

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	182,707,962	125,526,647	57,181,315
	Adjustments			
	Adjusted Net Operating Income (Loss)	182,707,962	125,526,647	57,181,315
E-APL	Electric Net Rate Base	3,225,970,418	2,157,879,022	1,068,091,396
	RATE OF RETURN	5.664%	5.817%	5.354%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended June 30, 2023 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	6-01-2023 thru 06-30-2023	412,816 100.000%	268,794 65.112%	144,022 34.888%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2022 thru 06-30-2023	44,196,549 100.000%	28,337,950 64.118%	15,858,599 35.882%
	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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

7

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 500 - 894		64,314,645	48,332,811	15,981,834	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		162,840,888	136,357,978	26,482,910	0
		Total		100.000%	83.737%	16.263%	0.000%
		Percentage					
		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%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	6-01-2023 thru 06-30-2023	1,558,491,663	1,072,405,089	486,086,574	
		Percent		100.000%	68.810%	31.190%	
11		Book Depreciation	07-01-2022 thru 06-30-2023	148,865,828	98,971,330	49,894,498	
		Percent		100.000%	66.484%	33.516%	

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	6-01-2023 thru 06-30-2023	3,636,487,991 100.000%	2,422,823,423 66.625%	1,213,664,568 33.375%
13	E-PLT	Net Electric General Plant Percent	6-01-2023 thru 06-30-2023	291,107,860 100.000%	197,459,174 67.830%	93,648,686 32.170%
14		Net Allocated Schedule M's Percent	07-01-2022 thru 06-30-2023	-133,939,276 100.000%	-90,216,976 67.357%	-43,722,300 32.643%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	422,728,570	0	422,728,570	287,920,192	0	287,920,192	134,808,378	0	134,808,378
99	442200	Commercial - Firm & Int.	340,697,547	0	340,697,547	248,269,931	0	248,269,931	92,427,616	0	92,427,616
1	442300	Industrial	118,853,103	0	118,853,103	64,199,134	0	64,199,134	54,653,969	0	54,653,969
99	444000	Public Street & Highway Lighting	7,642,159	0	7,642,159	4,860,166	0	4,860,166	2,781,993	0	2,781,993
99	448000	Interdepartmental Revenue	1,577,150	0	1,577,150	1,324,197	0	1,324,197	252,953	0	252,953
99	499XXX	Unbilled Revenue	(7,521,915)	0	(7,521,915)	(5,100,673)	0	(5,100,673)	(2,421,242)	0	(2,421,242)
		TOTAL SALES TO ULTIMATE CUSTOMERS	883,976,614	0	883,976,614	601,472,947	0	601,472,947	282,503,667	0	282,503,667
1	447XXX	Sales for Resale	0	232,444,683	232,444,683	0	149,694,376	149,694,376	0	82,750,307	82,750,307
		TOTAL SALES OF ELECTRICITY	883,976,614	232,444,683	1,116,421,297	601,472,947	149,694,376	751,167,323	282,503,667	82,750,307	365,253,974
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(134,000)	0	(134,000)	(134,000)	0	(134,000)	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	124,197	0	124,197	43,215	0	43,215	80,982	0	80,982
1	453000	Sales of Water & Water Power	0	285,520	285,520	0	183,875	183,875	0	101,645	101,645
1	454000	Rent from Electric Property	4,335,210	221,628	4,556,838	2,630,129	142,728	2,772,857	1,705,081	78,900	1,783,981
1	454100	Rent from Trnsmission Joint Use	22,371	0	22,371	8,937	0	8,937	13,434	0	13,434
1	456XXX	Other Electric Revenues	(14,674,400)	51,454,160	36,779,760	(11,910,271)	33,136,479	21,226,208	(2,764,129)	18,317,681	15,553,552
		TOTAL OTHER OPERATING REVENUE	(10,326,622)	51,961,308	41,634,686	(9,361,990)	33,463,082	24,101,092	(964,632)	18,498,226	17,533,594
		TOTAL ELECTRIC REVENUE	873,649,992	284,405,991	1,158,055,983	592,110,957	183,157,458	775,268,415	281,539,035	101,248,533	382,787,568

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	229,699	229,699	0	147,926	147,926	0	81,773	81,773
1	501XXX	Fuel	0	44,048,704	44,048,704	0	28,367,365	28,367,365	0	15,681,339	15,681,339
1	502000	Steam Expense	0	3,951,214	3,951,214	0	2,544,582	2,544,582	0	1,406,632	1,406,632
1	505000	Electric Expense	0	706,695	706,695	0	455,112	455,112	0	251,583	251,583
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,866,202	5,866,202	0	3,777,834	3,777,834	0	2,088,368	2,088,368
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	1,170,501	0	1,170,501	768,363	0	768,363	402,138	0	402,138
		MAINTENANCE									
1	510000	Supervision & Engineering	0	525,880	525,880	0	338,667	338,667	0	187,213	187,213
1	511000	Structures	0	855,242	855,242	0	550,776	550,776	0	304,466	304,466
1	512000	Boiler Plant	0	6,865,921	6,865,921	0	4,421,653	4,421,653	0	2,444,268	2,444,268
1	513000	Electric Plant	0	889,399	889,399	0	572,773	572,773	0	316,626	316,626
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,263,537	1,263,537	0	813,718	813,718	0	449,819	449,819
		TOTAL STEAM POWER GENERATION EXP	1,170,501	65,202,493	66,372,994	768,363	41,990,406	42,758,769	402,138	23,212,087	23,614,225
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,926,415	2,926,415	0	1,884,611	1,884,611	0	1,041,804	1,041,804
1	536000	Water for Power	0	1,412,643	1,412,643	0	909,742	909,742	0	502,901	502,901
1	537000	Hydraulic Expense	5,543,628	3,767,245	9,310,873	3,638,283	2,426,106	6,064,389	1,905,345	1,341,139	3,246,484
1	538000	Electric Expense	0	7,206,064	7,206,064	0	4,640,705	4,640,705	0	2,565,359	2,565,359
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,818,318	1,818,318	0	1,170,997	1,170,997	0	647,321	647,321
1	540000	Rent	0	1,672,518	1,672,518	0	1,077,102	1,077,102	0	595,416	595,416
1	540100	MT Trust Funds Land Settlement Rents	5,734,000	0	5,734,000	3,724,087	0	3,724,087	2,009,913	0	2,009,913
		MAINTENANCE									
1	541000	Supervision & Engineering	0	802,862	802,862	0	517,043	517,043	0	285,819	285,819
1	542000	Structures	0	1,062,862	1,062,862	0	684,483	684,483	0	378,379	378,379
1	543000	Reservoirs, Dams, & Waterways	0	866,939	866,939	0	558,309	558,309	0	308,630	308,630
1	544000	Electric Plant	0	3,192,222	3,192,222	0	2,055,791	2,055,791	0	1,136,431	1,136,431
1	545000	Miscellaneous Hydraulic Plant	0	762,939	762,939	0	491,333	491,333	0	271,606	271,606
		TOTAL HYDRO POWER GENERATION EXP	11,277,628	25,491,027	36,768,655	7,362,370	16,416,222	23,778,592	3,915,258	9,074,805	12,990,063
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	861,947	861,947	0	555,094	555,094	0	306,853	306,853
1	547XXX	Fuel	0	160,135,186	160,135,186	0	103,127,060	103,127,060	0	57,008,126	57,008,126
1	548000	Generation Expense	0	3,069,693	3,069,693	0	1,976,882	1,976,882	0	1,092,811	1,092,811
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	875,617	875,617	0	563,897	563,897	0	311,720	311,720
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
		MAINTENANCE									
1	551000	Supervision & Engineering	0	767,617	767,617	0	494,345	494,345	0	273,272	273,272
1	552000	Structures	0	150,107	150,107	0	96,669	96,669	0	53,438	53,438
1	553000	Generating & Electric Equipment	0	3,105,924	3,105,924	0	2,000,215	2,000,215	0	1,105,709	1,105,709
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	491,691	491,691	0	316,649	316,649	0	175,042	175,042
		TOTAL OTHER POWER GENERATION EXP	0	169,544,905	169,544,905	0	109,186,918	109,186,918	0	60,357,987	60,357,987

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,059,970	207,908,477	217,968,447	0	133,893,059	133,893,059	10,059,970	74,015,418	84,075,388
1	556000	System Control & Load Dispatching	0	818,416	818,416	0	527,060	527,060	0	291,356	291,356
E-557	557XXX	Other Expense	(50,100,868)	55,167,201	5,066,333	(40,977,973)	35,527,677	(5,450,296)	(9,122,895)	19,639,524	10,516,629
TOTAL OTHER POWER SUPPLY EXPENSE			(40,040,898)	263,894,094	223,853,196	(40,977,973)	169,947,796	128,969,823	937,075	93,946,298	94,883,373
TOTAL PRODUCTION OPERATING EXP			(27,592,769)	524,132,519	496,539,750	(32,847,240)	337,541,342	304,694,102	5,254,471	186,591,177	191,845,648
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,967,933	1,967,933	0	1,267,349	1,267,349	0	700,584	700,584
1	561000	Load Dispatching	0	3,105,943	3,105,943	0	2,000,227	2,000,227	0	1,105,716	1,105,716
1	562000	Station Expense	0	440,593	440,593	0	283,742	283,742	0	156,851	156,851
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	569,722	569,722	0	366,901	366,901	0	202,821	202,821
1	565XXX	Transmission of Electricity by Others	0	20,442,525	20,442,525	0	13,164,986	13,164,986	0	7,277,539	7,277,539
1	566000	Miscellaneous Transmission Expense	0	4,475,323	4,475,323	0	2,882,108	2,882,108	0	1,593,215	1,593,215
1	567000	Rent	0	98,981	98,981	0	63,744	63,744	0	35,237	35,237
MAINTENANCE											
1	568000	Supervision & Engineering	1,286	436,949	438,235	(175)	281,395	281,220	1,461	155,554	157,015
1	569000	Structures	25,086	654,259	679,345	1,069	421,343	422,412	24,017	232,916	256,933
1	570000	Station Equipment	0	1,109,759	1,109,759	0	714,685	714,685	0	395,074	395,074
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	19,062	2,208,369	2,227,431	6,200	1,422,190	1,428,390	12,862	786,179	799,041
1	572000	Underground Lines	0	1,737	1,737	0	1,119	1,119	0	618	618
1	573000	Service Miscellaneous	4,414	97,497	101,911	4,414	62,788	67,202	0	34,709	34,709
TOTAL TRANSMISSION OPERATING EXP			49,848	35,609,590	35,659,438	11,508	22,932,577	22,944,085	38,340	12,677,013	12,715,353

