

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,502,483	9,894,677	2,607,806
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,502,483	9,894,677	2,607,806
E-APL	Electric Net Rate Base	3,232,619,247	2,161,007,263	1,071,611,984
	<b>RATE OF RETURN</b>	<b>0.387%</b>	<b>0.458%</b>	<b>0.243%</b>

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

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

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

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	4-01-2023 thru 04-30-2023	413,612 100.000%	269,753 65.219%	143,859 34.781%
3	E-OPS	Direct Distribution Operating Expense Percent	4-01-2023 thru 04-30-2023	3,561,505 100.000%	2,311,730 64.909%	1,249,775 35.091%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

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

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			<a href="#">01-01-2022 thru 12-31-2022</a>	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,581,563	0	4,511,142
		Direct O & M Accts 901 - 935		22,667,120	0	7,214,107
		Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	0
		Total		38,722,723	0	11,725,249
		Percentage		100.000%	0.000%	30.280%
		Direct Labor Accts 500 - 894		12,190,458	0	3,396,839
		Direct Labor Accts 901 - 935		4,332,630	0	2,308,071
		Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	0
		Total		18,093,188	0	5,704,910
		Percentage		100.000%	0.000%	31.531%
		Number of Customers at		377,568	0	107,438
		Percentage		100.000%	0.000%	28.455%
		Net Direct Plant		1,102,026,774	0	370,205,407
		Percentage		100.000%	0.000%	33.593%
		Total Percentages		400.000%	0.000%	123.859%
8		Average (GD AA)		100.000%	0.000%	30.965%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	03-01-2023 thru 04-30-2023	1,528,521,642	1,048,076,610	480,445,032	
		Percent		100.000%	68.568%	31.432%	
11		Book Depreciation	4-01-2023 thru 04-30-2023	12,557,325	8,343,089	4,214,236	
		Percent		100.000%	66.440%	33.560%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	<a href="#">03-01-2023 thru 04-30-2023</a>	3,604,593,734 100.000%	2,398,040,470 66.527%	1,206,553,264 33.473%
13	E-PLT	Net Electric General Plant - AMA Percent	<a href="#">03-01-2023 thru 04-30-2023</a>	293,076,734 100.000%	198,924,487 67.875%	94,152,247 32.125%
14		Net Allocated Schedule M's - AMA Percent	<a href="#">4-01-2023 thru 04-30-2023</a>	-13,180,929 100.000%	-8,845,574 67.109%	-4,335,355 32.891%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	32,075,775	0	32,075,775	21,784,838	0	21,784,838	10,290,937	0	10,290,937
99	442200	Commercial - Firm & Int.	24,625,910	0	24,625,910	18,025,002	0	18,025,002	6,600,908	0	6,600,908
1	442300	Industrial	9,414,806	0	9,414,806	4,866,871	0	4,866,871	4,547,935	0	4,547,935
99	444000	Public Street & Highway Lighting	585,103	0	585,103	388,223	0	388,223	196,880	0	196,880
99	448000	Interdepartmental Revenue	138,067	0	138,067	117,665	0	117,665	20,402	0	20,402
99	499XXX	Unbilled Revenue	(62,687)	0	(62,687)	(183,236)	0	(183,236)	120,549	0	120,549
		TOTAL SALES TO ULTIMATE CUSTOMERS	66,776,974	0	66,776,974	44,999,363	0	44,999,363	21,777,611	0	21,777,611
1	447XXX	Sales for Resale	0	17,002,141	17,002,141	0	10,949,379	10,949,379	0	6,052,762	6,052,762
		TOTAL SALES OF ELECTRICITY	66,776,974	17,002,141	83,779,115	44,999,363	10,949,379	55,948,742	21,777,611	6,052,762	27,830,373
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	12,428	0	12,428	4,434	0	4,434	7,994	0	7,994
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	22,702	22,702	0	12,549	12,549
1	454000	Rent from Electric Property	318,331	16,196	334,527	188,611	10,430	199,041	129,720	5,766	135,486
1	454100	Rent from Trnsmission Joint Use	2,395	0	2,395	998	0	998	1,397	0	1,397
1	456XXX	Other Electric Revenues	816,062	2,661,677	3,477,739	791,780	1,714,120	2,505,900	24,282	947,557	971,839
		TOTAL OTHER OPERATING REVENUE	1,149,216	2,713,124	3,862,340	985,823	1,747,252	2,733,075	163,393	965,872	1,129,265
		TOTAL ELECTRIC REVENUE	67,926,190	19,715,265	87,641,455	45,985,186	12,696,631	58,681,817	21,941,004	7,018,634	28,959,638

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	19,034	19,034	0	12,258	12,258	0	6,776	6,776
1	501XXX	Fuel	0	3,234,030	3,234,030	0	2,082,715	2,082,715	0	1,151,315	1,151,315
1	502000	Steam Expense	0	391,413	391,413	0	252,070	252,070	0	139,343	139,343
1	505000	Electric Expense	0	(32,280)	(32,280)	0	(20,788)	(20,788)	0	(11,492)	(11,492)
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	700,556	700,556	0	451,158	451,158	0	249,398	249,398
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	3,080,566	0	3,080,566	0	0	0	3,080,566	0	3,080,566
		MAINTENANCE									
1	510000	Supervision & Engineering	0	42,468	42,468	0	27,349	27,349	0	15,119	15,119
1	511000	Structures	0	76,436	76,436	0	49,225	49,225	0	27,211	27,211
1	512000	Boiler Plant	0	620,969	620,969	0	399,904	399,904	0	221,065	221,065
1	513000	Electric Plant	0	132,751	132,751	0	85,492	85,492	0	47,259	47,259
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(2,752)	(2,752)	0	(1,772)	(1,772)	0	(980)	(980)
		TOTAL STEAM POWER GENERATION EXP	3,080,566	5,182,625	8,263,191	0	3,337,611	3,337,611	3,080,566	1,845,014	4,925,580
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	332,928	332,928	0	214,406	214,406	0	118,522	118,522
1	536000	Water for Power	0	96,189	96,189	0	61,946	61,946	0	34,243	34,243
1	537000	Hydraulic Expense	675,851	325,253	1,001,104	443,561	209,463	653,024	232,290	115,790	348,080
1	538000	Electric Expense	0	533,277	533,277	0	343,430	343,430	0	189,847	189,847
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	150,514	150,514	0	96,931	96,931	0	53,583	53,583
1	540000	Rent	0	105,775	105,775	0	68,119	68,119	0	37,656	37,656
1	540100	MT Trust Funds Land Settlement Rents	492,666	0	492,666	317,277	0	317,277	175,389	0	175,389
		MAINTENANCE									
1	541000	Supervision & Engineering	0	91,399	91,399	0	58,861	58,861	0	32,538	32,538
1	542000	Structures	0	34,926	34,926	0	22,492	22,492	0	12,434	12,434
1	543000	Reservoirs, Dams, & Waterways	0	12,106	12,106	0	7,796	7,796	0	4,310	4,310
1	544000	Electric Plant	0	157,720	157,720	0	101,572	101,572	0	56,148	56,148
1	545000	Miscellaneous Hydraulic Plant	0	48,171	48,171	0	31,022	31,022	0	17,149	17,149
		TOTAL HYDRO POWER GENERATION EXP	1,168,517	1,888,258	3,056,775	760,838	1,216,038	1,976,876	407,679	672,220	1,079,899
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	22,396	22,396	0	14,423	14,423	0	7,973	7,973
1	547XXX	Fuel	0	8,486,950	8,486,950	0	5,465,596	5,465,596	0	3,021,354	3,021,354
1	548000	Generation Expense	0	396,338	396,338	0	255,242	255,242	0	141,096	141,096
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	33,230	33,230	0	21,400	21,400	0	11,830	11,830
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
		MAINTENANCE									
1	551000	Supervision & Engineering	0	74,423	74,423	0	47,928	47,928	0	26,495	26,495
1	552000	Structures	0	40,927	40,927	0	26,357	26,357	0	14,570	14,570
1	553000	Generating & Electric Equipment	0	213,084	213,084	0	137,226	137,226	0	75,858	75,858
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	13,602	13,602	0	8,760	8,760	0	4,842	4,842
		TOTAL OTHER POWER GENERATION EXP	0	9,287,301	9,287,301	0	5,981,022	5,981,022	0	3,306,279	3,306,279



AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	802,743	19,029,106	19,831,849	0	12,254,744	12,254,744	802,743	6,774,362	7,577,105
1	556000	System Control & Load Dispatching	0	45,545	45,545	0	29,331	29,331	0	16,214	16,214
E-557	557XXX	Other Expense	(5,648,888)	1,938,015	(3,710,873)	(4,160,201)	1,248,082	(2,912,119)	(1,488,687)	689,933	(798,754)
TOTAL OTHER POWER SUPPLY EXPENSE			(4,846,145)	21,012,666	16,166,521	(4,160,201)	13,532,157	9,371,956	(685,944)	7,480,509	6,794,565
TOTAL PRODUCTION OPERATING EXP			(597,062)	37,370,850	36,773,788	(3,399,363)	24,066,828	20,667,465	2,802,301	13,304,022	16,106,323
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	156,003	156,003	0	100,466	100,466	0	55,537	55,537
1	561000	Load Dispatching	0	245,134	245,134	0	157,866	157,866	0	87,268	87,268
1	562000	Station Expense	0	44,421	44,421	0	28,607	28,607	0	15,814	15,814
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	49,027	49,027	0	31,573	31,573	0	17,454	17,454
1	565XXX	Transmission of Electricity by Others	0	1,783,422	1,783,422	0	1,148,524	1,148,524	0	634,898	634,898
1	566000	Miscellaneous Transmission Expense	0	(29,992)	(29,992)	0	(19,315)	(19,315)	0	(10,677)	(10,677)
1	567000	Rent	0	7,014	7,014	0	4,517	4,517	0	2,497	2,497
MAINTENANCE											
1	568000	Supervision & Engineering	0	32,266	32,266	0	20,779	20,779	0	11,487	11,487
1	569000	Structures	0	39,691	39,691	0	25,561	25,561	0	14,130	14,130
1	570000	Station Equipment	0	66,966	66,966	0	43,126	43,126	0	23,840	23,840
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	252	105,131	105,383	0	67,704	67,704	252	37,427	37,679
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	3,805	11,298	15,103	3,805	7,276	11,081	0	4,022	4,022
TOTAL TRANSMISSION OPERATING EXP			4,057	2,510,381	2,514,438	3,805	1,616,684	1,620,489	252	893,697	893,949

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,297,939	2,645,957	3,943,896	934,276	1,703,997	2,638,273	363,663	941,960	1,305,623
E-DEPX		Depreciation Expense-Transmission	66,548	1,668,216	1,734,764	43,494	1,074,331	1,117,825	23,054	593,885	616,939
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,467	98,467	0	63,413	63,413	0	35,054	35,054
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supply	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	171,106	0	171,106	89,694	0	89,694	81,412	0	81,412
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	28,689	0	28,689	23,111	0	23,111	5,578	0	5,578
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(241,681)	0	(241,681)	(122,834)	0	(122,834)	(118,847)	0	(118,847)
99	407434	EIM Deferred O&M	(51,726)	0	(51,726)	0	0	0	(51,726)	0	(51,726)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,227,547)	0	(1,227,547)	(821,467)	0	(821,467)	(406,080)	0	(406,080)
99	407451	Deferral CEIP	(28,170)	0	(28,170)	(28,170)	0	(28,170)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(121,106)	0	(121,106)	0	0	0	(121,106)	0	(121,106)
99	407494	Amortization of Schedule 98 REC Rev	3,828	0	3,828	3,828	0	3,828	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,747,519	1,747,519	0	1,125,402	1,125,402	0	622,117	622,117
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(258,994)	6,252,524	5,993,530	(47,983)	4,026,626	3,978,643	(211,011)	2,225,898	2,014,887
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(851,999)	46,133,755	45,281,756	(3,443,541)	29,710,138	26,266,597	2,591,542	16,423,617	19,015,159

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	50,205	235,941	286,146	40,833	153,147	193,980	9,372	82,794	92,166
3	582000	Station Expense	61,488	2,969	64,457	37,326	1,927	39,253	24,162	1,042	25,204
3	583000	Overhead Line Expense	136,432	75,598	212,030	91,287	49,070	140,357	45,145	26,528	71,673
3	584000	Underground Line Expense	159,741	0	159,741	87,999	0	87,999	71,742	0	71,742
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	183,224	1,222	184,446	164,283	793	165,076	18,941	429	19,370
3	587000	Customer Installations Expense	55,528	8,330	63,858	37,637	5,407	43,044	17,891	2,923	20,814
3	588000	Miscellaneous Distribution Expense	530,631	546,707	1,077,338	431,085	354,862	785,947	99,546	191,845	291,391
3	589000	Rent	0	21,045	21,045	0	13,660	13,660	0	7,385	7,385
		MAINTENANCE:									
3	590000	Supervision & Engineering	13,605	79,310	92,915	8,149	51,479	59,628	5,456	27,831	33,287
3	591000	Structures	14,759	321	15,080	8,720	208	8,928	6,039	113	6,152
3	592000	Station Equipment	56,719	5,207	61,926	32,781	3,380	36,161	23,938	1,827	25,765
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,212,385	3	2,212,388	1,306,889	2	1,306,891	905,496	1	905,497
3	594000	Underground Lines	59,873	0	59,873	45,292	0	45,292	14,581	0	14,581
3	595000	Line Transformers	13,762	0	13,762	12,195	0	12,195	1,567	0	1,567
3	596000	Street Light & Signal System Maintenance Exp	2,975	0	2,975	2,820	0	2,820	155	0	155
3	597000	Meters	2,764	0	2,764	2,078	0	2,078	686	0	686
3	598000	Miscellaneous Distribution Expense	7,414	16,412	23,826	2,357	10,653	13,010	5,057	5,759	10,816
		TOTAL DISTRIBUTION OPERATING EXP	3,561,505	993,065	4,554,570	2,311,731	644,588	2,956,319	1,249,774	348,477	1,598,251
E-DEPX		Depreciation Expense-Distribution	4,960,041	7,132	4,967,173	3,264,909	4,629	3,269,538	1,695,132	2,503	1,697,635
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,637	0	9,637	9,637	0	9,637	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,378,048	0	4,378,048	3,899,735	0	3,899,735	478,313	0	478,313
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,347,726	7,132	9,354,858	7,174,281	4,629	7,178,910	2,173,445	2,503	2,175,948
		TOTAL DISTRIBUTION EXPENSES	12,909,231	1,000,197	13,909,428	9,486,012	649,217	10,135,229	3,423,219	350,980	3,774,199

