85,871)	0	(85,871)
99	997107 MDM System		(16,540,541)	0	(16,540,541)	(16,540,541)	0	(16,540,541)	0	0	0
99	997109 Tax Reform Amortization		(16,614)	0	(16,614)	0	0	0	(16,614)	0	(16,614)
99	997110 FISERVE		77,798	(222,175)	(144,377)	0	(147,895)	(147,895)	77,798	(74,280)	3,518
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,435)	(106,435)	0	(53,456)	(53,456)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,064,955)	(1,064,955)	0	(534,869)	(534,869)
99	997115 AFUDC Equity DFIT Deferral		0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment		(3,944,526)	0	(3,944,526)	(2,606,590)	0	(2,606,590)	(1,337,936)	0	(1,337,936)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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
99	997119 AFUDC Tax CPI	0	10,731,352	10,731,352	0	7,143,539	7,143,539	0	3,587,813	3,587,813
99	997120 Transportation Tax Disallowance	0	47,973	47,973	0	31,934	31,934	0	16,039	16,039
99	997122 Regulatory Fees	(1,130,776)	0	(1,130,776)	(1,130,776)	0	(1,130,776)	0	0	0
99	997123 EIM Deferred O&M	87,390	0	87,390	0	0	0	87,390	0	87,390
99	997125 COVID-19	(654,986)	0	(654,986)	(334,447)	0	(334,447)	(320,539)	0	(320,539)
99	997126 Prepaid Expenses	0	(670,766)	(670,766)	0	(446,509)	(446,509)	0	(224,257)	(224,257)
99	997127 CARES Act SS Deferral	0	297	297	0	198	198	0	99	99
99	997128 Meters Expensed	0	(5,430,513)	(5,430,513)	0	(3,614,930)	(3,614,930)	0	(1,815,583)	(1,815,583)
99	997129 Mixed Service Costs (IDD#5)	0	(32,008,333)	(32,008,333)	0	(21,306,987)	(21,306,987)	0	(10,701,346)	(10,701,346)
99	997130 Wild Fire Resiliency Deferral	(6,526,988)	0	(6,526,988)	(2,853,939)	0	(2,853,939)	(3,673,049)	0	(3,673,049)
99	997132 Battery Storage Deferral	29,721	0	29,721	29,721	0	29,721	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	(937,893)	0	(937,893)	(937,893)	0	(937,893)	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	63,000	0	63,000	63,000	0	63,000	0	0	0
99	997137 CEIP	(835,758)	0	(835,758)	(835,758)	0	(835,758)	0	0	0
99	997138 Intervenor Funding	(81,740)	0	(81,740)	(81,740)	0	(81,740)	0	0	0
99	997139 Pension Settlement	0	416,335	416,335	0	277,142	277,142	0	139,193	139,193
99	997140 Insurance Balancing	(171,238)	0	(171,238)	(171,238)	0	(171,238)	0	0	0
99	997141 CCA	647,640	0	647,640	0	0	0	647,640	0	647,640
99	997143 Depreciation Rate Deferral	(318,252)	0	(318,252)	0	0	0	(318,252)	0	(318,252)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>		<b>7,019,718</b>	<b>(176,530,539)</b>	<b>(169,510,821)</b>	<b>(9,247,898)</b>	<b>(118,523,900)</b>	<b>(127,771,798)</b>	<b>16,267,616</b>	<b>(58,006,639)</b>	<b>(41,739,023)</b>

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%	66.567%	33.433%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	16,313,158	16,313,158	0	10,859,180	10,859,180	0	5,453,978	5,453,978
99	410100	Deferred Federal Income Tax Expense - Washingto	13,441,709	0	13,441,709	13,441,709	0	13,441,709	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,321,590	0	2,321,590	0	0	0	2,321,590	0	2,321,590
	410100	Total	15,763,299	16,313,158	32,076,457	13,441,709	10,859,180	24,300,889	2,321,590	5,453,978	7,775,568
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,862,234)	(9,862,234)	0	(6,564,750)	(6,564,750)	0	(3,297,484)	(3,297,484)
99	411100	Deferred Federal Income Tax Expense - Washingto	735,743	0	735,743	735,743	0	735,743	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(416,639)	0	(416,639)	0	0	0	(416,639)	0	(416,639)
	411100	Total	319,104	(9,862,234)	(9,543,130)	735,743	(6,564,750)	(5,829,007)	(416,639)	(3,297,484)	(3,714,123)
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	3,241,333	0	3,241,333	3,241,333	0	3,241,333	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,745,333	0	1,745,333	0	0	0	1,745,333	0	1,745,333
	410193	Total	4,986,666	0	4,986,666	3,241,333	0	3,241,333	1,745,333	0	1,745,333
Total Deferred Federal Income Tax Expense			21,069,069	6,450,924	27,519,993	17,418,785	4,294,430	21,713,215	3,650,284	2,156,494	5,806,778
99	411193	Customer Tax Credit Amortization - Washington	(23,420,660)	0	(23,420,660)	(23,420,660)	0	(23,420,660)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(14,324,117)	0	(14,324,117)	0	0	0	(14,324,117)	0	(14,324,117)
	411193	Total	(37,744,777)	0	(37,744,777)	(23,420,660)	0	(23,420,660)	(14,324,117)	0	(14,324,117)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.567%			33.433%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	67,891	67,891	0	43,722	43,722	0	24,169	24,169
1	408140	State Kwh Generation Tax	0	1,331,843	1,331,843	0	857,707	857,707	0	474,136	474,136
1	408150	R&P Property Tax--Production	0	11,636,029	11,636,029	0	7,493,603	7,493,603	0	4,142,426	4,142,426
1	408180	R&P Property Tax--Transmission	0	3,629,197	3,629,197	0	2,337,203	2,337,203	0	1,291,994	1,291,994
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>16,685,133</b>	<b>16,685,133</b>	<b>0</b>	<b>10,745,226</b>	<b>10,745,226</b>	<b>0</b>	<b>5,939,907</b>	<b>5,939,907</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	24,608,922	0	24,608,922	24,608,757	0	24,608,757	165	0	165
99	408120	Municipal Occupation & License Tax	24,547,151	0	24,547,151	21,205,925	0	21,205,925	3,341,226	0	3,341,226
99	408160	Miscellaneous State or Local Tax--WA & ID	75	0	75	0	0	0	75	0	75
99	408170	R&P Property Tax--Distribution	6,035,225	0	6,035,225	5,041,654	0	5,041,654	993,571	0	993,571
99	409100	State Income Tax--Idaho	17	0	17	0	0	0	17	0	17
99	411410	State Income Tax--Idaho ITC Deferred	23	0	23	0	0	0	23	0	23
99	411420	State Income Tax--Idaho ITC Amortization	(26,510)	0	(26,510)	0	0	0	(26,510)	0	(26,510)