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,830,379	31,478,660	47,309,039	11,494,061	20,272,257	31,766,318	4,336,318	11,206,403	15,542,721
E-DEPX		Depreciation Expense-Transmission	797,058	19,586,121	20,383,179	520,935	12,613,462	13,134,397	276,123	6,972,659	7,248,782
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,179,319	1,179,319	0	759,482	759,482	0	419,837	419,837
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	379,100	0	379,100	379,100	0	379,100	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	1,995,769	0	1,995,769	1,027,746	0	1,027,746	968,023	0	968,023
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	953,328	0	953,328	0	0	0	953,328	0	953,328
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	374,618	0	374,618	291,371	0	291,371	83,247	0	83,247
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	(2,871,754)	0	(2,871,754)	(1,474,013)	0	(1,474,013)	(1,397,741)	0	(1,397,741)
99	407434	EIM Deferred O&M	(791,649)	0	(791,649)	0	0	0	(791,649)	0	(791,649)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,382,743)	0	(16,382,743)	(11,159,547)	0	(11,159,547)	(5,223,196)	0	(5,223,196)
99	407451	Deferral CEIP	(419,587)	0	(419,587)	(419,587)	0	(419,587)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(887,236)	0	(887,236)	0	0	0	(887,236)	0	(887,236)
99	407494	Amortization of Schedule 98 REC Rev	(86,483)	0	(86,483)	(86,483)	0	(86,483)	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	19,417,387	19,417,387	0	12,504,797	12,504,797	0	6,912,590	6,912,590
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,997,531)	72,769,876	68,772,345	(1,465,391)	46,863,801	45,398,410	(2,532,140)	25,906,075	23,373,935
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(31,540,452)	632,511,985	600,971,533	(34,301,123)	407,337,720	373,036,597	2,760,671	225,174,265	227,934,936

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,406,385	2,879,778	4,286,163	1,026,277	1,846,456	2,872,733	380,108	1,033,322	1,413,430
3	582000	Station Expense	887,895	80,280	968,175	570,966	51,474	622,440	316,929	28,806	345,735
3	583000	Overhead Line Expense	1,773,714	1,257,067	3,030,781	1,181,434	806,006	1,987,440	592,280	451,061	1,043,341
3	584000	Underground Line Expense	1,635,876	0	1,635,876	933,391	0	933,391	702,485	0	702,485
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,096	0	1,096	968	0	968	128	0	128
3	586000	Meter Expense	2,240,814	20,244	2,261,058	1,930,683	12,980	1,943,663	310,131	7,264	317,395
3	587000	Customer Installations Expense	831,514	54,515	886,029	540,865	34,954	575,819	290,649	19,561	310,210
3	588000	Miscellaneous Distribution Expense	5,349,887	4,122,794	9,472,681	3,970,394	2,643,453	6,613,847	1,379,493	1,479,341	2,858,834
3	589000	Rent	0	123,926	123,926	0	79,459	79,459	0	44,467	44,467
		MAINTENANCE:									
3	590000	Supervision & Engineering	251,063	1,161,382	1,412,445	144,222	744,655	888,877	106,841	416,727	523,568
3	591000	Structures	462,014	12,728	474,742	246,652	8,161	254,813	215,362	4,567	219,929
3	592000	Station Equipment	815,598	68,602	884,200	503,826	43,986	547,812	311,772	24,616	336,388
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,590,818	1,622	26,592,440	15,801,927	1,040	15,802,967	10,788,891	582	10,789,473
3	594000	Underground Lines	919,913	0	919,913	684,565	0	684,565	235,348	0	235,348
3	595000	Line Transformers	515,926	0	515,926	422,722	0	422,722	93,204	0	93,204
3	596000	Street Light & Signal System Maintenance Exp	122,086	0	122,086	99,032	0	99,032	23,054	0	23,054
3	597000	Meters	50,070	0	50,070	42,349	0	42,349	7,721	0	7,721
3	598000	Miscellaneous Distribution Expense	341,879	882,124	1,224,003	237,678	565,600	803,278	104,201	316,524	420,725
		TOTAL DISTRIBUTION OPERATING EXP	44,196,548	10,665,062	54,861,610	28,337,951	6,838,224	35,176,175	15,858,597	3,826,838	19,685,435
E-DEPX		Depreciation Expense-Distribution	58,470,556	85,474	58,556,030	38,448,827	54,804	38,503,631	20,021,729	30,670	20,052,399
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,884	0	114,884	114,884	0	114,884	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,240,343	0	56,240,343	50,731,700	0	50,731,700	5,508,643	0	5,508,643
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	114,825,783	85,474	114,911,257	89,295,411	54,804	89,350,215	25,530,372	30,670	25,561,042
		TOTAL DISTRIBUTION EXPENSES	159,022,331	10,750,536	169,772,867	117,633,362	6,893,028	124,526,390	41,388,969	3,857,508	45,246,477

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	131,234	131,234	0	85,449	85,449	0	45,785	45,785
2	902000	Meter Reading Expenses	565,167	145,857	711,024	395,719	94,970	490,689	169,448	50,887	220,335
2	903XXX	Customer Records & Collection Expenses	918,599	7,305,716	8,224,315	450,663	4,756,898	5,207,561	467,936	2,548,818	3,016,754
2	904000	Uncollectible Accounts	312,316	2	312,318	(269,149)	1	(269,148)	581,465	1	581,466
2	905000	Misc Customer Accounts	0	359,788	359,788	0	234,265	234,265	0	125,523	125,523
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,796,082	7,942,597	9,738,679	577,233	5,171,583	5,748,816	1,218,849	2,771,014	3,989,863
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	31,993,532	232,962	32,226,494	23,610,107	151,686	23,761,793	8,383,425	81,276	8,464,701
2	909000	Advertising	167,880	738,447	906,327	146,906	480,818	627,724	20,974	257,629	278,603
2	910000	Misc Customer Service & Info Exp	0	238,440	238,440	0	155,253	155,253	0	83,187	83,187
		TOTAL CUSTOMER SERVICE & INFO EXP	32,161,412	1,209,849	33,371,261	23,757,013	787,757	24,544,770	8,404,399	422,092	8,826,491
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	73,461	0	73,461	73,461	0	73,461	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	73,461	0	73,461	73,461	0	73,461	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	849,038	31,737,708	32,586,746	472,901	21,246,174	21,719,075	376,137	10,491,534	10,867,671
4	921000	Office Supplies & Expenses	1,113	4,136,053	4,137,166	540	2,768,798	2,769,338	573	1,367,255	1,367,828
4	922000	Admin Exp Transferred--Credit	0	(105,278)	(105,278)	0	(70,476)	(70,476)	0	(34,802)	(34,802)
4	923000	Outside Services Employed	1,176,122	14,745,249	15,921,371	1,145,783	9,870,912	11,016,695	30,339	4,874,337	4,904,676
4	924000	Property Insurance Premium	0	2,634,459	2,634,459	0	1,763,586	1,763,586	0	870,873	870,873
4	925XXX	Injuries and Damages	3,470,513	7,295,271	10,765,784	2,353,777	4,883,673	7,237,450	1,116,736	2,411,598	3,528,334
4	926XXX	Employee Pensions and Benefits	11,933,054	24,790,388	36,723,442	8,055,321	16,595,429	24,650,750	3,877,733	8,194,959	12,072,692
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,120,554	4,545,002	7,665,556	2,139,669	2,926,981	5,066,650	980,885	1,618,021	2,598,906
4	930000	Miscellaneous General Expenses	207,213	4,375,034	4,582,247	181,649	2,928,779	3,110,428	25,564	1,446,255	1,471,819
4	931000	Rents	8,400	822,434	830,834	0	550,562	550,562	8,400	271,872	280,272
4	935000	Maintenance of General Plant	2,018,054	12,991,254	15,009,308	1,425,803	8,696,735	10,122,538	592,251	4,294,519	4,886,770
		TOTAL ADMIN & GEN OPERATING EXP	22,785,261	107,967,574	130,752,835	15,775,443	72,161,153	87,936,596	7,009,818	35,806,421	42,816,239