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	11,116	11,116	0	7,250	7,250	0	3,866	3,866
2	902000	Meter Reading Expenses	42,162	12,446	54,608	27,826	8,117	35,943	14,336	4,329	18,665
2	903XXX	Customer Records & Collection Expenses	80,718	613,351	694,069	45,627	400,021	445,648	35,091	213,330	248,421
2	904000	Uncollectible Accounts	260,415	0	260,415	229,671	0	229,671	30,744	0	30,744
2	905000	Misc Customer Accounts	0	14,201	14,201	0	9,262	9,262	0	4,939	4,939
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>383,295</b>	<b>651,114</b>	<b>1,034,409</b>	<b>303,124</b>	<b>424,650</b>	<b>727,774</b>	<b>80,171</b>	<b>226,464</b>	<b>306,635</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,356,216	26,438	2,382,654	1,786,608	17,243	1,803,851	569,608	9,195	578,803
2	909000	Advertising	7,792	76,381	84,173	6,475	49,815	56,290	1,317	26,566	27,883
2	910000	Misc Customer Service & Info Exp	0	11,366	11,366	0	7,413	7,413	0	3,953	3,953
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,364,008</b>	<b>114,185</b>	<b>2,478,193</b>	<b>1,793,083</b>	<b>74,471</b>	<b>1,867,554</b>	<b>570,925</b>	<b>39,714</b>	<b>610,639</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	(1)	0	(1)	(1)	0	(1)	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	107,627	2,743,194	2,850,821	36,450	1,836,376	1,872,826	71,177	906,818	977,995
4	921000	Office Supplies & Expenses	61	303,071	303,132	60	202,885	202,945	1	100,186	100,187
4	922000	Admin Exp Transferred--Credit	0	(7,344)	(7,344)	0	(4,916)	(4,916)	0	(2,428)	(2,428)
4	923000	Outside Services Employed	178,723	1,115,244	1,293,967	178,485	746,578	925,063	238	368,666	368,904
4	924000	Property Insurance Premium	0	227,613	227,613	0	152,371	152,371	0	75,242	75,242
4	925XXX	Injuries and Damages	302,653	564,703	867,356	201,549	378,029	579,578	101,104	186,674	287,778
4	926XXX	Employee Pensions and Benefits	287,757	2,004,641	2,292,398	207,451	1,341,967	1,549,418	80,306	662,674	742,980
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	313,612	331,064	644,676	209,931	213,205	423,136	103,681	117,859	221,540
4	930000	Miscellaneous General Expenses	3,138	596,995	600,133	2,226	399,646	401,872	912	197,349	198,261
4	931000	Rents	0	72,705	72,705	0	48,671	48,671	0	24,034	24,034
4	935000	Maintenance of General Plant	150,362	1,005,518	1,155,880	112,676	673,124	785,800	37,686	332,394	370,080
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,344,033</b>	<b>8,957,404</b>	<b>10,301,437</b>	<b>948,828</b>	<b>5,987,936</b>	<b>6,936,764</b>	<b>395,205</b>	<b>2,969,468</b>	<b>3,364,673</b>

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	339,802	1,571,690	1,911,492	265,317	1,052,137	1,317,454	74,485	519,553	594,038
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	340,926	3,351,666	3,692,592	340,926	2,243,706	2,584,632	0	1,107,960	1,107,960
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	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	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	29,317	148,774	178,091	24,258	98,975	123,233	5,059	49,799	54,858
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	350,846	0	350,846	350,846	0	350,846	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	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax De	0	0	0	0	0	0	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	(102,812)	0	(102,812)	(102,812)	0	(102,812)	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	2,157	0	2,157	2,157	0	2,157	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,263,660)	0	(1,263,660)	(626,970)	0	(626,970)	(636,690)	0	(636,690)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(16,539)	0	(16,539)	(16,539)	0	(16,539)	0	0	0
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	87,153	376,783	463,936	62,181	252,230	314,411	24,972	124,553	149,525
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	142,745	5,508,979	5,651,724	666,825	3,687,242	4,354,067	(524,080)	1,821,737	1,297,657
		TOTAL ADMIN & GENERAL EXPENSES	1,486,778	14,466,383	15,953,161	1,615,653	9,675,178	11,290,831	(128,875)	4,791,205	4,662,330
		TOTAL EXPENSES BEFORE FIT	16,291,312	62,365,634	78,656,946	9,754,330	40,533,654	50,287,984	6,536,982	21,831,980	28,368,962
		NET OPERATING INCOME (LOSS) BEFORE FIT			8,984,509			8,393,833			590,676
E-FIT		FEDERAL INCOME TAX			(1,702,710)			(1,081,566)			(621,144)
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,774,865)			(393,261)			(1,381,604)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			12,502,483			9,894,677			2,607,806

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.219%	34.781%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.909%	35.091%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	14,435	41,832	56,267	13,035	26,940	39,975	1,400	14,892	16,292
1	456010	Other Electric Rev-Financial	0	(2,611,275)	(2,611,275)	0	(1,681,661)	(1,681,661)	0	(929,614)	(929,614)
1	456015	Other Electric Rev-CT Fuel Sales	0	773,270	773,270	0	497,986	497,986	0	275,284	275,284
1	456016	Other Electric Rev-Resource Opt	0	316,360	316,360	0	203,736	203,736	0	112,624	112,624
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	39,817	39,817	0	25,642	25,642	0	14,175	14,175
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	34,835	0	34,835	28,599	0	28,599	6,236	0	6,236
1	456100	Transmission Revenue of Others	0	3,083,286	3,083,286	0	1,985,636	1,985,636	0	1,097,650	1,097,650
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	90,019	90,019	0	57,972	57,972	0	32,047	32,047
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	(1,119,098)	0	(1,119,098)	(399,438)	0	(399,438)	(719,660)	0	(719,660)
1	456329	Amortization Res Decoupling Deferral	850,422	0	850,422	432,691	0	432,691	417,731	0	417,731
1	456338	Non-res Decoupling Deferred Rev	1,173,213	0	1,173,213	895,879	0	895,879	277,334	0	277,334
1	456339	Amortization Non-res Decoupling	(161,867)	0	(161,867)	(189,699)	0	(189,699)	27,832	0	27,832
1	456380	Other Electric Revenue-Clearwater	21,928	0	21,928	0	0	0	21,928	0	21,928
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(39,090)	(39,090)	0	(25,174)	(25,174)	0	(13,916)	(13,916)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	39,090	39,090	0	25,174	25,174	0	13,916	13,916
1	456730	Other Elec Rev-Intraco Thermal	0	555,510	555,510	0	357,748	357,748	0	197,762	197,762
TOTAL ACCOUNT 456			816,065	2,661,677	3,477,742	791,781	1,714,119	2,505,900	24,284	947,558	971,842

ALLOCATION RATIOS:

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	16,547,678	16,547,678	0	10,656,705	10,656,705	0	5,890,973	5,890,973
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	154,922	154,922	0	99,770	99,770	0	55,152	55,152
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	802,743	0	802,743	0	0	0	802,743	0	802,743
1	555550	Non Monetary - Exchange Power	0	(19,304)	(19,304)	0	(12,432)	(12,432)	0	(6,872)	(6,872)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	431,404	431,404	0	277,824	277,824	0	153,580	153,580
1	555710	Intercompany Purchase	0	90,019	90,019	0	57,972	57,972	0	32,047	32,047
1	555740	Purchased Power - EIM	0	1,824,387	1,824,387	0	1,174,905	1,174,905	0	649,482	649,482
TOTAL ACCOUNT 555			802,743	19,029,106	19,831,849	0	12,254,744	12,254,744	802,743	6,774,362	7,577,105