<b>TOTAL DISTRIBUTION</b>			<b>55,164,903</b>	<b>0</b>	<b>55,164,903</b>	<b>50,856,336</b>	<b>0</b>	<b>50,856,336</b>	<b>4,308,567</b>	<b>0</b>	<b>4,308,567</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,110,105	5,671,770	6,781,875	790,297	3,796,853	4,587,150	319,808	1,874,917	2,194,725
<b>TOTAL A&amp;G</b>			<b>1,110,105</b>	<b>5,671,770</b>	<b>6,781,875</b>	<b>790,297</b>	<b>3,796,853</b>	<b>4,587,150</b>	<b>319,808</b>	<b>1,874,917</b>	<b>2,194,725</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>56,275,008</b>	<b>22,356,903</b>	<b>78,631,911</b>	<b>51,646,633</b>	<b>14,542,079</b>	<b>66,188,712</b>	<b>4,628,375</b>	<b>7,814,824</b>	<b>12,443,199</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended November 30, 2023

Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

\*\*\*\*\*SYSTEM\*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\*IDAHO\*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,266,666	7,266,666	0	4,679,733	4,679,733	0	2,586,933	2,586,933
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	1,002,033	1,002,033	0	645,309	645,309	0	356,724	356,724
1	182381	CDA Settlement Past Storage	0	27,075,123	27,075,123	0	17,436,379	17,436,379	0	9,638,744	9,638,744
1	302000	Franchises & Consents	2,742,754	44,049,218	46,791,972	2,742,754	28,367,696	31,110,450	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,309,521	16,629,237	319,716	10,614,275	10,933,991	0	5,695,246	5,695,246
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,618,483	108,477,088	113,095,571	4,618,483	72,617,817	77,236,300	0	35,859,271	35,859,271
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	22,050,211	22,050,211	0	14,761,073	14,761,073	0	7,289,138	7,289,138
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	15,638,543	58,365	15,696,908	15,638,543	39,071	15,677,614	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	11,780,884	11,780,884	0	7,886,477	7,886,477	0	3,894,407	3,894,407
TOTAL INTANGIBLE PLANT			23,319,496	337,172,417	360,491,913	23,319,496	223,339,698	246,659,194	0	113,832,719	113,832,719
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	111,679,745	29,303,332	140,983,077	72,968,382	18,871,346	91,839,728	38,711,363	10,431,986	49,143,349
1	312000	Boiler Plant	146,575,051	77,862,643	224,437,694	93,280,827	50,143,542	143,424,369	53,294,224	27,719,101	81,013,325
1	313000	Generators	54,467	0	54,467	34,848	0	34,848	19,619	0	19,619
1	314000	Turbogenerator Units	39,462,133	18,630,880	58,093,013	25,796,500	11,998,287	37,794,787	13,665,633	6,632,593	20,298,226
1	315000	Accessory Electric Equipment	18,153,428	12,501,086	30,654,514	11,860,940	8,050,699	19,911,639	6,292,488	4,450,387	10,742,875
1	316000	Miscellaneous Power Plant Equipment	14,712,027	2,476,959	17,188,986	9,614,657	1,595,162	11,209,819	5,097,370	881,797	5,979,167
TOTAL STEAM PRODUCTION PLANT			330,636,851	144,632,482	475,269,333	213,556,154	93,143,319	306,699,473	117,080,697	51,489,163	168,569,860
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,993,346	65,993,346	0	42,499,715	42,499,715	0	23,493,631	23,493,631
1	331XXX	Structures & Improvements	0	113,353,767	113,353,767	0	72,999,826	72,999,826	0	40,353,941	40,353,941
1	332XXX	Reservoirs, Dams, & Waterways	0	258,358,014	258,358,014	0	166,382,561	166,382,561	0	91,975,453	91,975,453
1	333000	Waterwheels, Turbines, & Generators	0	235,940,388	235,940,388	0	151,945,610	151,945,610	0	83,994,778	83,994,778
1	334000	Accessory Electric Equipment	0	85,031,266	85,031,266	0	54,760,135	54,760,135	0	30,271,131	30,271,131
1	335XXX	Miscellaneous Power Plant Equipment	0	13,870,114	13,870,114	0	8,932,353	8,932,353	0	4,937,761	4,937,761
1	336000	Roads, Railroads, & Bridges	0	3,740,928	3,740,928	0	2,409,158	2,409,158	0	1,331,770	1,331,770
TOTAL HYDRAULIC PRODUCTION PLANT			0	776,287,823	776,287,823	0	499,929,358	499,929,358	0	276,358,465	276,358,465
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	17,611,821	17,611,821	0	11,342,013	11,342,013	0	6,269,808	6,269,808
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,724	21,070,724	0	13,569,546	13,569,546	0	7,501,178	7,501,178
1	343000	Prime Movers	0	21,443,196	21,443,196	0	13,809,418	13,809,418	0	7,633,778	7,633,778
1	344000	Generators	0	239,854,912	239,854,912	0	154,466,563	154,466,563	0	85,388,349	85,388,349
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	26,083,994	26,083,994	0	16,798,092	16,798,092	0	9,285,902	9,285,902
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	1,641,978	1,641,978	0	1,057,434	1,057,434	0	584,544	584,544
TOTAL OTHER PRODUCTION PLANT			0	328,817,155	328,817,155	0	211,758,247	211,758,247	0	117,058,908	117,058,908
TOTAL PRODUCTION PLANT			330,636,851	1,249,737,460	1,580,374,311	213,556,154	804,830,924	1,018,387,078	117,080,697	444,906,536	561,987,233



\*\*\*\*\*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	29,519,263	30,147,621	410,632	19,010,405	19,421,037	217,726	10,508,858	10,726,584
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	11,008	35,276,335	35,287,343	7,175	22,717,960	22,725,135	3,833	12,558,375	12,562,208
1	353XXX	Station Equipment	12,878,818	366,668,460	379,547,278	8,418,685	236,134,488	244,553,173	4,460,133	130,533,972	134,994,105
1	354000	Towers & Fixtures	15,996,630	1,167,385	17,164,015	10,453,779	751,796	11,205,575	5,542,851	415,589	5,958,440
1	355000	Poles & Fixtures	5,418	360,600,615	360,606,033	3,541	232,226,796	232,230,337	1,877	128,373,819	128,375,696
1	356000	Overhead Conductors & Devices	12,533,947	172,103,469	184,637,416	8,190,918	110,834,634	119,025,552	4,343,029	61,268,835	65,611,864