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,976,747	18,640,834	22,617,581	3,088,251	12,478,734	15,566,985	888,496	6,162,100	7,050,596
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	4,025,330	38,237,484	42,262,814	4,025,330	25,597,319	29,622,649	0	12,640,165	12,640,165
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	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,484,445	0	2,484,445	2,484,445	0	2,484,445	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,552,447	0	1,552,447	1,552,447	0	1,552,447	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	349,510	1,723,208	2,072,718	290,088	1,148,087	1,438,175	59,422	575,121	634,543
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	3,085,216	0	3,085,216	3,085,216	0	3,085,216	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	375,000	0	375,000	375,000	0	375,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(591,245)	0	(591,245)	(591,245)	0	(591,245)	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(616,827)	0	(616,827)	(616,827)	0	(616,827)	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	2,335,165	0	2,335,165	2,335,165	0	2,335,165	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(12,902,584)	0	(12,902,584)	(6,424,698)	0	(6,424,698)	(6,477,886)	0	(6,477,886)
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	(127,045)	0	(127,045)	(127,045)	0	(127,045)	0	0	0
99	407493	Amortization-Remand Residual Balance	(63,801)	0	(63,801)	(63,801)	0	(63,801)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,139,091	5,256,920	6,396,011	787,125	3,519,140	4,306,265	351,966	1,737,780	2,089,746
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,373,978)	64,579,230	61,205,252	4,527,249	43,225,603	47,752,852	(7,901,227)	21,353,627	13,452,400
		TOTAL ADMIN & GENERAL EXPENSES	19,411,283	172,546,804	191,958,087	20,302,692	115,386,756	135,689,448	(891,409)	57,160,048	56,268,639
		TOTAL EXPENSES BEFORE FIT	180,924,117	824,961,771	1,005,885,888	128,042,638	535,576,844	663,619,482	52,881,479	289,384,927	342,266,406
		NET OPERATING INCOME (LOSS) BEFORE FIT			152,170,095			111,648,933			40,521,162
E-FIT		FEDERAL INCOME TAX			(10,998,606)			(7,067,162)			(3,931,444)
E-FIT		DEFERRED FEDERAL INCOME TAX			(19,054,473)			(6,498,349)			(12,556,124)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			182,707,962			125,526,647			57,181,315

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.112%	34.888%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.118%	35.882%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	90,123	1,507,908	1,598,031	61,023	971,093	1,032,116	29,100	536,815	565,915
1	456010	Other Electric Rev-Financial	0	(54,783,387)	(54,783,387)	0	(35,280,501)	(35,280,501)	0	(19,502,886)	(19,502,886)
1	456015	Other Electric Rev-CT Fuel Sales	0	52,697,203	52,697,203	0	33,936,999	33,936,999	0	18,760,204	18,760,204
1	456016	Other Electric Rev-Resource Opt	0	3,849,070	3,849,070	0	2,478,801	2,478,801	0	1,370,269	1,370,269
1	456017	Other Electric Rev-Non Resource	0	121,174	121,174	0	78,036	78,036	0	43,138	43,138
1	456018	Other Electric Rev-Extraction	0	387,289	387,289	0	249,414	249,414	0	137,875	137,875
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	316,721	6,078	322,799	215,681	3,914	219,595	101,040	2,164	103,204
1	456100	Transmission Revenue of Others	0	31,511,951	31,511,951	0	20,293,696	20,293,696	0	11,218,255	11,218,255
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	1,220,746	1,220,746	0	786,160	786,160	0	434,586	434,586
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	(20,123,311)	0	(20,123,311)	(13,015,169)	0	(13,015,169)	(7,108,142)	0	(7,108,142)
1	456329	Amortization Res Decoupling Deferral	9,571,583	0	9,571,583	4,806,684	0	4,806,684	4,764,899	0	4,764,899
1	456338	Non-res Decoupling Deferred Rev	1,229,919	0	1,229,919	1,778,157	0	1,778,157	(548,238)	0	(548,238)
1	456339	Amortization Non-res Decoupling	(6,109,189)	0	(6,109,189)	(5,885,215)	0	(5,885,215)	(223,974)	0	(223,974)
1	456380	Other Electric Revenue-Clearwater	323,396	0	323,396	0	0	0	323,396	0	323,396
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	(3,076,233)	(3,076,233)	0	(1,981,094)	(1,981,094)	0	(1,095,139)	(1,095,139)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,076,233	3,076,233	0	1,981,094	1,981,094	0	1,095,139	1,095,139
1	456730	Other Elec Rev-Intraco Thermal	0	10,582,601	10,582,601	0	6,815,195	6,815,195	0	3,767,406	3,767,406
TOTAL ACCOUNT 456			(14,674,398)	51,454,161	36,779,763	(11,910,270)	33,136,479	21,226,209	(2,764,128)	18,317,682	15,553,554

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	180,829,253	180,829,253	0	116,454,039	116,454,039	0	64,375,214	64,375,214
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,498,267	1,498,267	0	964,884	964,884	0	533,383	533,383
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	10,059,970	0	10,059,970	0	0	0	10,059,970	0	10,059,970
1	555550	Non Monetary - Exchange Power	0	(17,902)	(17,902)	0	(11,529)	(11,529)	0	(6,373)	(6,373)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,456,487	4,456,487	0	2,869,978	2,869,978	0	1,586,509	1,586,509
1	555710	Intercompany Purchase	0	1,220,746	1,220,746	0	786,160	786,160	0	434,586	434,586
1	555740	Purchased Power - EIM	0	19,921,626	19,921,626	0	12,829,527	12,829,527	0	7,092,099	7,092,099
TOTAL ACCOUNT 555			10,059,970	207,908,477	217,968,447	0	133,893,059	133,893,059	10,059,970	74,015,418	84,075,388

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	30,557	6,254,034	6,284,591	30,557	4,027,598	4,058,155	0	2,226,436	2,226,436
1	557010	Other Power Supply Expense - Financial	0	(19,827,301)	(19,827,301)	0	(12,768,782)	(12,768,782)	0	(7,058,519)	(7,058,519)
1	557018	Merchandise Processing Fee	0	48,357	48,357	0	31,142	31,142	0	17,215	17,215
1	557150	Fuel - Economic Dispatch	0	20,309,353	20,309,353	0	13,079,223	13,079,223	0	7,230,130	7,230,130
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	(164,066)	0	(164,066)	0	0	0	(164,066)	0	(164,066)
1	557165	Other Resource Costs-CAISO Charges	0	691,132	691,132	0	445,089	445,089	0	246,043	246,043
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	744,005	744,005	0	479,139	479,139	0	264,866	264,866
1	557171	REC Broker Fees	0	35,407	35,407	0	22,802	22,802	0	12,605	12,605
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,336,382	0	1,336,382	1,336,382	0	1,336,382	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	(40,494,667)	0	(40,494,667)	(40,494,667)	0	(40,494,667)	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	0	0	0	0	0	0	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	1,077,789	0	1,077,789	1,077,789	0	1,077,789	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,425,532)	0	(3,425,532)	(3,425,532)	0	(3,425,532)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(15,047,067)	0	(15,047,067)	0	0	0	(15,047,067)	0	(15,047,067)
99	557390	Idaho PCA Amortization	5,767,058	0	5,767,058	0	0	0	5,767,058	0	5,767,058
1	557395	Optional Renewable Power Expense Offset	0	1,778	1,778	0	1,145	1,145	0	633	633
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,904,096	4,904,096	0	3,158,238	3,158,238	0	1,745,858	1,745,858
1	557711	Turbine Gas Bookout Offset	0	(4,904,096)	(4,904,096)	0	(3,158,238)	(3,158,238)	0	(1,745,858)	(1,745,858)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	45,907,191	45,907,191	0	29,564,231	29,564,231	0	16,342,960	16,342,960
TOTAL ACCOUNT 557			(50,100,868)	55,167,201	5,066,333	(40,977,973)	35,527,677	(5,450,296)	(9,122,895)	19,639,524	10,516,629

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	371,644	232,962	604,606	291,565	151,686	443,251	80,079	81,276	161,355
99	908600	Public Purpose Tariff Rider Expense Offset	31,721,607	0	31,721,607	23,225,764	0	23,225,764	8,495,843	0	8,495,843
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(290,497)	0	(290,497)	(98,000)	0	(98,000)	(192,497)	0	(192,497)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,993,532	232,962	32,226,494	23,610,107	151,686	23,761,793	8,383,425	81,276	8,464,701