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	3,609	424,276	427,885	3,609	273,234	276,843	0	151,042	151,042
1	557010	Other Power Supply Expense - Financial	0	(2,629,910)	(2,629,910)	0	(1,693,662)	(1,693,662)	0	(936,248)	(936,248)
1	557018	Merchandise Processing Fee	0	4,266	4,266	0	2,747	2,747	0	1,519	1,519
1	557150	Fuel - Economic Dispatch	0	2,091,955	2,091,955	0	1,347,219	1,347,219	0	744,736	744,736
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(3,103)	0	(3,103)	0	0	0	(3,103)	0	(3,103)
1	557165	Other Resource Costs-CAISO Charges	0	123,239	123,239	0	79,366	79,366	0	43,873	43,873
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	96,579	96,579	0	62,197	62,197	0	34,382	34,382
1	557171	REC Broker Fees	0	7,115	7,115	0	4,582	4,582	0	2,533	2,533
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	144,710	0	144,710	144,710	0	144,710	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(4,293,693)	0	(4,293,693)	(4,293,693)	0	(4,293,693)	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	202,679	0	202,679	202,679	0	202,679	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(258,964)	0	(258,964)	(258,964)	0	(258,964)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,885,904)	0	(1,885,904)	0	0	0	(1,885,904)	0	(1,885,904)
99	557390	Idaho PCA Amortization	373,555	0	373,555	0	0	0	373,555	0	373,555
1	557395	Optional Renewable Power Expense Offset	0	206	206	0	133	133	0	73	73
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	76,074	76,074	0	48,992	48,992	0	27,082	27,082
1	557711	Turbine Gas Bookout Offset	0	(76,074)	(76,074)	0	(48,992)	(48,992)	0	(27,082)	(27,082)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,501,289	1,501,289	0	966,830	966,830	0	534,459	534,459
TOTAL ACCOUNT 557			(5,648,888)	1,938,015	(3,710,873)	(4,160,201)	1,248,082	(2,912,119)	(1,488,687)	689,933	(798,754)

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	79,238	26,438	105,676	73,706	17,243	90,949	5,532	9,195	14,727
99	908600	Public Purpose Tariff Rider Expense Offset	2,305,240	0	2,305,240	1,738,299	0	1,738,299	566,941	0	566,941
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(28,262)	0	(28,262)	(25,397)	0	(25,397)	(2,865)	0	(2,865)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,356,216	26,438	2,382,654	1,786,608	17,243	1,803,851	569,608	9,195	578,803

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.219%	34.781%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	87,641,455	58,681,817	28,959,638
E-OPS	Less: Operating & Maintenance Expense	57,656,834	34,776,364	22,880,470
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,410,609	10,172,072	4,238,537
E-OTX	Less: Taxes Other than FIT	6,589,503	5,339,548	1,249,955
	Net Operating Income Before FIT	8,984,509	8,393,833	590,676
E-INT	Less: Monthly Interest Expense	6,917,791	4,622,755	2,295,036
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(10,172,652)	(8,921,392)	(1,251,260)
	Taxable Net Operating Income	(8,108,143)	(5,150,314)	(2,957,829)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,702,710)	(1,081,566)	(621,144)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,702,710)	(1,081,566)	(621,144)
E-DTE	Deferred FIT	1,459,664	1,443,049	16,615
E-DTE	Customer Tax Credit Amortization	(3,234,529)	(1,836,310)	(1,398,219)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(3,517,974)	(1,500,844)	(2,017,130)

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: E-INT-1A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended April 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.44%	55.44%
2	Cost of Debt		4.631%	4.635%
	Total Weighted Cost		2.567%	2.570%
E-APL	Net Rate Base	3,232,619,247	2,161,007,263	1,071,611,984
	Interest Deduction for FIT Calculation	83,013,484	55,473,056	27,540,428
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	7,014,894	9,403,193	16,418,087	4,858,560	6,182,405	11,040,965	2,156,334	3,220,788	5,377,122	
12	997001 Contributions In Aid of Construction	0	783,333	783,333	0	521,128	521,128	0	262,205	262,205	
12	997002 Injuries and Damages	0	(198,539)	(198,539)	0	(132,082)	(132,082)	0	(66,457)	(66,457)	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	(276,772)	(276,772)	0	(184,128)	(184,128)	0	(92,644)	(92,644)	
99	997007 Idaho PCA	(1,564,075)	0	(1,564,075)	0	0	0	(1,564,075)	0	(1,564,075)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	28,209	28,209	0	18,767	18,767	0	9,442	9,442	
99	997018 DSM Tariff Rider	51,651	0	51,651	22,974	0	22,974	28,677	0	28,677	
12	997020 FAS87 Current Pension Accrual	0	(152,012)	(152,012)	0	(101,129)	(101,129)	0	(50,883)	(50,883)	
12	997027 Uncollectibles	21,023	(295,973)	(274,950)	(13,956)	(196,902)	(210,858)	34,979	(99,071)	(64,092)	
99	997031 Decoupling Mechanism	(742,668)	0	(742,668)	(739,432)	0	(739,432)	(3,236)	0	(3,236)	
12	997032 Interest Rate Swaps	0	356,618	356,618	0	237,247	237,247	0	119,371	119,371	
99	997033 BPA Residential Exchange	341,717	0	341,717	233,171	0	233,171	108,546	0	108,546	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	(10,947)	(10,947)	0	(7,328)	(7,328)	0	(3,619)	(3,619)	
99	997043 Washington Deferred Power Costs	(4,148,983)	0	(4,148,983)	(4,148,983)	0	(4,148,983)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(19,305)	(19,305)	0	(12,843)	(12,843)	0	(6,462)	(6,462)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765	
12	997048 AFUDC	0	(276,854)	(276,854)	0	(184,183)	(184,183)	0	(92,671)	(92,671)	
12	997049 Tax Depreciation	0	(14,661,458)	(14,661,458)	0	(9,753,828)	(9,753,828)	0	(4,907,630)	(4,907,630)	
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0	
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,176	22,176	0	11,158	11,158	
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,013	49,013	0	24,661	24,661	
99	997065 Amortization - Unbilled Revenue Add-Ins	(13,657)	0	(13,657)	(9,766)	0	(9,766)	(3,891)	0	(3,891)	
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	107,333	107,333	0	59,333	59,333	
12	997080 Book Transportation Depreciation	0	412,672	412,672	0	274,538	274,538	0	138,134	138,134	
12	997081 Deferred Compensation	0	(4,551)	(4,551)	0	(3,028)	(3,028)	0	(1,523)	(1,523)	
4	997082 Meal Disallowances	0	36,193	36,193	0	24,229	24,229	0	11,964	11,964	
12	997083 Paid Time Off	0	232,349	232,349	0	154,575	154,575	0	77,774	77,774	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(37,285)	0	(37,285)	0	0	0	(37,285)	0	(37,285)	
99	997095 WA REC Deferral	(56,284)	0	(56,284)	(56,284)	0	(56,284)	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,814	1,814	0	913	913	
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(15,000)	(15,000)	0	(9,979)	(9,979)	0	(5,021)	(5,021)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(6,708,333)	(6,708,333)	0	(4,462,853)	(4,462,853)	0	(2,245,480)	(2,245,480)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0	
99	997110 FISERVE	8,094	(18,502)	(10,408)	0	(12,309)	(12,309)	8,094	(6,193)	1,901	
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0	
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0	
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0	
99	997117 Colstrip Plant Adjustment	(320,599)	0	(320,599)	(215,267)	0	(215,267)	(105,332)	0	(105,332)	
99	997119 AFUDC Tax CPI	0	444,254	444,254	0	295,549	295,549	0	148,705	148,705	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997120	Transportation Tax Disallowance	0	5,577	5,577	0	3,710	3,710	0	1,867	1,867
99	997122	Regulatory Fees	(102,812)	0	(102,812)	(102,812)	0	(102,812)	0	0	0
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	2,157	0	2,157	2,157	0	2,157	0	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(467,664)	(467,664)	0	(311,123)	(311,123)	0	(156,541)	(156,541)
99	997129	Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,391,523)	(1,391,523)	0	(700,144)	(700,144)
99	997130	Wild Fire Resiliency Deferral	(907,080)	0	(907,080)	(270,390)	0	(270,390)	(636,690)	0	(636,690)
99	997132	Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137	CEIP	(28,170)	0	(28,170)	(28,170)	0	(28,170)	0	0	0
99	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
99	997139	Pension Settlement	0	37,849	37,849	0	25,180	25,180	0	12,669	12,669
99	997140	Insurance Balancing	(16,539)	0	(16,539)	(16,539)	0	(16,539)	0	0	0
99	997141	CCA	3,080,566	0	3,080,566	0	0	0	3,080,566	0	3,080,566
		TOTAL SCHEDULE M ADJUSTMENTS	3,008,277	(13,180,929)	(10,172,652)	(75,818)	(8,845,574)	(8,921,392)	3,084,095	(4,335,355)	(1,251,260)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.527%	33.473%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,117,623	1,117,623	0	743,521	743,521	0	374,102	374,102
99	410100	Deferred Federal Income Tax Expense - Washington	1,095,185	0	1,095,185	1,095,185	0	1,095,185	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	479,079	0	479,079	0	0	0	479,079	0	479,079
	410100	Total	1,574,264	1,117,623	2,691,887	1,095,185	743,521	1,838,706	479,079	374,102	853,181
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(827,488)	(827,488)	0	(550,503)	(550,503)	0	(276,985)	(276,985)
99	411100	Deferred Federal Income Tax Expense - Washington	(57,477)	0	(57,477)	(57,477)	0	(57,477)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(673,909)	0	(673,909)	0	0	0	(673,909)	0	(673,909)
	411100	Total	(731,386)	(827,488)	(1,558,874)	(57,477)	(550,503)	(607,980)	(673,909)	(276,985)	(950,894)
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	212,323	0	212,323	212,323	0	212,323	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	114,328	0	114,328	0	0	0	114,328	0	114,328
	410193	Total	326,651	0	326,651	212,323	0	212,323	114,328	0	114,328
Total Deferred Federal Income Tax Expense			1,169,529	290,135	1,459,664	1,250,031	193,018	1,443,049	(80,502)	97,117	16,615
99	411193	Customer Tax Credit Amortization - Washington	(1,836,310)	0	(1,836,310)	(1,836,310)	0	(1,836,310)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,398,219)	0	(1,398,219)	0	0	0	(1,398,219)	0	(1,398,219)
	411193	Total	(3,234,529)	0	(3,234,529)	(1,836,310)	0	(1,836,310)	(1,398,219)	0	(1,398,219)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.527%			33.473%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,974	4,974	0	3,203	3,203	0	1,771	1,771
1	408140	State Kwh Generation Tax	0	99,461	99,461	0	64,053	64,053	0	35,408	35,408
1	408150	R&P Property Tax--Production	0	1,200,722	1,200,722	0	773,265	773,265	0	427,457	427,457
1	408180	R&P Property Tax--Transmission	0	442,362	442,362	0	284,881	284,881	0	157,481	157,481
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,747,519	1,747,519	0	1,125,402	1,125,402	0	622,117	622,117
DISTRIBUTION											
99	408110	State Excise Tax	1,793,073	0	1,793,073	1,793,073	0	1,793,073	0	0	0
99	408120	Municipal Occupation & License Tax	1,812,407	0	1,812,407	1,539,664	0	1,539,664	272,743	0	272,743
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	774,777	0	774,777	566,998	0	566,998	207,779	0	207,779
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,378,048	0	4,378,048	3,899,735	0	3,899,735	478,313	0	478,313
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	87,153	376,783	463,936	62,181	252,230	314,411	24,972	124,553	149,525
TOTAL A&G			87,153	376,783	463,936	62,181	252,230	314,411	24,972	124,553	149,525
TOTAL TAXES OTHER THAN FIT			4,465,201	2,124,302	6,589,503	3,961,916	1,377,632	5,339,548	503,285	746,670	1,249,955