1	357000	Underground Conduit	0	3,137,087	3,137,087	0	2,020,284	2,020,284	0	1,116,803	1,116,803
1	358000	Underground Conductors & Devices	0	6,614,624	6,614,624	0	4,259,818	4,259,818	0	2,354,806	2,354,806
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
		<b>TOTAL TRANSMISSION PLANT</b>	<b>42,133,013</b>	<b>977,616,541</b>	<b>1,019,749,554</b>	<b>27,536,248</b>	<b>629,585,052</b>	<b>657,121,300</b>	<b>14,596,765</b>	<b>348,031,489</b>	<b>362,628,254</b>
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,901,787	0	11,901,787	10,431,233	0	10,431,233	1,470,554	0	1,470,554
99	360400	Land Easements	4,032,168	0	4,032,168	1,345,208	0	1,345,208	2,686,960	0	2,686,960
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,980,987	0	28,980,987	21,297,116	0	21,297,116	7,683,871	0	7,683,871
3	362000	Station Equipment	164,072,210	3,224,451	167,296,661	110,187,128	2,209,974	112,397,102	53,885,082	1,014,477	54,899,559
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	555,516,441	0	555,516,441	368,298,778	0	368,298,778	187,217,663	0	187,217,663
99	365000	Overhead Conductors & Devices	353,191,314	0	353,191,314	220,818,586	0	220,818,586	132,372,728	0	132,372,728
99	366000	Underground Conduit	163,776,549	0	163,776,549	108,387,007	0	108,387,007	55,389,542	0	55,389,542
99	367000	Underground Conductors & Devices	280,741,313	0	280,741,313	187,256,878	0	187,256,878	93,484,435	0	93,484,435
99	368000	Line Transformers	342,919,626	0	342,919,626	238,633,509	0	238,633,509	104,286,117	0	104,286,117
99	369XXX	Services	219,336,672	0	219,336,672	142,332,763	0	142,332,763	77,003,909	0	77,003,909
99	371XXX	Installations on Customers' Premises	8,174,156	0	8,174,156	8,174,156	0	8,174,156	0	0	0
99	370XXX	Meters	86,914,060	0	86,914,060	62,172,215	0	62,172,215	24,741,845	0	24,741,845
99	373XXX	Street Light & Signal Systems	80,569,552	0	80,569,552	52,502,072	0	52,502,072	28,067,480	0	28,067,480
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,300,494,685</b>	<b>3,224,451</b>	<b>2,303,719,136</b>	<b>1,531,836,649</b>	<b>2,209,974</b>	<b>1,534,046,623</b>	<b>768,658,036</b>	<b>1,014,477</b>	<b>769,672,513</b>
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,713,582	11,214,008	800,859	6,502,563	7,303,422	699,567	3,211,019	3,910,586
4	390XXX	Structures & Improvements	27,281,633	109,620,682	136,902,315	17,902,682	73,383,373	91,286,055	9,378,951	36,237,309	45,616,260
4	391XXX	Office Furniture & Equipment	4,812,818	52,722,208	57,535,026	4,797,398	35,293,828	40,091,226	15,420	17,428,380	17,443,800
4	392XXX	Transportation Equipment	40,702,813	31,702,623	72,405,436	27,639,845	21,222,687	48,862,532	13,062,968	10,479,936	23,542,904
4	393000	Stores Equipment	723,856	4,194,314	4,918,170	536,880	2,807,800	3,344,680	186,976	1,386,514	1,573,490
4	394000	Tools, Shop & Garage Equipment	2,732,048	18,343,864	21,075,912	1,504,283	12,279,933	13,784,216	1,227,765	6,063,931	7,291,696
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	413,566	3,774,323	4,187,889	397,775	2,526,645	2,924,420	15,791	1,247,678	1,263,469
4	396XXX	Power Operated Equipment	21,315,478	6,952,676	28,268,154	13,095,951	4,654,330	17,750,281	8,219,527	2,298,346	10,517,873
4	397XXX	Communications Equipment	32,696,193	96,650,157	129,346,350	23,302,999	64,700,515	88,003,514	9,393,194	31,949,642	41,342,836
4	398000	Miscellaneous Equipment	12,815	887,332	900,147	0	594,007	594,007	12,815	293,325	306,140
		<b>TOTAL GENERAL PLANT</b>	<b>132,191,646</b>	<b>334,678,548</b>	<b>466,870,194</b>	<b>89,978,672</b>	<b>224,043,862</b>	<b>314,022,534</b>	<b>42,212,974</b>	<b>110,634,686</b>	<b>152,847,660</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,828,775,691</b>	<b>2,902,429,417</b>	<b>5,731,205,108</b>	<b>1,886,227,219</b>	<b>1,884,009,510</b>	<b>3,770,236,729</b>	<b>942,548,472</b>	<b>1,018,419,907</b>	<b>1,960,968,379</b>

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(288,233,956)	(79,682,138)	(367,916,094)	(190,693,383)	(51,315,297)	(242,008,680)	(97,540,573)	(28,366,841)	(125,907,414)
E-ADEP		Hydro Production Plant	0	(195,378,365)	(195,378,365)	0	(125,823,667)	(125,823,667)	0	(69,554,698)	(69,554,698)
E-ADEP		Other Production Plant	0	(174,032,745)	(174,032,745)	0	(112,077,088)	(112,077,088)	0	(61,955,657)	(61,955,657)
E-ADEP		Transmission Plant	(27,652,060)	(249,249,274)	(276,901,334)	(16,938,749)	(160,516,532)	(177,455,281)	(10,713,311)	(88,732,742)	(99,446,053)
E-ADEP		Distribution Plant	(757,705,063)	(530,097)	(758,235,160)	(472,398,003)	(363,318)	(472,761,321)	(285,307,060)	(166,779)	(285,473,839)
E-ADEP		General Plant	(55,210,870)	(118,790,817)	(174,001,687)	(35,883,021)	(79,522,137)	(115,405,158)	(19,327,849)	(39,268,680)	(58,596,529)
		TOTAL ACCUMULATED DEPRECIATION	(1,128,801,949)	(817,663,436)	(1,946,465,385)	(715,913,156)	(529,618,039)	(1,245,531,195)	(412,888,793)	(288,045,397)	(700,934,190)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,962,935)	(18,962,935)	0	(12,212,130)	(12,212,130)	0	(6,750,805)	(6,750,805)
E-AAMT		Distribution-Franchises/Misc Intangibles	(507,724)	0	(507,724)	(507,724)	0	(507,724)	0	0	0
E-AAMT		General Plant - 303000	0	(3,767,182)	(3,767,182)	0	(2,518,932)	(2,518,932)	0	(1,248,250)	(1,248,250)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(15,249,224)	(121,728,729)	(136,977,953)	(15,249,224)	(81,488,864)	(96,738,088)	0	(40,239,865)	(40,239,865)
E-AAMT		General Plant - 390200, 396200	0	(1,335,819)	(1,335,819)	0	(894,237)	(894,237)	0	(441,582)	(441,582)
		TOTAL ACCUMULATED AMORTIZATION	(15,756,948)	(145,794,665)	(161,551,613)	(15,756,948)	(97,114,163)	(112,871,111)	0	(48,680,502)	(48,680,502)