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.112%	34.888%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended June 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.77%	55.77%
2	Cost of Debt		4.699%	4.702%
	Total Weighted Cost		2.621%	2.622%
E-APL	Net Rate Base	3,225,970,418	2,157,879,022	1,068,091,396
	Interest Deduction for FIT Calculation	84,563,365	56,558,009	28,005,356
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,158,055,983	775,268,415	382,787,568
E-OPS	Less: Operating & Maintenance Expense	760,997,034	481,118,005	279,879,029
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	162,835,113	114,958,715	47,876,398
E-OTX	Less: Taxes Other than FIT	82,053,741	67,542,762	14,510,979
	Net Operating Income Before FIT	152,170,095	111,648,933	40,521,162
E-INT	Less: Interest Expense	84,563,365	56,558,009	28,005,356
E-OTX	Less: ID ITC Deferred & Amortization	(9,115)	0	(9,115)
E-SCM	Plus: Schedule M Adjustments	(119,971,930)	(88,744,077)	(31,227,853)
	Taxable Net Operating Income	(52,374,315)	(33,653,153)	(18,721,162)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(10,998,606)	(7,067,162)	(3,931,444)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(10,998,606)	(7,067,162)	(3,931,444)
E-DTE	Deferred FIT	17,107,314	13,466,931	3,640,383
E-DTE	Customer Tax Credit Amortization	(36,161,787)	(19,965,280)	(16,196,507)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(30,537,867)	(13,877,714)	(16,660,153)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		83,214,954	109,928,675	193,143,629	57,692,288	72,258,380	129,950,668	25,522,666	37,670,295	63,192,961
12	997001 Contributions In Aid of Construction		0	14,726,654	14,726,654	0	9,811,633	9,811,633	0	4,915,021	4,915,021
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
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	(190,915)	(190,915)	0	(127,197)	(127,197)	0	(63,718)	(63,718)
99	997007 Idaho PCA		(10,071,657)	0	(10,071,657)	0	0	0	(10,071,657)	0	(10,071,657)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	336,902	336,902	0	224,461	224,461	0	112,441	112,441
99	997018 DSM Tariff Rider		92,751	52	92,803	(2,279,436)	35	(2,279,401)	2,372,187	17	2,372,204
12	997020 FAS87 Current Pension Accrual		0	(1,408,027)	(1,408,027)	0	(938,098)	(938,098)	0	(469,929)	(469,929)
12	997027 Uncollectibles		(351,939)	(2,950,968)	(3,302,907)	(1,139,179)	(1,966,082)	(3,105,261)	787,240	(984,886)	(197,646)
99	997031 Decoupling Mechanism		15,430,998	0	15,430,998	12,315,543	0	12,315,543	3,115,455	0	3,115,455
12	997032 Interest Rate Swaps		0	9,658,631	9,658,631	0	6,435,063	6,435,063	0	3,223,568	3,223,568
99	997033 BPA Residential Exchange		(565,780)	0	(565,780)	(486,728)	0	(486,728)	(79,052)	0	(79,052)
99	997034 Montana Hydro Settlement		(3,766,353)	0	(3,766,353)	(2,468,231)	0	(2,468,231)	(1,298,122)	0	(1,298,122)
99	997035 Leases		0	90,998	90,998	0	60,917	60,917	0	30,081	30,081
99	997043 Washington Deferred Power Costs		(39,158,068)	0	(39,158,068)	(39,158,068)	0	(39,158,068)	0	0	0
12	997044 Non-Monetary Power Costs		0	(17,902)	(17,902)	0	(11,927)	(11,927)	0	(5,975)	(5,975)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(6,623,464)	(6,623,464)	0	(4,412,883)	(4,412,883)	0	(2,210,581)	(2,210,581)
12	997049 Tax Depreciation		0	(172,734,606)	(172,734,606)	0	(115,084,431)	(115,084,431)	0	(57,650,175)	(57,650,175)
99	997058 Colstrip Community Fund		375,000	0	375,000	375,000	0	375,000	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,086	884,086	0	589,022	589,022	0	295,064	295,064
99	997065 Amortization - Unbilled Revenue Add-Ins		(284,795)	0	(284,795)	31,902	0	31,902	(316,697)	0	(316,697)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	24,601,805	24,601,805	0	16,390,953	16,390,953	0	8,210,852	8,210,852
12	997081 Deferred Compensation		0	(69,347)	(69,347)	0	(46,202)	(46,202)	0	(23,145)	(23,145)
4	997082 Meal Disallowances		0	432,873	432,873	0	289,778	289,778	0	143,095	143,095
12	997083 Paid Time Off		0	771,608	771,608	0	514,084	514,084	0	257,524	257,524
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		66,092	0	66,092	0	0	0	66,092	0	66,092
99	997095 WA REC Deferral		(2,347,743)	0	(2,347,743)	(2,347,743)	0	(2,347,743)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,799	21,799	0	10,920	10,920
99	997098 Provision for Rate Refund		(63,801)	0	(63,801)	(63,801)	0	(63,801)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(146,652)	(146,652)	0	(97,707)	(97,707)	0	(48,945)	(48,945)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(86,282,535)	(86,282,535)	0	(57,485,739)	(57,485,739)	0	(28,796,796)	(28,796,796)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(16,332,406)	0	(16,332,406)	(16,332,406)	0	(16,332,406)	0	0	0
99	997110 FISERVE		77,798	448,658	526,456	0	298,918	298,918	77,798	149,740	227,538
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,527)	(106,527)	0	(53,364)	(53,364)
12	997114 AFUDC Debt CWIP		0	(1,599,823)	(1,599,823)	0	(1,065,882)	(1,065,882)	0	(533,941)	(533,941)
99	997115 AFUDC Equity DFIT Deferral		(591,245)	0	(591,245)	(591,245)	0	(591,245)	0	0	0
99	997117 Colstrip Plant Adjustment		(4,609,689)	0	(4,609,689)	(3,111,067)	0	(3,111,067)	(1,498,622)	0	(1,498,622)
99	997119 AFUDC Tax CPI		0	9,907,035	9,907,035	0	6,600,562	6,600,562	0	3,306,473	3,306,473
99	997120 Transportation Tax Disallowance		0	56,836	56,836	0	37,867	37,867	0	18,969	18,969

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(616,827)	0	(616,827)	(616,827)	0	(616,827)	0	0	0
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	2,335,165	0	2,335,165	2,335,165	0	2,335,165	0	0	0
99	997126	Prepaid Expenses	0	(670,766)	(670,766)	0	(446,898)	(446,898)	0	(223,868)	(223,868)
99	997127	CARES Act SS Deferral	0	(1,451,413)	(1,451,413)	0	(967,004)	(967,004)	0	(484,409)	(484,409)
99	997128	Meters Expensed	0	(3,687,589)	(3,687,589)	0	(2,456,856)	(2,456,856)	0	(1,230,733)	(1,230,733)
99	997129	Mixed Service Costs (IDD#5)	0	(28,050,001)	(28,050,001)	0	(18,688,313)	(18,688,313)	0	(9,361,688)	(9,361,688)
99	997130	Wild Fire Resiliency Deferral	(9,949,595)	0	(9,949,595)	(3,471,709)	0	(3,471,709)	(6,477,886)	0	(6,477,886)
99	997132	Battery Storage Deferral	188,326	0	188,326	188,326	0	188,326	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	379,102	0	379,102	379,102	0	379,102	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	134,000	0	134,000	134,000	0	134,000	0	0	0
99	997137	CEIP	(419,587)	0	(419,587)	(419,587)	0	(419,587)	0	0	0
99	997138	Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	997139	Pension Settlement	0	227,092	227,092	0	151,300	151,300	0	75,792	75,792
99	997140	Insurance Balancing	(127,045)	0	(127,045)	(127,045)	0	(127,045)	0	0	0
99	997141	CCA	1,170,501	0	1,170,501	768,363	0	768,363	402,138	0	402,138
		TOTAL SCHEDULE M ADJUSTMENTS	13,967,345	(133,939,275)	(119,971,930)	1,472,897	(90,216,974)	(88,744,077)	12,494,448	(43,722,301)	(31,227,853)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.625%	33.375%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended June 30, 2023
Ending Balance Basis

Report ID:
E-DTE-12E

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	9,044,520	9,044,520	0	6,025,911	6,025,911	0	3,018,609	3,018,609
99	410100	Deferred Federal Income Tax Expense - Washington	12,363,871	0	12,363,871	12,363,871	0	12,363,871	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,313,953	0	3,313,953	0	0	0	3,313,953	0	3,313,953
	410100	Total	15,677,824	9,044,520	24,722,344	12,363,871	6,025,911	18,389,782	3,313,953	3,018,609	6,332,562
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,393,429)	(9,393,429)	0	(6,258,203)	(6,258,203)	0	(3,135,226)	(3,135,226)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,067,196)	0	(1,067,196)	(1,067,196)	0	(1,067,196)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(850,633)	0	(850,633)	0	0	0	(850,633)	0	(850,633)
	411100	Total	(1,917,829)	(9,393,429)	(11,311,258)	(1,067,196)	(6,258,203)	(7,325,399)	(850,633)	(3,135,226)	(3,985,859)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	2,402,548	0	2,402,548	2,402,548	0	2,402,548	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,293,680	0	1,293,680	0	0	0	1,293,680	0	1,293,680
	410193	Total	3,696,228	0	3,696,228	2,402,548	0	2,402,548	1,293,680	0	1,293,680
Total Deferred Federal Income Tax Expense			17,456,223	(348,909)	17,107,314	13,699,223	(232,292)	13,466,931	3,757,000	(116,617)	3,640,383
99	411193	Customer Tax Credit Amortization - Washington	(19,965,280)	0	(19,965,280)	(19,965,280)	0	(19,965,280)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(16,196,507)	0	(16,196,507)	0	0	0	(16,196,507)	0	(16,196,507)
	411193	Total	(36,161,787)	0	(36,161,787)	(19,965,280)	0	(19,965,280)	(16,196,507)	0	(16,196,507)

E-ALL	12	Net Electric Plant (before ADFIT)		100.000%		66.625%		33.375%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	59,758	59,758	0	38,484	38,484	0	21,274	21,274
1	408140	State Kwh Generation Tax	0	1,446,169	1,446,169	0	931,333	931,333	0	514,836	514,836
1	408150	R&P Property Tax--Production	0	13,420,054	13,420,054	0	8,642,515	8,642,515	0	4,777,539	4,777,539
1	408180	R&P Property Tax--Transmission	0	4,471,233	4,471,233	0	2,879,474	2,879,474	0	1,591,759	1,591,759
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	19,417,387	19,417,387	0	12,504,797	12,504,797	0	6,912,590	6,912,590
DISTRIBUTION											
99	408110	State Excise Tax	24,211,251	0	24,211,251	24,211,104	0	24,211,104	147	0	147
99	408120	Municipal Occupation & License Tax	24,559,576	0	24,559,576	20,839,250	0	20,839,250	3,720,326	0	3,720,326
99	408160	Miscellaneous State or Local Tax--WA & ID	89	0	89	0	0	0	89	0	89
99	408170	R&P Property Tax--Distribution	7,478,551	0	7,478,551	5,681,346	0	5,681,346	1,797,205	0	1,797,205
99	409100	State Income Tax--Idaho	(9)	0	(9)	0	0	0	(9)	0	(9)
99	411410	State Income Tax--Idaho ITC Deferred	18,731	0	18,731	0	0	0	18,731	0	18,731
99	411420	State Income Tax--Idaho ITC Amortization	(27,846)	0	(27,846)	0	0	0	(27,846)	0	(27,846)
TOTAL DISTRIBUTION			56,240,343	0	56,240,343	50,731,700	0	50,731,700	5,508,643	0	5,508,643
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,139,091	5,256,920	6,396,011	787,125	3,519,140	4,306,265	351,966	1,737,780	2,089,746
TOTAL A&G			1,139,091	5,256,920	6,396,011	787,125	3,519,140	4,306,265	351,966	1,737,780	2,089,746
TOTAL TAXES OTHER THAN FIT			57,379,434	24,674,307	82,053,741	51,518,825	16,023,937	67,542,762	5,860,609	8,650,370	14,510,979