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended April 30, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,291,666	7,291,666	0	4,695,833	4,695,833	0	2,595,833	2,595,833
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	1,006,123	1,006,123	0	647,943	647,943	0	358,180	358,180
1	182381	CDA Settlement Past Storage	0	27,185,634	27,185,634	0	17,507,548	17,507,548	0	9,678,086	9,678,086
1	302000	Franchises & Consents	2,743,800	44,049,218	46,793,018	2,743,800	28,367,696	31,111,496	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)	4,451,408	108,459,561	112,910,969	4,451,408	72,606,084	77,057,492	0	35,853,477	35,853,477
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	20,762,858	20,762,858	0	13,899,280	13,899,280	0	6,863,578	6,863,578
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	10,564,117	10,564,117	0	7,071,937	7,071,937	0	3,492,180	3,492,180
TOTAL INTANGIBLE PLANT			23,630,267	334,824,378	358,454,645	23,630,267	221,763,436	245,393,703	0	113,060,942	113,060,942
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	111,649,450	29,243,607	140,893,057	72,948,989	18,832,883	91,781,872	38,700,461	10,410,724	49,111,185
1	312000	Boiler Plant	146,491,770	77,589,581	224,081,351	93,226,036	49,967,690	143,193,726	53,265,734	27,621,891	80,887,625
1	313000	Generators	26,229	0	26,229	16,780	0	16,780	9,449	0	9,449
1	314000	Turbogenerator Units	39,433,895	18,589,251	58,023,146	25,778,433	11,971,478	37,749,911	13,655,462	6,617,773	20,273,235
1	315000	Accessory Electric Equipment	18,125,190	12,501,086	30,626,276	11,842,873	8,050,699	19,893,572	6,282,317	4,450,387	10,732,704
1	316000	Miscellaneous Power Plant Equipment	14,683,790	2,476,959	17,160,749	9,596,590	1,595,162	11,191,752	5,087,200	881,797	5,968,997
TOTAL STEAM PRODUCTION PLANT			330,410,324	144,258,066	474,668,390	213,409,701	92,902,195	306,311,896	117,000,623	51,355,871	168,356,494
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	112,336,158	112,336,158	0	72,344,486	72,344,486	0	39,991,672	39,991,672
1	332XXX	Reservoirs, Dams, & Waterways	0	256,911,781	256,911,781	0	165,451,187	165,451,187	0	91,460,594	91,460,594
1	333000	Waterwheels, Turbines, & Generators	0	235,895,000	235,895,000	0	151,916,380	151,916,380	0	83,978,620	83,978,620
1	334000	Accessory Electric Equipment	0	84,927,589	84,927,589	0	54,693,367	54,693,367	0	30,234,222	30,234,222
1	335XXX	Miscellaneous Power Plant Equipment	0	13,771,386	13,771,386	0	8,868,773	8,868,773	0	4,902,613	4,902,613
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	773,379,502	773,379,502	0	498,056,400	498,056,400	0	275,323,102	275,323,102
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	17,616,387	17,616,387	0	11,344,953	11,344,953	0	6,271,434	6,271,434
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,856	21,070,856	0	13,569,631	13,569,631	0	7,501,225	7,501,225
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	239,872,640	239,872,640	0	154,477,980	154,477,980	0	85,394,660	85,394,660
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,708,471	25,708,471	0	16,556,255	16,556,255	0	9,152,216	9,152,216
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	1,642,717	1,642,717	0	1,057,910	1,057,910	0	584,807	584,807
TOTAL OTHER PRODUCTION PLANT			0	328,465,503	328,465,503	0	211,531,783	211,531,783	0	116,933,720	116,933,720
TOTAL PRODUCTION PLANT			330,410,324	1,246,103,071	1,576,513,395	213,409,701	802,490,378	1,015,900,079	117,000,623	443,612,693	560,613,316