		TOTAL ACCUMULATED DEPR/AMORT	(1,144,558,897)	(963,458,101)	(2,108,016,998)	(731,670,104)	(626,732,202)	(1,358,402,306)	(412,888,793)	(336,725,899)	(749,614,692)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,684,216,794	1,938,971,316	3,623,188,110	1,154,557,115	1,257,277,308	2,411,834,423	529,659,679	681,694,008	1,211,353,687
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	(540,767,750)	(540,767,750)	0	(359,972,868)	(359,972,868)	0	(180,794,882)	(180,794,882)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,143,161)	(50,143,161)	0	(33,567,336)	(33,567,336)	0	(16,575,825)	(16,575,825)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,395,181)	(4,395,181)	0	(2,942,266)	(2,942,266)	0	(1,452,915)	(1,452,915)
4		ADFIT - Common Plant (283750 from C-DTX)	0	8,846	8,846	0	5,922	5,922	0	2,924	2,924
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	(5,685,776)	(5,685,776)	0	(3,661,640)	(3,661,640)	0	(2,024,136)	(2,024,136)
1		ADFIT - CDA Settlement Costs (283333)	0	177,498	177,498	0	114,309	114,309	0	63,189	63,189
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(930,184)	(930,184)	0	(619,196)	(619,196)	0	(310,988)	(310,988)
		TOTAL ACCUMULATED DFIT	0	(601,735,708)	(601,735,708)	0	(400,643,075)	(400,643,075)	0	(201,092,633)	(201,092,633)
		NET ELECTRIC UTILITY PLANT	1,684,216,794	1,337,235,608	3,021,452,402	1,154,557,115	856,634,233	2,011,191,348	529,659,679	480,601,375	1,010,261,054

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.538%	31.462%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.567%	33.433%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months 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	1,684,216,794	1,337,235,608	3,021,452,402	#####	856,634,233	2,011,191,348	529,659,679	480,601,375	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,119,287	43,240,137	51,359,424	6,146,954	28,946,245	35,093,199	1,972,333	14,293,892	16,266,225
4	Accumulated Amortization - AFUDC (182318)	(1,801,203)	(6,229,159)	(8,030,362)	(1,444,417)	(4,169,986)	(5,614,403)	(356,786)	(2,059,173)	(2,415,959)
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)	2,263,159	0	2,263,159	0	0	0	2,263,159	0	2,263,159
99	ADFIT - Boulder Park Disallowed (190040)	70,737	0	70,737	0	0	0	70,737	0	70,737
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)	15,439,611	0	15,439,611	15,439,611	0	15,439,611	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,380,206	0	23,380,206	23,380,206	0	23,380,206	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,973,930)	0	(7,973,930)	(7,973,930)	0	(7,973,930)	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)	42,043	0	42,043	0	0	0	42,043	0	42,043
4	Customer Advances (252000)	(4,319,905)	0	(4,319,905)	(1,307,042)	0	(1,307,042)	(3,012,863)	0	(3,012,863)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(33,868,282)	0	(33,868,282)	(27,314,714)	0	(27,314,714)	(6,553,568)	0	(6,553,568)
99	ADFIT-Customer Tax Credit (190393)	7,112,339	0	7,112,339	5,736,090	0	5,736,090	1,376,249	0	1,376,249
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,645,619)	0	(8,645,619)	(5,267,350)	0	(5,267,350)	(3,378,269)	0	(3,378,269)
99	Colstrip-Regulatory Asset (182327)	16,790,171	0	16,790,171	9,477,079	0	9,477,079	7,313,092	0	7,313,092
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	612,806	0	612,806	678,016	0	678,016	(65,210)	0	(65,210)
99	Colstrip Reg Asset ADFIT (283376)	(2,408,121)	0	(2,408,121)	(1,647,019)	0	(1,647,019)	(761,102)	0	(761,102)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(6,590,782)	0	(6,590,782)	(4,656,180)	0	(4,656,180)	(1,934,602)	0	(1,934,602)
99	Colstrip ARO Liability (230027)	(13,267,981)	0	(13,267,981)	(8,670,628)	0	(8,670,628)	(4,597,353)	0	(4,597,353)
99	Colstrip ARO ADFIT (190376)	2,786,276	0	2,786,276	1,820,832	0	1,820,832	965,444	0	965,444
99	Colstrip ARO ADFIT (283377)	(1,810,553)	0	(1,810,553)	(1,109,885)	0	(1,109,885)	(700,668)	0	(700,668)
99	Customer Deposits (235199)	(6,033)	0	(6,033)	(6,033)	0	(6,033)	0	0	0
C-WKC	Working Capital	153,400,646	0	153,400,646	104,378,116	0	104,378,116	49,022,530	0	49,022,530
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	161,937,337	37,010,978	198,948,315	117,601,055	24,776,259	142,377,314	44,336,282	12,234,719	56,571,001
	NET RATE BASE	1,846,154,131	1,374,246,586	3,220,400,717	#####	881,410,492	2,153,568,662	573,995,961	492,836,094	#####

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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		
<b>Electric Production</b>															
1	Steam (ED-AN)	4,222,211	4,222,211			4,222,211	4,222,211		2,719,104	2,719,104		1,503,107	1,503,107		
	Steam (ED-ID)	4,367,630	4,367,630		4,367,630		4,367,630				4,367,630		4,367,630		
	Steam (ED-WA)	11,304,693	11,304,693		11,304,693		11,304,693	11,304,693		11,304,693					
1	Hydro (ED-AN)	16,603,702	16,603,702			16,603,702	16,603,702		10,692,784	10,692,784		5,910,918	5,910,918		
1	Other (ED-AN)	11,017,117	11,017,117			11,017,117	11,017,117		7,095,023	7,095,023		3,922,094	3,922,094		
<b>Total Electric Production</b>		<b>47,515,353</b>	<b>47,515,353</b>			<b>15,672,323</b>	<b>31,843,030</b>	<b>47,515,353</b>	<b>11,304,693</b>	<b>20,506,911</b>	<b>31,811,604</b>	<b>4,367,630</b>	<b>11,336,119</b>	<b>15,703,749</b>	
<b>Electric Transmission</b>															
1	ED-AN	20,150,232	20,150,232				20,150,232	20,150,232		12,976,749	12,976,749		7,173,483	7,173,483	
	ED-ID	276,622	276,622		276,622		276,622				276,622			276,622	
	ED-WA	521,884	521,884		521,884		521,884	521,884		521,884				521,884	