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	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

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	7,250,000	7,250,000	0	4,669,000	4,669,000	0	2,581,000	2,581,000
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	999,306	999,306	0	643,553	643,553	0	355,753	355,753
1	182381	CDA Settlement Past Storage	0	27,001,449	27,001,449	0	17,388,933	17,388,933	0	9,612,516	9,612,516
1	302000	Franchises & Consents	2,746,458	44,049,218	46,795,676	2,746,458	28,367,696	31,114,154	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,453,860	108,442,893	112,896,753	4,453,860	72,594,926	77,048,786	0	35,847,967	35,847,967
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	23,415,625	23,415,625	0	15,675,122	15,675,122	0	7,740,503	7,740,503
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	12,659,684	12,659,684	0	8,474,772	8,474,772	0	4,184,912	4,184,912
TOTAL INTANGIBLE PLANT			23,635,377	339,323,376	362,958,753	23,635,377	224,781,117	248,416,494	0	114,542,259	114,542,259
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	111,673,696	29,243,607	140,917,303	72,964,442	18,832,883	91,797,325	38,709,254	10,410,724	49,119,978
1	312000	Boiler Plant	146,515,835	78,283,310	224,799,145	93,241,488	50,414,452	143,655,940	53,274,347	27,868,858	81,143,205
1	313000	Generators	50,474	0	50,474	32,233	0	32,233	18,241	0	18,241
1	314000	Turbogenerator Units	39,458,140	18,671,932	58,130,072	25,793,885	12,024,724	37,818,609	13,664,255	6,647,208	20,311,463
1	315000	Accessory Electric Equipment	18,149,435	12,501,086	30,650,521	11,858,325	8,050,699	19,909,024	6,291,110	4,450,387	10,741,497
1	316000	Miscellaneous Power Plant Equipment	14,708,034	2,476,959	17,184,993	9,612,042	1,595,162	11,207,204	5,095,992	881,797	5,977,789
TOTAL STEAM PRODUCTION PLANT			330,555,614	145,034,476	475,590,090	213,502,415	93,402,203	306,904,618	117,053,199	51,632,273	168,685,472
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	113,963,086	113,963,086	0	73,392,227	73,392,227	0	40,570,859	40,570,859
1	332XXX	Reservoirs, Dams, & Waterways	0	258,529,585	258,529,585	0	166,493,053	166,493,053	0	92,036,532	92,036,532
1	333000	Waterwheels, Turbines, & Generators	0	235,864,972	235,864,972	0	151,897,042	151,897,042	0	83,967,930	83,967,930
1	334000	Accessory Electric Equipment	0	84,957,009	84,957,009	0	54,712,314	54,712,314	0	30,244,695	30,244,695
1	335XXX	Miscellaneous Power Plant Equipment	0	13,889,750	13,889,750	0	8,944,999	8,944,999	0	4,944,751	4,944,751
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,349,705	2,349,705	0	1,298,905	1,298,905
TOTAL HYDRAULIC PRODUCTION PLANT			0	776,741,990	776,741,990	0	500,221,842	500,221,842	0	276,520,148	276,520,148
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	17,606,728	17,606,728	0	11,338,733	11,338,733	0	6,267,995	6,267,995
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,609	21,070,609	0	13,569,472	13,569,472	0	7,501,137	7,501,137
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,713,183	239,713,183	0	154,375,290	154,375,290	0	85,337,893	85,337,893
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	26,452,174	26,452,174	0	17,035,200	17,035,200	0	9,416,974	9,416,974
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,642,593	1,642,593	0	1,057,830	1,057,830	0	584,763	584,763
TOTAL OTHER PRODUCTION PLANT			0	329,039,719	329,039,719	0	211,901,579	211,901,579	0	117,138,140	117,138,140
TOTAL PRODUCTION PLANT			330,555,614	1,250,816,185	1,581,371,799	213,502,415	805,525,624	1,019,028,039	117,053,199	445,290,561	562,343,760