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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,511,194	30,139,552	410,632	19,005,209	19,415,841	217,726	10,505,985	10,723,711
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	1,431	35,287,338	35,288,769	923	22,725,046	22,725,969	508	12,562,292	12,562,800
1	353XXX	Station Equipment	12,900,377	366,525,517	379,425,894	8,432,846	236,042,433	244,475,279	4,467,531	130,483,084	134,950,615
1	354000	Towers & Fixtures	15,987,054	1,167,385	17,154,439	10,447,528	751,796	11,199,324	5,539,526	415,589	5,955,115
1	355000	Poles & Fixtures	5,418	355,606,543	355,611,961	3,541	229,010,614	229,014,155	1,877	126,595,929	126,597,806
1	356000	Overhead Conductors & Devices	12,524,370	170,640,433	183,164,803	8,184,666	109,892,439	118,077,105	4,339,704	60,747,994	65,087,698
1	357000	Underground Conduit	0	3,026,523	3,026,523	0	1,949,081	1,949,081	0	1,077,442	1,077,442
1	358000	Underground Conductors & Devices	0	6,504,059	6,504,059	0	4,188,614	4,188,614	0	2,315,445	2,315,445
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748
<b>TOTAL TRANSMISSION PLANT</b>			<b>42,125,842</b>	<b>970,798,295</b>	<b>1,012,924,137</b>	<b>27,531,654</b>	<b>625,194,103</b>	<b>652,725,757</b>	<b>14,594,188</b>	<b>345,604,192</b>	<b>360,198,380</b>
<b>DISTRIBUTION PLANT:</b>											
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	3,993,134	0	3,993,134	1,336,269	0	1,336,269	2,656,865	0	2,656,865
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,997,545	0	28,997,545	21,316,935	0	21,316,935	7,680,610	0	7,680,610
3	362000	Station Equipment	163,975,849	3,193,355	167,169,204	110,276,604	2,072,775	112,349,379	53,699,245	1,120,580	54,819,825
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	547,340,271	0	547,340,271	361,665,100	0	361,665,100	185,675,171	0	185,675,171
99	365000	Overhead Conductors & Devices	348,787,558	0	348,787,558	217,654,014	0	217,654,014	131,133,544	0	131,133,544
99	366000	Underground Conduit	160,874,878	0	160,874,878	106,041,309	0	106,041,309	54,833,569	0	54,833,569
99	367000	Underground Conductors & Devices	278,432,696	0	278,432,696	185,861,119	0	185,861,119	92,571,577	0	92,571,577
99	368000	Line Transformers	341,438,208	0	341,438,208	237,995,956	0	237,995,956	103,442,252	0	103,442,252
99	369XXX	Services	218,010,242	0	218,010,242	141,699,658	0	141,699,658	76,310,584	0	76,310,584
99	371XXX	Installations on Customers' Premises	6,906,022	0	6,906,022	6,906,022	0	6,906,022	0	0	0
99	370XXX	Meters	86,781,677	0	86,781,677	62,054,015	0	62,054,015	24,727,662	0	24,727,662
99	373XXX	Street Light & Signal Systems	79,492,967	0	79,492,967	51,536,384	0	51,536,384	27,956,583	0	27,956,583
<b>TOTAL DISTRIBUTION PLANT</b>			<b>2,277,233,816</b>	<b>3,193,355</b>	<b>2,280,427,171</b>	<b>1,514,707,750</b>	<b>2,072,775</b>	<b>1,516,780,525</b>	<b>762,526,066</b>	<b>1,120,580</b>	<b>763,646,646</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,500,426	9,538,357	11,038,783	800,859	6,385,262	7,186,121	699,567	3,153,095	3,852,662
4	390XXX	Structures & Improvements	27,312,807	109,554,266	136,867,073	17,912,097	73,338,912	91,251,009	9,400,710	36,215,354	45,616,064
4	391XXX	Office Furniture & Equipment	5,519,278	52,062,768	57,582,046	5,503,858	34,852,379	40,356,237	15,420	17,210,389	17,225,809
4	392XXX	Transportation Equipment	40,947,986	31,333,464	72,281,450	27,954,908	20,975,561	48,930,469	12,993,078	10,357,903	23,350,981
4	393000	Stores Equipment	712,095	4,139,097	4,851,192	526,399	2,770,836	3,297,235	185,696	1,368,261	1,553,957
4	394000	Tools, Shop & Garage Equipment	2,647,327	18,381,401	21,028,728	1,441,079	12,305,061	13,746,140	1,206,248	6,076,340	7,282,588
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	21,318,536	7,474,802	28,793,338	13,125,238	5,003,857	18,129,095	8,193,298	2,470,945	10,664,243
4	397XXX	Communications Equipment	33,125,012	95,555,951	128,680,963	23,713,831	63,968,020	87,681,851	9,411,181	31,587,931	40,999,112
4	398000	Miscellaneous Equipment	13,459	900,263	913,722	0	602,663	602,663	13,459	297,600	311,059
<b>TOTAL GENERAL PLANT</b>			<b>133,509,924</b>	<b>332,805,558</b>	<b>466,315,482</b>	<b>91,375,476</b>	<b>222,790,025</b>	<b>314,165,501</b>	<b>42,134,448</b>	<b>110,015,533</b>	<b>152,149,981</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,806,910,173</b>	<b>2,887,724,657</b>	<b>5,694,634,830</b>	<b>1,870,654,848</b>	<b>1,874,310,717</b>	<b>3,744,965,565</b>	<b>936,255,325</b>	<b>1,013,413,940</b>	<b>1,949,669,265</b>