<b>Total Electric Transmission</b>		<b>20,948,738</b>	<b>20,948,738</b>			<b>798,506</b>	<b>20,150,232</b>	<b>20,948,738</b>	<b>521,884</b>	<b>12,976,749</b>	<b>13,498,633</b>	<b>276,622</b>	<b>7,173,483</b>	<b>7,450,105</b>	
<b>Electric Distribution</b>															
3	ED-AN	86,415	86,415				86,415	86,415		59,227	59,227		27,188	27,188	
	ED-ID	20,493,271	20,493,271		20,493,271		20,493,271	20,493,271				20,493,271		20,493,271	
	ED-WA	39,588,873	39,588,873		39,588,873		39,588,873	39,588,873	39,588,873		39,588,873			39,588,873	
<b>Total Electric Distribution</b>		<b>60,168,559</b>	<b>60,168,559</b>			<b>60,082,144</b>	<b>86,415</b>	<b>60,168,559</b>	<b>39,588,873</b>	<b>59,227</b>	<b>39,648,100</b>	<b>20,493,271</b>	<b>27,188</b>	<b>20,520,459</b>	
<b>Gas Underground Storage</b>															
	GD-AN	763,833		763,833											
	GD-OR	129,447			129,447										
<b>Total Gas Underground Storage</b>		<b>893,280</b>		<b>763,833</b>	<b>129,447</b>										
<b>Gas Distribution</b>															
	GD-AN	57,432		57,432											
	GD-ID	7,182,520		7,182,520											
	GD-WA	16,899,927		16,899,927											
	GD-OR	10,962,765			10,962,765										
<b>Total Gas Distribution</b>		<b>35,102,644</b>		<b>24,139,879</b>	<b>10,962,765</b>										
<b>General Plant</b>															
4	ED-AN	2,819,163	2,819,163				2,819,163	2,819,163		1,887,232	1,887,232		931,931	931,931	
	ED-ID	521,094	521,094		521,094		521,094	521,094				521,094		521,094	
	ED-WA	1,409,077	1,409,077		1,409,077		1,409,077	1,409,077	1,409,077		1,409,077				
7,4	CD-AA	22,310,135	15,642,082	4,619,983	2,048,070		15,642,082	15,642,082		10,471,279	10,471,279		5,170,803	5,170,803	
9,4	CD-AN	759,960	586,256	173,704			586,256	586,256		392,457	392,457		193,799	193,799	
9	CD-ID	482,464	372,187	110,277		372,187		372,187				372,187		372,187	
9	CD-WA	2,086,404	1,609,515	476,889		1,609,515		1,609,515	1,609,515		1,609,515			1,609,515	
8	GD-AA	355,028		245,094	109,934										
	GD-AN	28,995		28,995											
	GD-ID	42,025		42,025											
	GD-WA	1,095,188		1,095,188											
	GD-OR	189,404			189,404										
<b>Total General Plant</b>		<b>32,098,937</b>	<b>22,959,374</b>	<b>6,792,155</b>	<b>2,347,408</b>		<b>3,911,873</b>	<b>19,047,501</b>	<b>22,959,374</b>	<b>3,018,592</b>	<b>12,750,968</b>	<b>15,769,560</b>	<b>893,281</b>	<b>6,296,533</b>	<b>7,189,814</b>
<b>Total Depreciation Expense</b>		<b>196,727,511</b>	<b>151,592,024</b>	<b>31,695,867</b>	<b>13,439,620</b>		<b>80,464,846</b>	<b>71,127,178</b>	<b>151,592,024</b>	<b>54,434,042</b>	<b>46,293,855</b>	<b>100,727,897</b>	<b>26,030,804</b>	<b>24,833,323</b>	<b>50,864,127</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Exper	68.538%	31.462%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,401	918,401		918,401	918,401		591,450	591,450		326,951	326,951		
1	Misc Intangible Plt (30300)	ED-AN	262,452	262,452		262,452	262,452		169,019	169,019		93,433	93,433		
<b>Total Production/Transmission</b>			<b>1,180,853</b>	<b>1,180,853</b>		<b>1,180,853</b>	<b>1,180,853</b>		<b>760,469</b>	<b>760,469</b>		<b>420,384</b>	<b>420,384</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	109,742	109,742		109,742	109,742	109,742		109,742					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866					
<b>Total Distribution</b>			<b>115,608</b>	<b>115,608</b>		<b>115,608</b>	<b>115,608</b>	<b>115,608</b>		<b>115,608</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	414,833	290,848	85,903	38,082	290,848	290,848		194,702	194,702		96,146	96,146	
9,1		CD-AN	9,728	7,505	2,223		7,505	7,505		4,833	4,833		2,672	2,672	
		GD-ID	14,795		14,795										
		GD-WA	24,862		24,862										
		GD-OR	6,728			6,728									
<b>Total General Plant - 303000</b>			<b>470,946</b>	<b>298,353</b>	<b>127,783</b>	<b>44,810</b>	<b>298,353</b>	<b>298,353</b>		<b>199,535</b>	<b>199,535</b>		<b>98,818</b>	<b>98,818</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	47,607,441	33,378,529	9,858,549	4,370,363	33,378,529	33,378,529		22,344,589	22,344,589		11,033,940	11,033,940	
9,4		CD-AN	120,097	92,646	27,451		92,646	92,646		62,020	62,020		30,626	30,626	
9,4		CD-ID	0	0	0		0	0		0	0		0	0	
9,4		CD-WA	3,138,274	2,420,959	717,315		2,420,959	2,420,959	2,420,959		2,420,959		0	0	
4		ED-AN	7,196,337	7,196,337			7,196,337	7,196,337		4,817,444	4,817,444		2,378,893	2,378,893	
		ED-ID	0	0			0	0		0	0		0	0	
		ED-WA	1,225,955	1,225,955			1,225,955	1,225,955	1,225,955		1,225,955				
8		GD-AA	129,000		89,055	39,945									
		GD-AN	0		0										
		GD-OR	66,693			66,693									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>59,483,797</b>	<b>44,314,426</b>	<b>10,692,370</b>	<b>4,477,001</b>	<b>3,646,914</b>	<b>40,667,512</b>	<b>44,314,426</b>	<b>3,646,914</b>	<b>27,224,053</b>	<b>30,870,967</b>	<b>0</b>	<b>13,443,459</b>	<b>13,443,459</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	422,431	422,431			422,431	422,431		282,788	282,788		139,643	139,643	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>	<b>422,431</b>	<b>422,431</b>		<b>282,788</b>	<b>282,788</b>		<b>139,643</b>	<b>139,643</b>	
<b>Total Amortization Expense</b>			<b>61,673,635</b>	<b>46,331,671</b>	<b>10,820,153</b>	<b>4,521,811</b>	<b>3,762,522</b>	<b>42,569,149</b>	<b>46,331,671</b>	<b>3,762,522</b>	<b>28,466,845</b>	<b>32,229,367</b>	<b>0</b>	<b>14,102,304</b>	<b>14,102,304</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ACCUMULATED DEPRECIATION**  
For Twelve Months Ended November 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**E-ADEP-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(79,682,138)				(79,682,138)	(79,682,138)		(51,315,297)	(51,315,297)		(28,366,841)	(28,366,841)	