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,513,264	30,141,622	410,632	19,006,542	19,417,174	217,726	10,506,722	10,724,448	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	2,887	37,483,952	37,486,839	1,861	24,139,665	24,141,526	1,026	13,344,287	13,345,313	
1	353XXX	Station Equipment	12,901,833	373,483,767	386,385,600	8,433,784	240,523,546	248,957,330	4,468,049	132,960,221	137,428,270	
1	354000	Towers & Fixtures	15,988,510	1,167,385	17,155,895	10,448,466	751,796	11,200,262	5,540,044	415,589	5,955,633	
1	355000	Poles & Fixtures	5,418	358,644,334	358,649,752	3,541	230,966,951	230,970,492	1,877	127,677,383	127,679,260	
1	356000	Overhead Conductors & Devices	12,525,826	171,287,658	183,813,484	8,185,604	110,309,252	118,494,856	4,340,222	60,978,406	65,318,628	
1	357000	Underground Conduit	0	3,087,412	3,087,412	0	1,988,293	1,988,293	0	1,099,119	1,099,119	
1	358000	Underground Conductors & Devices	0	6,564,947	6,564,947	0	4,227,826	4,227,826	0	2,337,121	2,337,121	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748	
		TOTAL TRANSMISSION PLANT	42,131,666	983,762,022	1,025,893,688	27,535,406	633,542,742	661,078,148	14,596,260	350,219,280	364,815,540	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	4,023,364	0	4,023,364	1,349,739	0	1,349,739	2,673,625	0	2,673,625	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,998,642	0	28,998,642	21,318,032	0	21,318,032	7,680,610	0	7,680,610	
3	362000	Station Equipment	165,405,778	3,200,270	168,606,048	111,463,784	2,051,949	113,515,733	53,941,994	1,148,321	55,090,315	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	560,145,958	0	560,145,958	372,653,522	0	372,653,522	187,492,436	0	187,492,436	
99	365000	Overhead Conductors & Devices	356,246,939	0	356,246,939	223,050,945	0	223,050,945	133,195,994	0	133,195,994	
99	366000	Underground Conduit	165,979,980	0	165,979,980	110,360,557	0	110,360,557	55,619,423	0	55,619,423	
99	367000	Underground Conductors & Devices	282,324,099	0	282,324,099	188,371,669	0	188,371,669	93,952,430	0	93,952,430	
99	368000	Line Transformers	347,296,208	0	347,296,208	242,096,409	0	242,096,409	105,199,799	0	105,199,799	
99	369XXX	Services	220,523,162	0	220,523,162	143,159,629	0	143,159,629	77,363,533	0	77,363,533	
99	371XXX	Installations on Customers' Premises	7,311,275	0	7,311,275	7,311,275	0	7,311,275	0	0	0	
99	370XXX	Meters	87,075,805	0	87,075,805	62,326,598	0	62,326,598	24,749,207	0	24,749,207	
99	373XXX	Street Light & Signal Systems	80,431,983	0	80,431,983	52,245,809	0	52,245,809	28,186,174	0	28,186,174	
		TOTAL DISTRIBUTION PLANT	2,317,965,962	3,200,270	2,321,166,232	1,546,072,333	2,051,949	1,548,124,282	771,893,629	1,148,321	773,041,950	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,500,426	9,688,734	11,189,160	800,859	6,485,929	7,286,788	699,567	3,202,805	3,902,372	
4	390XXX	Structures & Improvements	27,276,081	109,623,354	136,899,435	17,872,684	73,385,162	91,257,846	9,403,397	36,238,192	45,641,589	
4	391XXX	Office Furniture & Equipment	5,519,367	53,750,866	59,270,233	5,503,947	35,982,442	41,486,389	15,420	17,768,424	17,783,844	
4	392XXX	Transportation Equipment	40,630,273	32,499,232	73,129,505	27,809,973	21,755,961	49,565,934	12,820,300	10,743,271	23,563,571	
4	393000	Stores Equipment	712,759	4,204,870	4,917,629	527,063	2,814,866	3,341,929	185,696	1,390,004	1,575,700	
4	394000	Tools, Shop & Garage Equipment	2,676,547	18,381,111	21,057,658	1,453,613	12,304,867	13,758,480	1,222,934	6,076,244	7,299,178	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	412,998	3,748,402	4,161,400	397,207	2,509,293	2,906,500	15,791	1,239,109	1,254,900	
4	396XXX	Power Operated Equipment	21,651,468	7,105,279	28,756,747	13,494,762	4,756,487	18,251,249	8,156,706	2,348,792	10,505,498	
4	397XXX	Communications Equipment	32,660,043	95,085,972	127,746,015	23,298,358	63,653,402	86,951,760	9,361,685	31,432,570	40,794,255	
4	398000	Miscellaneous Equipment	13,459	917,646	931,105	0	614,300	614,300	13,459	303,346	316,805	
		TOTAL GENERAL PLANT	133,053,421	335,122,253	468,175,674	91,158,466	224,340,890	315,499,356	41,894,955	110,781,363	152,676,318	
		TOTAL PLANT IN SERVICE	2,847,342,040	2,912,224,106	5,759,566,146	1,901,903,997	1,890,242,322	3,792,146,319	945,438,043	1,021,981,784	1,967,419,827	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended June 30, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(289,490,426)	(80,096,466)	(369,586,892)	(191,607,662)	(51,582,124)	(243,189,786)	(97,882,764)	(28,514,342)	(126,397,106)
E-ADEP		Hydro Production Plant	0	(197,034,446)	(197,034,446)	0	(126,890,183)	(126,890,183)	0	(70,144,263)	(70,144,263)
E-ADEP		Other Production Plant	0	(174,845,711)	(174,845,711)	0	(112,600,638)	(112,600,638)	0	(62,245,073)	(62,245,073)
E-ADEP		Transmission Plant	(27,717,725)	(249,836,300)	(277,554,025)	(16,981,674)	(160,894,577)	(177,876,251)	(10,736,051)	(88,941,723)	(99,677,774)
E-ADEP		Distribution Plant	(762,136,202)	(538,367)	(762,674,569)	(475,374,003)	(345,190)	(475,719,193)	(286,762,199)	(193,177)	(286,955,376)
E-ADEP		General Plant	(56,839,132)	(120,228,682)	(177,067,814)	(37,555,495)	(80,484,687)	(118,040,182)	(19,283,637)	(39,743,995)	(59,027,632)
		TOTAL ACCUMULATED DEPRECIATION	(1,136,183,485)	(822,579,972)	(1,958,763,457)	(721,518,834)	(532,797,399)	(1,254,316,233)	(414,664,651)	(289,782,573)	(704,447,224)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,061,319)	(19,061,319)	0	(12,275,489)	(12,275,489)	0	(6,785,830)	(6,785,830)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(517,334)	0	(517,334)	(517,334)	0	(517,334)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,792,045)	(3,792,045)	0	(2,535,560)	(2,535,560)	0	(1,256,485)	(1,256,485)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(16,111,970)	(123,461,016)	(139,572,986)	(16,111,970)	(82,648,507)	(98,760,477)	0	(40,812,509)	(40,812,509)
E-AAAMT		General Plant - 390200, 396200	0	(1,371,022)	(1,371,022)	0	(917,803)	(917,803)	0	(453,219)	(453,219)
		TOTAL ACCUMULATED AMORTIZATION	(16,629,304)	(147,685,402)	(164,314,706)	(16,629,304)	(98,377,359)	(115,006,663)	0	(49,308,043)	(49,308,043)
		TOTAL ACCUMULATED DEPR/AMORT	(1,152,812,789)	(970,265,374)	(2,123,078,163)	(738,148,138)	(631,174,758)	(1,369,322,896)	(414,664,651)	(339,090,616)	(753,755,267)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,694,529,251	1,941,958,732	3,636,487,983	1,163,755,859	1,259,067,564	2,422,823,423	530,773,392	682,891,168	1,213,664,560
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	(541,445,570)	(541,445,570)	0	(360,738,111)	(360,738,111)	0	(180,707,459)	(180,707,459)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,113,689)	(50,113,689)	0	(33,547,607)	(33,547,607)	0	(16,566,082)	(16,566,082)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,565,122)	(4,565,122)	0	(3,056,030)	(3,056,030)	0	(1,509,092)	(1,509,092)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,670,304)	(5,670,304)	0	(3,651,676)	(3,651,676)	0	(2,018,628)	(2,018,628)
1		ADFIT - CDA Settlement Costs (283333)	0	280,157	280,157	0	180,421	180,421	0	99,736	99,736
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(928,179)	(928,179)	0	(618,399)	(618,399)	0	(309,780)	(309,780)
		TOTAL ACCUMULATED DFIT	0	(602,447,744)	(602,447,744)	0	(401,434,774)	(401,434,774)	0	(201,012,970)	(201,012,970)
		NET ELECTRIC UTILITY PLANT	1,694,529,251	1,339,510,988	3,034,040,239	1,163,755,859	857,632,790	2,021,388,649	530,773,392	481,878,198	1,012,651,590
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			64.400%			35.600%
E-ALL	3	Direct Distribution Operating Expense			100.000%			64.118%			35.882%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			66.943%			33.057%
E-ALL	12	Net Electric Plant (before ADFIT)			100.000%			66.625%			33.375%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,694,529,251	1,339,510,988	3,034,040,239	#####	857,632,790	2,021,388,649	530,773,392	481,878,198	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,254,096	43,602,993	51,857,089	6,276,743	29,189,152	35,465,895	1,977,353	14,413,841	16,391,194
4	Accumulated Amortization - AFUDC (182318)	(1,845,616)	(6,339,266)	(8,184,882)	(1,483,799)	(4,243,695)	(5,727,494)	(361,817)	(2,095,571)	(2,457,388)
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)	2,272,516	0	2,272,516	0	0	0	2,272,516	0	2,272,516
99	ADFIT - Boulder Park Disallowed (190040)	68,772	0	68,772	0	0	0	68,772	0	68,772
99	Investment in WNP3 Exchange Power (124900, 12493)	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 (1823)	15,313,768	0	15,313,768	15,313,768	0	15,313,768	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,188,721	0	23,188,721	23,188,721	0	23,188,721	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,085,522)	0	(8,085,522)	(8,085,522)	0	(8,085,522)	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)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(4,357,235)	0	(4,357,235)	(1,256,574)	0	(1,256,574)	(3,100,661)	0	(3,100,661)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(29,638,554)	0	(29,638,554)	(25,251,472)	0	(25,251,472)	(4,387,082)	0	(4,387,082)
99	ADFIT-Customer Tax Credit (190393)	6,224,096	0	6,224,096	5,302,809	0	5,302,809	921,287	0	921,287
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,414,282)	0	(8,414,282)	(5,097,436)	0	(5,097,436)	(3,316,846)	0	(3,316,846)
99	Colstrip-Regulatory Asset (182327)	17,142,268	0	17,142,268	9,726,217	0	9,726,217	7,416,051	0	7,416,051
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	550,496	0	550,496	634,742	0	634,742	(84,246)	0	(84,246)
99	Colstrip Reg Asset ADFIT (283376)	(2,464,586)	0	(2,464,586)	(1,687,999)	0	(1,687,999)	(776,587)	0	(776,587)
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)	(6,821,935)	0	(6,821,935)	(4,826,669)	0	(4,826,669)	(1,995,266)	0	(1,995,266)
99	Colstrip ARO Liability (230027)	(13,281,867)	0	(13,281,867)	(8,679,703)	0	(8,679,703)	(4,602,164)	0	(4,602,164)
99	Colstrip ARO ADFIT (190376)	2,789,193	0	2,789,193	1,822,738	0	1,822,738	966,455	0	966,455
99	Colstrip ARO ADFIT (283377)	(1,762,011)	0	(1,762,011)	(1,074,082)	0	(1,074,082)	(687,929)	0	(687,929)
99	Customer Deposits (235199)	(7,546)	0	(7,546)	(7,546)	0	(7,546)	0	0	0
C-WKC	Working Capital	142,869,860	0	142,869,860	96,788,631	0	96,788,631	46,081,229	0	46,081,229
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	154,666,452	37,263,727	191,930,179	111,544,916	24,945,457	136,490,373	43,121,536	12,318,270	55,439,806
	NET RATE BASE	1,849,195,703	1,376,774,715	3,225,970,418	#####	882,578,247	2,157,879,022	573,894,928	494,196,468	#####

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,987,222	3,987,222				3,987,222		2,567,771	2,567,771		1,419,451	1,419,451	
	Steam (ED-ID)	4,336,318	4,336,318		4,336,318		4,336,318				4,336,318		4,336,318	
	Steam (ED-WA)	11,494,061	11,494,061		11,494,061		11,494,061	11,494,061		11,494,061				
1	Hydro (ED-AN)	16,496,691	16,496,691			16,496,691	16,496,691		10,623,869	10,623,869		5,872,822	5,872,822	
1	Other (ED-AN)	10,994,747	10,994,747			10,994,747	10,994,747		7,080,617	7,080,617		3,914,130	3,914,130	
Total Electric Production		47,309,039	47,309,039			15,830,379	31,478,660	47,309,039	11,494,061	20,272,257	31,766,318	4,336,318	11,206,403	15,542,721
Electric Transmission														
1	ED-AN	19,586,121	19,586,121				19,586,121	19,586,121		12,613,462	12,613,462		6,972,659	6,972,659
	ED-ID	276,123	276,123		276,123		276,123					276,123		276,123
	ED-WA	520,935	520,935			520,935	520,935	520,935	520,935	520,935				
Total Electric Transmissic		20,383,179	20,383,179			797,058	19,586,121	20,383,179	520,935	12,613,462	13,134,397	276,123	6,972,659	7,248,782
Electric Distribution														
3	ED-AN	85,474	85,474				85,474	85,474		54,804	54,804		30,670	30,670
	ED-ID	20,021,729	20,021,729		20,021,729		20,021,729					20,021,729		20,021,729
	ED-WA	38,448,827	38,448,827			38,448,827	38,448,827	38,448,827	38,448,827	38,448,827				
Total Electric Distribution		58,556,030	58,556,030			58,470,556	85,474	58,556,030	38,448,827	54,804	38,503,631	20,021,729	30,670	20,052,399
Gas Underground Storage														
	GD-AN	747,734		747,734										
	GD-OR	127,890			127,890									
Total Gas Underground St		875,624		747,734	127,890									
Gas Distribution														
	GD-AN	57,432		57,432										
	GD-ID	7,018,101		7,018,101										
	GD-WA	16,401,873		16,401,873										
	GD-OR	10,648,521			10,648,521									
Total Gas Distribution		34,125,927		23,477,406	10,648,521									
General Plant														
4	ED-AN	2,898,585	2,898,585				2,898,585	2,898,585		1,940,400	1,940,400		958,185	958,185
	ED-ID	518,693	518,693		518,693		518,693					518,693		518,693
	ED-WA	1,356,928	1,356,928			1,356,928	1,356,928	1,356,928	1,356,928	1,356,928				
7,4	CD-AA	21,672,882	15,195,291	4,488,020	1,989,571		15,195,291	15,195,291		10,172,184	10,172,184		5,023,107	5,023,107
9,4	CD-AN	709,018	546,958	162,060			546,958	546,958		366,150	366,150		180,808	180,808
9	CD-ID	479,373	369,803	109,570		369,803	369,803	369,803				369,803		369,803
9	CD-WA	2,244,304	1,731,323	512,981		1,731,323	1,731,323	1,731,323	1,731,323	1,731,323				
8	GD-AA	362,439		250,210	112,229									
	GD-AN	30,243		30,243										
	GD-ID	39,531		39,531										
	GD-WA	1,092,845		1,092,845										
	GD-OR	206,466			206,466									
Total General Plant		31,611,307	22,617,581	6,685,460	2,308,266	3,976,747	18,640,834	22,617,581	3,088,251	12,478,734	15,566,985	888,496	6,162,100	7,050,596
Total Depreciation Expens		192,861,106	148,865,829	30,910,600	13,084,677	79,074,740	69,791,089	148,865,829	53,552,074	45,419,257	98,971,331	25,522,666	24,371,832	49,894,498