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended April 30, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(286,244,707)	(79,216,554)	(365,461,261)	(189,271,348)	(51,015,461)	(240,286,809)	(96,973,359)	(28,201,093)	(125,174,452)
E-ADEP		Hydro Production Plant	0	(193,763,644)	(193,763,644)	0	(124,783,787)	(124,783,787)	0	(68,979,857)	(68,979,857)
E-ADEP		Other Production Plant	0	(172,771,378)	(172,771,378)	0	(111,264,767)	(111,264,767)	0	(61,506,611)	(61,506,611)
E-ADEP		Transmission Plant	(27,551,339)	(248,017,327)	(275,568,666)	(16,872,927)	(159,723,159)	(176,596,086)	(10,678,412)	(88,294,168)	(98,972,580)
E-ADEP		Distribution Plant	(751,385,022)	(520,507)	(751,905,529)	(468,366,059)	(337,856)	(468,703,915)	(283,018,963)	(182,651)	(283,201,614)
E-ADEP		General Plant	(55,497,059)	(117,741,689)	(173,238,748)	(36,421,195)	(78,819,819)	(115,241,014)	(19,075,864)	(38,921,870)	(57,997,734)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,120,678,127)</b>	<b>(812,031,099)</b>	<b>(1,932,709,226)</b>	<b>(710,931,529)</b>	<b>(525,944,849)</b>	<b>(1,236,876,378)</b>	<b>(409,746,598)</b>	<b>(286,086,250)</b>	<b>(695,832,848)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,815,152)	(18,815,152)	0	(12,116,958)	(12,116,958)	0	(6,698,194)	(6,698,194)
E-AAMT		Distribution-Franchises/Misc Intangibles	(493,231)	0	(493,231)	(493,231)	0	(493,231)	0	0	0
E-AAMT		General Plant - 303000	0	(3,729,888)	(3,729,888)	0	(2,493,991)	(2,493,991)	0	(1,235,897)	(1,235,897)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(15,259,617)	(117,750,967)	(133,010,584)	(15,259,617)	(78,826,030)	(94,085,647)	0	(38,924,937)	(38,924,937)
E-AAMT		General Plant - 390200, 396200	0	(1,283,015)	(1,283,015)	0	(858,889)	(858,889)	0	(424,126)	(424,126)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(15,752,848)</b>	<b>(141,579,022)</b>	<b>(157,331,870)</b>	<b>(15,752,848)</b>	<b>(94,295,868)</b>	<b>(110,048,716)</b>	<b>0</b>	<b>(47,283,154)</b>	<b>(47,283,154)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,136,430,975)</b>	<b>(953,610,121)</b>	<b>(2,090,041,096)</b>	<b>(726,684,377)</b>	<b>(620,240,717)</b>	<b>(1,346,925,094)</b>	<b>(409,746,598)</b>	<b>(333,369,404)</b>	<b>(743,116,002)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,670,479,198</b>	<b>1,934,114,536</b>	<b>3,604,593,734</b>	<b>1,143,970,471</b>	<b>1,254,070,000</b>	<b>2,398,040,471</b>	<b>526,508,727</b>	<b>680,044,536</b>	<b>1,206,553,263</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(539,939,813)	(539,939,813)	0	(359,205,759)	(359,205,759)	0	(180,734,054)	(180,734,054)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,937,081)	(50,937,081)	0	(34,098,810)	(34,098,810)	0	(16,838,271)	(16,838,271)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,359,188)	(4,359,188)	0	(2,918,171)	(2,918,171)	0	(1,441,017)	(1,441,017)
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	(5,708,983)	(5,708,983)	0	(3,676,585)	(3,676,585)	0	(2,032,398)	(2,032,398)
1		ADFIT - CDA Settlement Costs (283333)	0	278,725	278,725	0	179,499	179,499	0	99,226	99,226
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(932,220)	(932,220)	0	(620,178)	(620,178)	0	(312,042)	(312,042)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(601,603,597)</b>	<b>(601,603,597)</b>	<b>0</b>	<b>(400,343,376)</b>	<b>(400,343,376)</b>	<b>0</b>	<b>(201,260,221)</b>	<b>(201,260,221)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,670,479,198</b>	<b>1,332,510,939</b>	<b>3,002,990,137</b>	<b>1,143,970,471</b>	<b>853,726,624</b>	<b>1,997,697,095</b>	<b>526,508,727</b>	<b>478,784,315</b>	<b>1,005,293,042</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.909%	35.091%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.527%	33.473%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,670,479,198	1,332,510,939	3,002,990,137	1,143,970,471	853,726,624	1,997,697,095	526,508,727	478,784,315	1,005,293,042
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,015,396	43,131,675	51,147,071	6,046,604	28,873,637	34,920,241	1,968,792	14,258,038	16,226,830
4	Accumulated Amortization - AFUDC (182318)	(1,773,304)	(5,993,958)	(7,767,262)	(1,424,168)	(4,012,535)	(5,436,703)	(349,136)	(1,981,423)	(2,330,559)
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)	2,249,124	0	2,249,124	0	0	0	2,249,124	0	2,249,124
99	ADFIT - Boulder Park Disallowed (190040)	73,684	0	73,684	0	0	0	73,684	0	73,684
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 (182331)	15,627,574	0	15,627,574	15,627,574	0	15,627,574	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,663,900	0	23,663,900	23,663,900	0	23,663,900	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,251,209)	0	(8,251,209)	(8,251,209)	0	(8,251,209)	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)	(4,148,251)	0	(4,148,251)	(1,262,116)	0	(1,262,116)	(2,886,135)	0	(2,886,135)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(38,610,682)	0	(38,610,682)	(30,244,906)	0	(30,244,906)	(8,365,776)	0	(8,365,776)
99	ADFIT-Customer Tax Credit (190393)	8,108,243	0	8,108,243	6,351,430	0	6,351,430	1,756,813	0	1,756,813
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,992,625)	0	(8,992,625)	(5,522,222)	0	(5,522,222)	(3,470,403)	0	(3,470,403)
99	Colstrip-Regulatory Asset (182327)	16,239,477	0	16,239,477	9,101,733	0	9,101,733	7,137,744	0	7,137,744
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	710,397	0	710,397	742,691	0	742,691	(32,294)	0	(32,294)
99	Colstrip Reg Asset ADFIT (283376)	(2,323,344)	0	(2,323,344)	(1,585,496)	0	(1,585,496)	(737,848)	0	(737,848)
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)	(6,244,052)	0	(6,244,052)	(4,400,446)	0	(4,400,446)	(1,843,606)	0	(1,843,606)
99	Colstrip ARO Liability (230027)	(13,257,039)	0	(13,257,039)	(8,663,478)	0	(8,663,478)	(4,593,561)	0	(4,593,561)
99	Colstrip ARO ADFIT (190376)	2,783,978	0	2,783,978	1,819,330	0	1,819,330	964,648	0	964,648
99	Colstrip ARO ADFIT (283377)	(1,883,366)	0	(1,883,366)	(1,163,589)	0	(1,163,589)	(719,777)	0	(719,777)
99	Customer Deposits (235199)	(4,705)	0	(4,705)	(4,705)	0	(4,705)	0	0	0
C-WKC	Working Capital	187,836,377	0	187,836,377	127,676,790	0	127,676,790	60,159,587	0	60,159,587
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	192,491,393	37,137,717	229,629,110	138,449,066	24,861,102	163,310,168	54,042,327	12,276,615	66,318,942
	NET RATE BASE	1,862,970,591	1,369,648,656	3,232,619,247	1,282,419,537	878,587,726	2,161,007,263	580,551,054	491,060,930	1,071,611,984