	Steam (ED-ID)	(97,540,573)			(97,540,573)		(97,540,573)				(97,540,573)		(97,540,573)	
	Steam (ED-WA)	(190,693,383)			(190,693,383)		(190,693,383)	(190,693,383)		(190,693,383)				
1	Hydro (ED-AN)	(195,378,365)				(195,378,365)	(195,378,365)		(125,823,667)	(125,823,667)		(69,554,698)	(69,554,698)	
1	Other (ED-AN)	(174,032,745)				(174,032,745)	(174,032,745)		(112,077,088)	(112,077,088)		(61,955,657)	(61,955,657)	
<b>Total Electric Production</b>		<b>(737,327,204)</b>				<b>(288,233,956)</b>	<b>(449,093,248)</b>	<b>(737,327,204)</b>	<b>(190,693,383)</b>	<b>(289,216,052)</b>	<b>(479,909,435)</b>	<b>(97,540,573)</b>	<b>(159,877,196)</b>	<b>(257,417,769)</b>
<b>Electric Transmission</b>														
1	ED-AN	(249,249,274)				(249,249,274)	(249,249,274)		(160,516,532)	(160,516,532)		(88,732,742)	(88,732,742)	
	ED-ID	(10,713,311)			(10,713,311)		(10,713,311)				(10,713,311)		(10,713,311)	
	ED-WA	(16,938,749)			(16,938,749)		(16,938,749)	(16,938,749)		(16,938,749)			(16,938,749)	
<b>Total Electric Transmissic</b>		<b>(276,901,334)</b>				<b>(27,652,060)</b>	<b>(249,249,274)</b>	<b>(276,901,334)</b>	<b>(16,938,749)</b>	<b>(160,516,532)</b>	<b>(177,455,281)</b>	<b>(10,713,311)</b>	<b>(88,732,742)</b>	<b>(99,446,053)</b>
<b>Electric Distribution</b>														
3	ED-AN	(530,097)				(530,097)	(530,097)		(363,318)	(363,318)		(166,779)	(166,779)	
	ED-ID	(285,307,060)			(285,307,060)		(285,307,060)				(285,307,060)		(285,307,060)	
	ED-WA	(472,398,003)			(472,398,003)		(472,398,003)	(472,398,003)		(472,398,003)			(472,398,003)	
<b>Total Electric Distribution</b>		<b>(758,235,160)</b>				<b>(757,705,063)</b>	<b>(530,097)</b>	<b>(758,235,160)</b>	<b>(472,398,003)</b>	<b>(363,318)</b>	<b>(472,761,321)</b>	<b>(285,307,060)</b>	<b>(166,779)</b>	<b>(285,473,839)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(19,525,141)		(19,525,141)										
	GD-OR	(1,697,027)				(1,697,027)								
<b>Total Gas Underground S</b>		<b>(21,222,168)</b>		<b>(19,525,141)</b>	<b>(1,697,027)</b>									
<b>Gas Distribution</b>														
	GD-AN	(2,047,433)		(2,047,433)										
	GD-ID	(104,294,369)		(104,294,369)										
	GD-WA	(193,347,127)		(193,347,127)										
	GD-OR	(144,251,031)			(144,251,031)									
<b>Total Gas Distribution</b>		<b>(443,939,960)</b>		<b>(299,688,929)</b>	<b>(144,251,031)</b>									
<b>General Plant</b>														
4	ED-AN	(37,027,177)		(37,027,177)		(37,027,177)	(37,027,177)		(24,787,103)	(24,787,103)		(12,240,074)	(12,240,074)	
	ED-ID	(13,525,354)			(13,525,354)		(13,525,354)				(13,525,354)		(13,525,354)	
	ED-WA	(26,914,842)			(26,914,842)		(26,914,842)	(26,914,842)		(26,914,842)				
7,4	CD-AA	(106,843,689)	(74,910,247)	(22,125,191)	(9,808,251)		(74,910,247)	(74,910,247)		(50,147,167)	(50,147,167)	(24,763,080)	(24,763,080)	
9,4	CD-AN	(8,884,012)	(6,853,393)	(2,030,619)		(6,853,393)	(6,853,393)		(4,587,867)	(4,587,867)		(2,265,526)	(2,265,526)	
9	CD-ID	(7,521,739)	(5,802,495)	(1,719,244)		(5,802,495)	(5,802,495)				(5,802,495)		(5,802,495)	
9	CD-WA	(11,625,396)	(8,968,179)	(2,657,217)		(8,968,179)	(8,968,179)				(8,968,179)		(8,968,179)	
8	GD-AA	(2,620,707)		(1,809,205)	(811,502)									
	GD-AN	(4,024,107)		(4,024,107)										
	GD-ID	(2,439,450)		(2,439,450)										
	GD-WA	(13,084,775)		(13,084,775)										
	GD-OR	(5,748,402)			(5,748,402)									
<b>Total General Plant</b>		<b>(240,259,650)</b>	<b>(174,001,687)</b>	<b>(49,889,808)</b>	<b>(16,368,155)</b>	<b>(55,210,870)</b>	<b>(118,790,817)</b>	<b>(174,001,687)</b>	<b>(35,883,021)</b>	<b>(79,522,137)</b>	<b>(115,405,158)</b>	<b>(19,327,849)</b>	<b>(39,268,680)</b>	<b>(58,596,529)</b>
<b>Total Accumulated Depr</b>		<b>(2,477,885,476)</b>	<b>(1,946,465,385)</b>	<b>(369,103,878)</b>	<b>(162,316,213)</b>	<b>(1,128,801,949)</b>	<b>(817,663,436)</b>	<b>(1,946,465,385)</b>	<b>(715,913,156)</b>	<b>(529,618,039)</b>	<b>(1,245,531,195)</b>	<b>(412,888,793)</b>	<b>(288,045,397)</b>	<b>(700,934,190)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expense	68.538%	31.462%
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-12A
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(16,034,421)	(16,034,421)			(16,034,421)	(16,034,421)		(10,326,167)	(10,326,167)		(5,708,254)	(5,708,254)	
1	Misc Intangible Plt (3030 ED-AN	(2,928,514)	(2,928,514)			(2,928,514)	(2,928,514)		(1,885,963)	(1,885,963)		(1,042,551)	(1,042,551)	
<b>Total Production/Transmission</b>		<b>(18,962,935)</b>	<b>(18,962,935)</b>			<b>(18,962,935)</b>	<b>(18,962,935)</b>		<b>(12,212,130)</b>	<b>(12,212,130)</b>		<b>(6,750,805)</b>	<b>(6,750,805)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(439,142)	(439,142)			(439,142)	(439,142)	(439,142)				(439,142)	(439,142)	
	Misc Intangible Plt (3030 ED-WA	(68,582)	(68,582)			(68,582)	(68,582)	(68,582)				(68,582)	(68,582)	
<b>Total Distribution</b>		<b>(507,724)</b>	<b>(507,724)</b>			<b>(507,724)</b>	<b>(507,724)</b>	<b>(507,724)</b>				<b>(507,724)</b>	<b>(507,724)</b>	
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,208,636)	(3,651,879)	(1,078,604)	(478,153)	(3,651,879)	(3,651,879)		(2,444,677)	(2,444,677)		(1,207,202)	(1,207,202)	
9,1	CD-AN	(149,467)	(115,303)	(34,164)		(115,303)	(115,303)		(74,255)	(74,255)		(41,048)	(41,048)	
	GD-ID	(166,213)		(166,213)										
	GD-WA	(325,960)		(325,960)										
	GD-OR	(131,749)			(131,749)									
<b>Total General Plant - 303000</b>		<b>(5,982,025)</b>	<b>(3,767,182)</b>	<b>(1,604,941)</b>	<b>(609,902)</b>		<b>(3,767,182)</b>	<b>(3,767,182)</b>		<b>(2,518,932)</b>	<b>(2,518,932)</b>		<b>(1,248,250)</b>	<b>(1,248,250)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(153,613,581)	(107,701,552)	(31,810,301)	(14,101,728)	(107,701,552)	(107,701,552)		(72,098,651)	(72,098,651)		(35,602,901)	(35,602,901)	