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%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expe	35.882%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%
							33.057%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950			
1	Misc Intangible Plt (303000)	ED-AN	260,919	260,919		260,919	260,919		168,032	168,032		92,887	92,887			
Total Production/Transmission			1,179,319	1,179,319		1,179,319	1,179,319		759,482	759,482		419,837	419,837			
Distribution																
	Franchises (302000)	ED-WA	109,018	109,018		109,018	109,018		109,018	109,018						
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866						
Total Distribution			114,884	114,884		114,884	114,884		114,884	114,884						
General Plant - 303000																
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702	96,146	96,146		
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833	2,672	2,672		
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	7,336			7,336										
Total General Plant - 303000			471,554	298,353	127,783	45,418		298,353	298,353		199,535	199,535	98,818	98,818		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	44,802,357	31,411,829	9,277,672	4,112,856		31,411,829	31,411,829		21,028,021	21,028,021	10,383,808	10,383,808		
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	3,727,800	2,875,737	852,063		2,875,737	2,875,737	2,875,737	2,875,737				0		
4		ED-AN	6,733,009	6,733,009				6,733,009	6,733,009		4,507,278	4,507,278	2,225,731	2,225,731		
		ED-ID	0	0				0	0		0	0	0	0		
		ED-WA	1,149,593	1,149,593			1,149,593	1,149,593	1,149,593	1,149,593						
8		GD-AA	85,777		59,216	26,561										
		GD-AN	0		0											
		GD-OR	47,388			47,388										
Total Miscellaneous IT Intangible Plt - 3031XX			56,666,021	42,262,814	10,216,402	4,186,805		4,025,330	38,237,484	42,262,814	4,025,330	25,597,319	29,622,649	0	12,640,165	12,640,165
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0		
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643		
		GD-OR	0			0										
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		282,788	282,788	139,643	139,643		
Total Amortization Expense			58,854,209	44,277,801	10,344,185	4,232,223		4,140,214	40,137,587	44,277,801	4,140,214	26,839,124	30,979,338	0	13,298,463	13,298,463

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(80,096,466)	(80,096,466)			(80,096,466)	(80,096,466)		(51,582,124)	(51,582,124)		(28,514,342)	(28,514,342)	
	Steam (ED-ID)	(97,882,764)	(97,882,764)		(97,882,764)	(97,882,764)	(97,882,764)				(97,882,764)	(97,882,764)	(97,882,764)	
	Steam (ED-WA)	(191,607,662)	(191,607,662)		(191,607,662)	(191,607,662)	(191,607,662)	(191,607,662)			(191,607,662)	(191,607,662)	(191,607,662)	
1	Hydro (ED-AN)	(197,034,446)	(197,034,446)		(197,034,446)	(197,034,446)	(197,034,446)		(126,890,183)	(126,890,183)		(70,144,263)	(70,144,263)	
1	Other (ED-AN)	(174,845,711)	(174,845,711)		(174,845,711)	(174,845,711)	(174,845,711)		(112,600,638)	(112,600,638)		(62,245,073)	(62,245,073)	
Total Electric Production		(741,467,049)	(741,467,049)		(289,490,426)	(451,976,623)	(741,467,049)		(191,607,662)	(291,072,945)	(482,680,607)	(97,882,764)	(160,903,678)	(258,786,442)
Electric Transmission														
1	ED-AN	(249,836,300)	(249,836,300)			(249,836,300)	(249,836,300)		(160,894,577)	(160,894,577)		(88,941,723)	(88,941,723)	
	ED-ID	(10,736,051)	(10,736,051)		(10,736,051)	(10,736,051)	(10,736,051)				(10,736,051)	(10,736,051)	(10,736,051)	
	ED-WA	(16,981,674)	(16,981,674)		(16,981,674)	(16,981,674)	(16,981,674)	(16,981,674)			(16,981,674)	(16,981,674)	(16,981,674)	
Total Electric Transmissic		(277,554,025)	(277,554,025)		(27,717,725)	(249,836,300)	(277,554,025)		(16,981,674)	(160,894,577)	(177,876,251)	(10,736,051)	(88,941,723)	(99,677,774)
Electric Distribution														
3	ED-AN	(538,367)	(538,367)			(538,367)	(538,367)		(345,190)	(345,190)		(193,177)	(193,177)	
	ED-ID	(286,762,199)	(286,762,199)		(286,762,199)	(286,762,199)	(286,762,199)				(286,762,199)	(286,762,199)	(286,762,199)	
	ED-WA	(475,374,003)	(475,374,003)		(475,374,003)	(475,374,003)	(475,374,003)	(475,374,003)			(475,374,003)	(475,374,003)	(475,374,003)	
Total Electric Distribution		(762,674,569)	(762,674,569)		(762,136,202)	(538,367)	(762,674,569)		(475,374,003)	(345,190)	(475,719,193)	(286,762,199)	(193,177)	(286,955,376)
Gas Underground Storage														
	GD-AN	(19,586,988)	(19,586,988)											
	GD-OR	(1,707,639)		(1,707,639)		(1,707,639)								
Total Gas Underground S		(21,294,627)		(1,707,639)		(1,707,639)								
Gas Distribution														
	GD-AN	(2,052,218)	(2,052,218)											
	GD-ID	(104,872,070)	(104,872,070)											
	GD-WA	(194,696,855)	(194,696,855)											
	GD-OR	(145,016,810)		(145,016,810)										
Total Gas Distribution		(446,637,953)		(301,621,143)		(145,016,810)								
General Plant														
4	ED-AN	(36,559,927)	(36,559,927)			(36,559,927)	(36,559,927)		(24,474,312)	(24,474,312)		(12,085,615)	(12,085,615)	
	ED-ID	(13,468,258)	(13,468,258)		(13,468,258)	(13,468,258)	(13,468,258)				(13,468,258)	(13,468,258)	(13,468,258)	
	ED-WA	(27,713,765)	(27,713,765)		(27,713,765)	(27,713,765)	(27,713,765)	(27,713,765)			(27,713,765)	(27,713,765)	(27,713,765)	
7,4	CD-AA	(109,345,766)	(76,664,504)	(22,643,321)	(10,037,941)	(76,664,504)	(76,664,504)		(51,321,519)	(51,321,519)		(25,342,985)	(25,342,985)	
9,4	CD-AN	(9,079,568)	(7,004,251)	(2,075,317)		(7,004,251)	(7,004,251)		(4,688,856)	(4,688,856)		(2,315,395)	(2,315,395)	
9	CD-ID	(7,538,440)	(5,815,379)	(1,723,061)		(5,815,379)	(5,815,379)				(5,815,379)	(5,815,379)	(5,815,379)	
9	CD-WA	(12,757,774)	(9,841,730)	(2,916,044)		(9,841,730)	(9,841,730)	(9,841,730)			(9,841,730)	(9,841,730)	(9,841,730)	
8	GD-AA	(2,650,539)		(1,829,800)	(820,739)									
	GD-AN	(4,031,939)		(4,031,939)										
	GD-ID	(2,410,980)		(2,410,980)										
	GD-WA	(13,257,701)		(13,257,701)										
	GD-OR	(5,752,007)		(5,752,007)										
Total General Plant		(244,566,664)	(177,067,814)	(50,888,163)	(16,610,687)	(56,839,132)	(120,228,682)	(177,067,814)	(37,555,495)	(80,484,687)	(118,040,182)	(19,283,637)	(39,743,995)	(59,027,632)
Total Accumulated Depr		(2,494,194,887)	(1,958,763,457)	(372,096,294)	(163,335,136)	(1,136,183,485)	(822,579,972)	(1,958,763,457)	(721,518,834)	(532,797,399)	(1,254,316,233)	(414,664,651)	(289,782,573)	(704,447,224)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio				64.400%				35.600%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense				64.118%				35.882%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio				66.943%				33.057%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(16,110,954)	(16,110,954)			(16,110,954)	(16,110,954)		(10,375,454)	(10,375,454)		(5,735,500)	(5,735,500)		
1	Misc Intangible Plt (3030 ED-AN	(2,950,365)	(2,950,365)			(2,950,365)	(2,950,365)		(1,900,035)	(1,900,035)		(1,050,330)	(1,050,330)		
Total Production/Transmission		(19,061,319)	(19,061,319)			(19,061,319)	(19,061,319)		(12,275,489)	(12,275,489)		(6,785,830)	(6,785,830)		
Distribution															
	Franchises (302000) ED-WA	(448,263)	(448,263)			(448,263)	(448,263)	(448,263)		(448,263)					
	Misc Intangible Plt (3030 ED-WA	(69,071)	(69,071)			(69,071)	(69,071)	(69,071)		(69,071)					
Total Distribution		(517,334)	(517,334)			(517,334)	(517,334)	(517,334)		(517,334)					
General Plant - 303000															
7,4	CD-AA	(5,243,205)	(3,676,116)	(1,085,763)	(481,326)		(3,676,116)	(3,676,116)		(2,460,902)	(2,460,902)		(1,215,214)	(1,215,214)	
9,1	CD-AN	(150,278)	(115,929)	(34,349)			(115,929)	(115,929)		(74,658)	(74,658)		(41,271)	(41,271)	
	GD-ID	(167,446)		(167,446)											
	GD-WA	(328,032)		(328,032)											
	GD-OR	(132,304)			(132,304)										
Total General Plant - 303000		(6,021,265)	(3,792,045)	(1,615,590)	(613,630)		(3,792,045)	(3,792,045)		(2,535,560)	(2,535,560)		(1,256,485)	(1,256,485)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(156,371,117)	(109,634,917)	(32,381,330)	(14,354,870)		(109,634,917)	(109,634,917)		(73,392,902)	(73,392,902)		(36,242,015)	(36,242,015)	
9,4	CD-AN	(453,309)	(349,696)	(103,613)			(349,696)	(349,696)		(234,097)	(234,097)		(115,599)	(115,599)	
9	CD-ID	0	0	0			0	0		0	0	0	0	0	
9	CD-WA	(17,414,335)	(13,433,940)	(3,980,395)		(13,433,940)	(13,433,940)	(13,433,940)							
4	ED-AN	(13,476,403)	(13,476,403)				(13,476,403)	(13,476,403)		(9,021,508)	(9,021,508)		(4,454,895)	(4,454,895)	
	ED-ID	0	0				0	0					0	0	
	ED-WA	(2,678,030)	(2,678,030)				(2,678,030)	(2,678,030)		(2,678,030)	(2,678,030)				
8	GD-AA	(281,521)		(194,348)	(87,173)										
	GD-AN	0		0											
	GD-OR	(47,388)			(47,388)										
Total Misc IT Intangible Plant - 3031XX		(190,722,103)	(139,572,986)	(36,659,686)	(14,489,431)		(16,111,970)	(123,461,016)	(139,572,986)	(16,111,970)	(82,648,507)	(98,760,477)	0	(40,812,509)	(40,812,509)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0				0		0	
9	CD-WA	0	0	0			0	0		0	0				
4	ED-AN	(1,371,022)	(1,371,022)				(1,371,022)	(1,371,022)		(917,803)	(917,803)		(453,219)	(453,219)	
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,371,022)	(1,371,022)	0	0		0	(1,371,022)	(1,371,022)	0	(917,803)	(917,803)	0	(453,219)	(453,219)
Total Accumulated Amortization		(217,693,043)	(164,314,706)	(38,275,276)	(15,103,061)		(16,629,304)	(147,685,402)	(164,314,706)	(16,629,304)	(98,377,359)	(115,006,663)	0	(49,308,043)	(49,308,043)