9,4	CD-AN	(443,301)	(341,976)	(101,325)		(341,976)	(341,976)		(228,929)	(228,929)		(113,047)	(113,047)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(16,418,565)	(12,665,774)	(3,752,791)		(12,665,774)	(12,665,774)	(12,665,774)				0	0	
4	ED-AN	(13,685,201)	(13,685,201)			(13,685,201)	(13,685,201)		(9,161,284)	(9,161,284)		(4,523,917)	(4,523,917)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,583,450)	(2,583,450)			(2,583,450)	(2,583,450)	(2,583,450)						
8	GD-AA	(275,093)		(189,910)	(85,183)									
	GD-AN	0		0										
	GD-OR	(42,435)			(42,435)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(187,061,626)</b>	<b>(136,977,953)</b>	<b>(35,854,327)</b>	<b>(14,229,346)</b>	<b>(15,249,224)</b>	<b>(121,728,729)</b>	<b>(136,977,953)</b>	<b>(15,249,224)</b>	<b>(81,488,864)</b>	<b>(96,738,088)</b>	<b>0</b>	<b>(40,239,865)</b>	<b>(40,239,865)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	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	(1,335,819)	(1,335,819)			(1,335,819)	(1,335,819)		(894,237)	(894,237)		(441,582)	(441,582)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,335,819)</b>	<b>(1,335,819)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,335,819)</b>	<b>(1,335,819)</b>	<b>0</b>	<b>(894,237)</b>	<b>(894,237)</b>	<b>0</b>	<b>(441,582)</b>	<b>(441,582)</b>
<b>Total Accumulated Amortization</b>		<b>(213,850,129)</b>	<b>(161,551,613)</b>	<b>(37,459,268)</b>	<b>(14,839,248)</b>	<b>(15,756,948)</b>	<b>(145,794,665)</b>	<b>(161,551,613)</b>	<b>(15,756,948)</b>	<b>(97,114,163)</b>	<b>(112,871,111)</b>	<b>0</b>	<b>(48,680,502)</b>	<b>(48,680,502)</b>

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,003,164	122,220	362,279	518,665	1,003,164	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	12,018,911	0	0	8,426,699	8,426,699	0	0	2,488,876	2,488,876	0	1,103,336	1,103,336
9	CD-WA / ID / AN	2,312,775	678,639	337,288	768,218	1,784,145	201,076	99,936	227,618	528,630	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,251,384</b>	<b>800,859</b>	<b>699,567</b>	<b>9,713,582</b>	<b>11,214,008</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,716,494</b>	<b>6,088,523</b>	<b>845,517</b>	<b>1,103,336</b>	<b>1,948,853</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,733,766	8,488,177	3,114,539	9,131,050	20,733,766	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	4,297,242	0	0	0	0	0	0	0	0	4,297,242	0	4,297,242
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,210,372	0	0	91,994,216	91,994,216	0	0	27,171,044	27,171,044	0	12,045,112	12,045,112
9	CD-WA / ID / AN	31,337,042	9,414,506	6,264,412	8,495,416	24,174,334	2,789,461	1,856,107	2,517,140	7,162,708	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>212,629,022</b>	<b>17,902,683</b>	<b>9,378,951</b>	<b>109,620,682</b>	<b>136,902,316</b>	<b>27,840,061</b>	<b>1,856,107</b>	<b>29,688,184</b>	<b>59,384,352</b>	<b>4,297,242</b>	<b>12,045,112</b>	<b>16,342,354</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,644,658	1,302,787	7,798	2,334,073	3,644,658	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	71,524,040	0	0	50,146,935	50,146,935	0	0	14,811,198	14,811,198	0	6,565,907	6,565,907
9	CD-WA / ID / AN	4,852,590	3,494,611	7,622	241,201	3,743,434	1,035,432	2,258	71,466	1,109,156	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>80,437,187</b>	<b>4,797,398</b>	<b>15,420</b>	<b>52,722,209</b>	<b>57,535,027</b>	<b>1,268,555</b>	<b>2,258</b>	<b>15,000,484</b>	<b>16,271,297</b>	<b>12,109</b>	<b>6,618,754</b>	<b>6,630,863</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,496,849	26,081,235	12,253,365	23,162,249	61,496,849	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,329,184	0	0	0	0	9,949,222	3,449,903	2,930,059	16,329,184	0	0	0
99	GD-OR / AS	4,820,798	0	0	0	0	0	0	0	0	4,820,798	0	4,820,798
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,567,043	0	0	5,305,405	5,305,405	0	0	1,566,983	1,566,983	0	694,655	694,655
9	CD-WA / ID / AN	7,263,370	1,558,609	809,603	3,234,970	5,603,182	461,806	239,880	958,502	1,660,188	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>97,574,431</b>	<b>27,639,844</b>	<b>13,062,968</b>	<b>31,702,624</b>	<b>72,405,436</b>	<b>10,411,028</b>	<b>3,689,783</b>	<b>5,522,637</b>	<b>19,623,448</b>	<b>4,820,798</b>	<b>724,749</b>	<b>5,545,547</b>



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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9	CD-WA / ID / AN	5,751,146	478,013	186,976	3,771,618	4,436,607	141,632	55,400	1,117,507	1,314,539	0	0	0
	TOTAL ACCOUNT	6,479,597	536,879	186,976	4,194,315	4,918,170	363,985	55,400	1,120,100	1,539,485	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,424,608	1,484,127	479,763	6,460,718	8,424,608	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,576,016	0	0	0	0	2,674,674	456,227	445,115	3,576,016	0	0	0
99	GD-OR / AS	1,085,136	0	0	0	0	0	0	0	0	1,085,136	0	1,085,136
8	GD-AA	5,781,291	0	0	0	0	0	0	3,991,114	3,991,114	0	1,790,177	1,790,177
7	CD-AA	15,826,890	0	0	11,096,549	11,096,549	0	0	3,277,432	3,277,432	0	1,452,909	1,452,909
9	CD-WA / ID / AN	2,015,417	20,156	748,001	786,596	1,554,753	5,972	221,628	233,064	460,664	0	0	0
	TOTAL ACCOUNT	36,709,358	1,504,283	1,227,764	18,343,863	21,075,910	2,680,646	677,855	7,946,725	11,305,226	1,085,136	3,243,086	4,328,222
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,244,301	397,775	15,791	2,830,735	3,244,301	0	0	0	0	0	0	0
99	GD-WA / ID / AN	202,699	0	0	0	0	107,782	0	94,917	202,699	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,345,828	0	0	943,587	943,587	0	0	278,694	278,694	0	123,547	123,547
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,043,937	397,775	15,791	3,774,322	4,187,888	107,782	0	534,133	641,915	18,586	195,548	214,134
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	26,815,761	12,845,943	7,875,522	6,094,296	26,815,761	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,217,134	0	0	0	0	2,593,450	803,095	820,589	4,217,134	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,402,418	250,008	344,005	487,854	1,081,867	74,076	101,927	144,548	320,551	0	0	0
	TOTAL ACCOUNT	33,007,625	13,095,951	8,219,527	6,952,677	28,268,155	2,667,526	905,022	1,074,574	4,647,122	43,834	48,514	92,348

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	44,141,159	13,016,057	6,531,695	24,593,407	44,141,159	0	0	0	0	0	0	0
99	GD-WA / ID / AN	892,395	0	0	0	0	598,207	288,066	6,122	892,395	0	0	0
99	GD-OR / AS	746,846	0	0	0	0	0	0	0	0	746,846	0	746,846
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	99,290,546	0	0	69,614,588	69,614,588	0	0	20,561,086	20,561,086	0	9,114,872	9,114,872
9	CD-WA/ ID / AN	20,210,004	10,286,942	2,861,499	2,442,162	15,590,603	3,047,958	847,845	723,598	4,619,401	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>165,524,248</b>	<b>23,302,999</b>	<b>9,393,194</b>	<b>96,650,157</b>	<b>129,346,350</b>	<b>3,646,165</b>	<b>1,135,911</b>	<b>21,458,767</b>	<b>26,240,843</b>	<b>746,846</b>	<b>9,190,209</b>	<b>9,937,055</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	289,403	0	6,846	282,557	289,403	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	852,988	0	0	598,047	598,047	0	0	176,637	176,637	0	78,304	78,304
9	CD-WA/ ID / AN	16,461	0	5,970	6,728	12,698	0	1,769	1,994	3,763	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,168,833</b>	<b>0</b>	<b>12,816</b>	<b>887,332</b>	<b>900,148</b>	<b>0</b>	<b>1,769</b>	<b>179,245</b>	<b>181,014</b>	<b>9,092</b>	<b>78,579</b>	<b>87,671</b>
	<b>TOTAL GENERAL PLANT</b>	<b>657,942,409</b>	<b>89,978,671</b>	<b>42,212,974</b>	<b>334,678,550</b>	<b>466,870,195</b>	<b>52,257,841</b>	<b>8,424,041</b>	<b>85,241,343</b>	<b>145,923,225</b>	<b>11,899,952</b>	<b>33,249,037</b>	<b>45,148,989</b>

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%

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,116,820	319,716	0	11,797,104	12,116,820	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,753,433</b>	<b>319,716</b>	<b>0</b>	<b>16,309,520</b>	<b>16,629,236</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,344,286	4,320,349	0	23,023,937	27,344,286	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	332,214	0	0	0	0	0	0	0	332,214	0	332,214	
8		GD-AA	421,031	0	0	0	0	0	0	290,659	290,659	0	130,372	
7		CD-AA	121,220,979	0	0	84,990,453	84,990,453	0	0	25,102,440	25,102,440	0	11,128,086	
9		CD-WA / ID / AN	986,259	298,133	0	462,697	760,830	88,335	0	137,094	225,429	0	0	
		<b>TOTAL ACCOUNT</b>	<b>150,304,769</b>	<b>4,618,482</b>	<b>0</b>	<b>108,477,087</b>	<b>113,095,569</b>	<b>88,335</b>	<b>0</b>	<b>25,530,193</b>	<b>25,618,528</b>	<b>332,214</b>	<b>11,258,458</b>	<b>11,590,672</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,982,953	0	0	3,982,953	3,982,953	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	224,680	0	0	0	0	0	0	155,108	155,108	0	69,572	
7		CD-AA	25,769,138	0	0	18,067,258	18,067,258	0	0	5,336,273	5,336,273	0	2,365,607	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,976,771</b>	<b>0</b>	<b>0</b>	<b>22,050,211</b>	<b>22,050,211</b>	<b>0</b>	<b>0</b>	<b>5,491,381</b>	<b>5,491,381</b>	<b>0</b>	<b>2,435,179</b>	<b>2,435,179</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	17,965,358	13,859,016	0	0	13,859,016	4,106,342	0	0	4,106,342	0	0	0
		TOTAL ACCOUNT	19,828,130	15,638,543	0	58,365	15,696,908	4,106,342	0	17,238	4,123,580	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	337,863	0	0	337,863	337,863	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	16,321,058	0	0	11,443,020	11,443,020	0	0	3,379,765	3,379,765	0	1,498,273	1,498,273
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	16,658,921	0	0	11,780,883	11,780,883	0	0	3,379,765	3,379,765	0	1,498,273	1,498,273
		<b>TOTAL</b>	<b>372,688,700</b>	<b>20,576,741</b>	<b>0</b>	<b>255,779,374</b>	<b>276,356,115</b>	<b>5,217,271</b>	<b>771,517</b>	<b>62,123,818</b>	<b>68,112,606</b>	<b>758,165</b>	<b>27,461,814</b>	<b>28,219,979</b>

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: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months 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	(70,607,298)	(49,504,189)	(14,621,359)	(6,481,750)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(638,972)	(638,972)	0	0
7	282919	CD-AA	(6,268,800)	(4,395,181)	(1,298,143)	(575,476)
7	283750	CD-AA	12,617	8,846	2,613	1,158
		Total	<u>(77,502,453)</u>	<u>(54,529,496)</u>	<u>(15,916,889)</u>	<u>(7,056,068)</u>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,525,523	6,525,523	0	0	0	0	6,525,523
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	795	795	0	0	0	0	795
7/4	154550 Supply Chain Average Cost Variance	0	0	(115)	(115)	0	0	0	0	(115)
7/4	154560 Supply Chain Invoice Price Variance	0	0	83	83	0	0	0	0	83
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	124,281,245	57,630,094	0	181,911,339	104,378,116	49,022,530	19,903,129	8,607,564	0
<b>TOTAL</b>		<b>124,281,245</b>	<b>57,630,094</b>	<b>6,526,286</b>	<b>188,437,625</b>	<b>104,378,116</b>	<b>49,022,530</b>	<b>19,903,129</b>	<b>8,607,564</b>	<b>6,526,286</b>

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						