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-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights													
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,264,576	800,859	699,567	9,688,733	11,189,159	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
390XXX Structures & Improvements													
99	ED-WA / ID / AN	20,694,658	8,466,214	3,115,965	9,112,479	20,694,658	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	4,293,549	0	0	0	0	0	0	0	0	4,293,549	0	4,293,549
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,301,501	0	0	92,058,108	92,058,108	0	0	27,189,915	27,189,915	0	12,053,478	12,053,478
9	CD-WA / ID / AN	31,301,180	9,406,470	6,287,432	8,452,767	24,146,669	2,787,080	1,862,928	2,504,503	7,154,511	0	0	0
	TOTAL ACCOUNT	212,641,488	17,872,684	9,403,397	109,623,354	136,899,435	27,837,680	1,862,928	29,694,418	59,395,026	4,293,549	12,053,478	16,347,027
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	3,724,276	1,314,167	7,798	2,402,311	3,724,276	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	72,884,880	0	0	51,101,047	51,101,047	0	0	15,093,001	15,093,001	0	6,690,832	6,690,832
9	CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0
	TOTAL ACCOUNT	82,786,964	5,503,947	15,420	53,750,866	59,270,233	1,474,529	2,258	15,284,156	16,760,943	12,109	6,743,679	6,755,788
392XXX Transportation Equipment													
99	ED-WA / ID / AN	62,115,508	26,228,133	11,992,272	23,895,103	62,115,508	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,452,099	0	0	0	0	10,070,609	3,411,795	2,969,695	16,452,099	0	0	0
99	GD-OR / AS	4,772,082	0	0	0	0	0	0	0	0	4,772,082	0	4,772,082
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956
9	CD-WA / ID / AN	7,377,231	1,581,840	828,028	3,281,149	5,691,017	468,690	245,340	972,184	1,686,214	0	0	0
	TOTAL ACCOUNT	98,406,217	27,809,973	12,820,300	32,499,232	73,129,505	10,539,299	3,657,135	5,581,146	19,777,580	4,772,082	727,050	5,499,132

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	222,353	0	0	222,353	0	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	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	0	1,150	0	1,150
9	CD-WA / ID / AN	5,750,446	468,197	185,696	3,782,173	4,436,066	138,724	55,021	1,120,635	1,314,380	0	0	0
	TOTAL ACCOUNT	6,478,897	527,063	185,696	4,204,870	4,917,629	361,077	55,021	1,123,228	1,539,326	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,408,394	1,435,549	474,945	6,497,900	8,408,394	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,404,548	0	0	0	3,404,548	2,586,729	380,678	437,141	3,404,548	0	0	0
99	GD-OR / AS	974,233	0	0	0	0	0	0	0	974,233	0	0	974,233
8	GD-AA	5,763,934	0	0	0	0	0	0	3,979,132	3,979,132	0	1,784,802	1,784,802
7	CD-AA	15,831,984	0	0	11,100,121	11,100,121	0	0	3,278,487	3,278,487	0	1,453,376	1,453,376
9	CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0
	TOTAL ACCOUNT	36,391,238	1,453,613	1,222,934	18,381,111	21,057,658	2,592,081	602,303	7,926,785	11,121,169	974,233	3,238,178	4,212,411
	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	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	0
99	GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	0
99	GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	0	18,586
8	GD-AA	232,523	0	0	0	232,523	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	27,331,797	13,244,754	7,840,145	6,246,898	27,331,797	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,253,551	0	0	0	4,253,551	2,587,433	845,529	820,589	4,253,551	0	0	0
99	GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9	CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
	TOTAL ACCOUNT	33,524,502	13,494,762	8,156,706	7,105,279	28,756,747	2,661,509	939,324	1,074,574	4,675,407	43,834	48,514	92,348

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	43,114,723	12,994,890	6,500,187	23,619,646	43,114,723	0	0	0	0	0	0	0
99	GD-WA / ID / AN	890,304	0	0	0	0	596,456	287,726	6,122	890,304	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	98,377,048	0	0	68,974,116	68,974,116	0	0	20,371,919	20,371,919	0	9,031,013	9,031,013
9	CD-WA/ ID / AN	20,296,304	10,303,468	2,861,499	2,492,210	15,657,177	3,052,855	847,845	738,427	4,639,127	0	0	0
	TOTAL ACCOUNT	163,663,855	23,298,358	9,361,686	95,085,972	127,746,016	3,649,311	1,135,571	21,284,429	26,069,311	742,178	9,106,350	9,848,528
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	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	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	80,953
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
	TOTAL ACCOUNT	1,208,605	0	13,460	917,645	931,105	0	1,960	185,220	187,180	9,092	81,228	90,320
	TOTAL GENERAL PLANT	659,492,899	91,158,466	41,894,957	335,122,251	468,175,674	52,493,832	8,356,436	85,427,698	146,277,966	11,731,972	33,307,287	45,039,259

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,473,695	4,173,637	0	22,300,058	26,473,695	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	365,643	0	0	0	0	0	0	0	0	365,643	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	122,204,670	0	0	85,680,138	85,680,138	0	0	25,306,143	25,306,143	0	11,218,389	
9		CD-WA / ID / AN	963,042	280,223	0	462,697	742,920	83,028	0	137,094	220,122	0	0	
		TOTAL ACCOUNT	150,427,448	4,453,860	0	#####	#####	83,028	0	25,733,459	25,816,487	365,643	11,348,565	11,714,208
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,737,775	0	0	3,737,775	3,737,775	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	28,066,308	0	0	19,677,850	19,677,850	0	0	5,811,971	5,811,971	0	2,576,487	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	31,804,083	0	0	23,415,625	23,415,625	0	0	5,811,971	5,811,971	0	2,576,487	2,576,487
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	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	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	344,805	0	0	344,805	344,805	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	17,564,582	0	0	12,314,879	12,314,879	0	0	3,637,274	3,637,274	0	1,612,429	1,612,429
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	17,909,387	0	0	12,659,684	12,659,684	0	0	3,637,274	3,637,274	0	1,612,429	1,612,429
	TOTAL		376,541,236	20,888,918	0	258,023,402	278,912,320	5,353,237	771,517	62,905,183	69,029,937	791,594	27,807,385	28,598,979

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-Fact	100.000%	0.000%	69.035%	30.965%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(70,564,126)	(49,473,920)	(14,612,419)	(6,477,787)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,511,185)	(4,565,122)	(1,348,336)	(597,727)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(77,722,265)</u>	<u>(54,683,848)</u>	<u>(15,962,243)</u>	<u>(7,076,174)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2023
 Ending Balance Basis

Report ID:
C-WKC-12E

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	6,620,926	6,620,926	0	0	0	0	6,620,926
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	111,305,963	52,038,396	0	163,344,359	96,788,631	46,081,229	14,517,332	5,957,167	0
TOTAL		111,305,963	52,038,396	6,620,925	169,965,284	96,788,631	46,081,229	14,517,332	5,957,167	6,620,925

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						