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	350,925	350,925			350,925	350,925		225,996	225,996		124,929	124,929
	Steam (ED-ID)	363,663	363,663		363,663		363,663				363,663		363,663
	Steam (ED-WA)	934,276	934,276		934,276		934,276	934,276		934,276			
1	Hydro (ED-AN)	1,378,500	1,378,500			1,378,500	1,378,500		887,754	887,754		490,746	490,746
1	Other (ED-AN)	916,532	916,532			916,532	916,532		590,247	590,247		326,285	326,285
<b>Total Electric Production</b>		<b>3,943,896</b>	<b>3,943,896</b>		<b>1,297,939</b>	<b>2,645,957</b>	<b>3,943,896</b>	<b>934,276</b>	<b>1,703,997</b>	<b>2,638,273</b>	<b>363,663</b>	<b>941,960</b>	<b>1,305,623</b>
<b>Electric Transmission</b>													
1	ED-AN	1,668,216	1,668,216			1,668,216	1,668,216		1,074,331	1,074,331		593,885	593,885
	ED-ID	23,054	23,054		23,054		23,054				23,054		23,054
	ED-WA	43,494	43,494		43,494		43,494	43,494		43,494			
<b>Total Electric Transmission</b>		<b>1,734,764</b>	<b>1,734,764</b>		<b>66,548</b>	<b>1,668,216</b>	<b>1,734,764</b>	<b>43,494</b>	<b>1,074,331</b>	<b>1,117,825</b>	<b>23,054</b>	<b>593,885</b>	<b>616,939</b>
<b>Electric Distribution</b>													
3	ED-AN	7,132	7,132			7,132	7,132		4,629	4,629		2,503	2,503
	ED-ID	1,695,132	1,695,132		1,695,132		1,695,132				1,695,132		1,695,132
	ED-WA	3,264,909	3,264,909		3,264,909		3,264,909	3,264,909		3,264,909			
<b>Total Electric Distribution</b>		<b>4,967,173</b>	<b>4,967,173</b>		<b>4,960,041</b>	<b>7,132</b>	<b>4,967,173</b>	<b>3,264,909</b>	<b>4,629</b>	<b>3,269,538</b>	<b>1,695,132</b>	<b>2,503</b>	<b>1,697,635</b>
<b>Gas Underground Storage</b>													
	GD-AN	63,109		63,109									
	GD-OR	10,735				10,735							
<b>Total Gas Underground Storage</b>		<b>73,844</b>		<b>63,109</b>		<b>10,735</b>							
<b>Gas Distribution</b>													
	GD-AN	4,786		4,786									
	GD-ID	590,478		590,478									
	GD-WA	1,398,621		1,398,621									
	GD-OR	904,518				904,518							
<b>Total Gas Distribution</b>		<b>2,898,403</b>		<b>1,993,885</b>		<b>904,518</b>							
<b>General Plant</b>													
4	ED-AN	240,967	240,967			240,967	240,967		161,311	161,311		79,656	79,656
	ED-ID	43,437	43,437		43,437		43,437				43,437		43,437
	ED-WA	119,571	119,571		119,571		119,571	119,571		119,571			
7.4	CD-AA	1,828,216	1,281,799	378,587	167,830		1,281,799	1,281,799		858,075		423,724	423,724
9.4	CD-AN	63,420	48,924	14,496			48,924	48,924		32,751		16,173	16,173
9	CD-ID	40,247	31,048	9,199		31,048	31,048				31,048		31,048
9	CD-WA	188,930	145,746	43,184		145,746	145,746	145,746		145,746			
8	GD-AA	29,513		20,374	9,139								
	GD-AN	2,383		2,383									
	GD-ID	3,185		3,185									
	GD-WA	90,869		90,869									
	GD-OR	17,424			17,424								
<b>Total General Plant</b>		<b>2,668,162</b>	<b>1,911,492</b>	<b>562,277</b>	<b>194,393</b>	<b>339,802</b>	<b>1,571,690</b>	<b>1,911,492</b>	<b>265,317</b>	<b>1,052,137</b>	<b>1,317,454</b>	<b>74,485</b>	<b>519,553</b>
<b>Total Depreciation Expense</b>		<b>16,286,242</b>	<b>12,557,325</b>	<b>2,619,271</b>	<b>1,109,646</b>	<b>6,664,330</b>	<b>5,892,995</b>	<b>12,557,325</b>	<b>4,507,996</b>	<b>3,835,094</b>	<b>8,343,090</b>	<b>2,156,334</b>	<b>2,057,901</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expense	64.909%	35.091%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000) ED-AN	76,534	76,534				76,534	76,534		49,288	49,288		27,246	27,246
1 Misc Intangible Plt (303000) ED-AN	21,933	21,933				21,933	21,933		14,125	14,125		7,808	7,808
<b>Total Production/Transmission</b>	<b>98,467</b>	<b>98,467</b>				<b>98,467</b>	<b>98,467</b>		<b>63,413</b>	<b>63,413</b>		<b>35,054</b>	<b>35,054</b>
<b>Distribution</b>													
Franchises (302000) ED-WA	9,148	9,148			9,148		9,148	9,148					
Misc Intangible Plt (303000) ED-WA	489	489			489		489	489					
<b>Total Distribution</b>	<b>9,637</b>	<b>9,637</b>			<b>9,637</b>		<b>9,637</b>	<b>9,637</b>					
<b>General Plant - 303000</b>													
7,4 CD-AA	34,569	24,237	7,159	3,173		24,237	24,237		16,225	16,225		8,012	8,012
9,1 CD-AN	811	626	185			626	626		403	403		223	223
GD-ID	1,233		1,233										
GD-WA	2,072		2,072										
GD-OR	551			551									
<b>Total General Plant - 303000</b>	<b>39,236</b>	<b>24,863</b>	<b>10,649</b>	<b>3,724</b>		<b>24,863</b>	<b>24,863</b>		<b>16,628</b>	<b>16,628</b>		<b>8,235</b>	<b>8,235</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	3,913,272	2,743,674	810,360	359,238		2,743,674	2,743,674		1,836,698	1,836,698		906,976	906,976
9,4 CD-AN	10,007	7,720	2,287			7,720	7,720		5,168	5,168		2,552	2,552
9,4 CD-ID	0	0	0		0	0	0	0			0	0	0
9,4 CD-WA	312,673	241,205	71,468		241,205	241,205	241,205	241,205					0
4 ED-AN	600,272	600,272				600,272	600,272		401,840	401,840		198,432	198,432
ED-ID	0	0			0	0	0	0			0	0	0
ED-WA	99,721	99,721			99,721	99,721	99,721	99,721					
8 GD-AA	7,043		4,862	2,181									
GD-AN	0		0										
GD-OR	5,367			5,367									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>	<b>4,948,355</b>	<b>3,692,592</b>	<b>888,977</b>	<b>366,786</b>	<b>340,926</b>	<b>3,351,666</b>	<b>3,692,592</b>	<b>340,926</b>	<b>2,243,706</b>	<b>2,584,632</b>	<b>0</b>	<b>1,107,960</b>	<b>1,107,960</b>
<b>Gas Underground Storage</b>													
GD-AN	0		0										
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203				35,203	35,203		23,566	23,566		11,637	11,637
GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>	<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>		<b>35,203</b>	<b>35,203</b>		<b>23,566</b>	<b>23,566</b>		<b>11,637</b>	<b>11,637</b>
<b>Total Amortization Expense</b>	<b>5,130,898</b>	<b>3,860,762</b>	<b>899,626</b>	<b>370,510</b>	<b>350,563</b>	<b>3,510,199</b>	<b>3,860,762</b>	<b>350,563</b>	<b>2,347,313</b>	<b>2,697,876</b>	<b>0</b>	<b>1,162,886</b>	<b>1,162,886</b>

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(79,216,554)	(79,216,554)			(79,216,554)	(79,216,554)		(51,015,461)	(51,015,461)		(28,201,093)	(28,201,093)	
	Steam (ED-ID)	(96,973,359)	(96,973,359)		(96,973,359)	(96,973,359)	(96,973,359)				(96,973,359)		(96,973,359)	
	Steam (ED-WA)	(189,271,348)	(189,271,348)		(189,271,348)	(189,271,348)	(189,271,348)	(189,271,348)						
1	Hydro (ED-AN)	(193,763,644)	(193,763,644)			(193,763,644)	(193,763,644)		(124,783,787)	(124,783,787)		(68,979,857)	(68,979,857)	
1	Other (ED-AN)	(172,771,378)	(172,771,378)			(172,771,378)	(172,771,378)		(111,264,767)	(111,264,767)		(61,506,611)	(61,506,611)	
<b>Total Electric Production</b>		<b>(731,996,283)</b>	<b>(731,996,283)</b>		<b>(286,244,707)</b>	<b>(445,751,576)</b>	<b>(731,996,283)</b>	<b>(189,271,348)</b>	<b>(287,064,015)</b>	<b>(476,335,363)</b>	<b>(96,973,359)</b>	<b>(158,687,561)</b>	<b>(255,660,920)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(248,017,327)	(248,017,327)			(248,017,327)	(248,017,327)		(159,723,159)	(159,723,159)		(88,294,168)	(88,294,168)	
	ED-ID	(10,678,412)	(10,678,412)		(10,678,412)	(10,678,412)	(10,678,412)				(10,678,412)		(10,678,412)	
	ED-WA	(16,872,927)	(16,872,927)		(16,872,927)	(16,872,927)	(16,872,927)	(16,872,927)		(16,872,927)				
<b>Total Electric Transmission</b>		<b>(275,568,666)</b>	<b>(275,568,666)</b>		<b>(27,551,339)</b>	<b>(248,017,327)</b>	<b>(275,568,666)</b>	<b>(16,872,927)</b>	<b>(159,723,159)</b>	<b>(176,596,086)</b>	<b>(10,678,412)</b>	<b>(88,294,168)</b>	<b>(98,972,580)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(520,507)	(520,507)			(520,507)	(520,507)		(337,856)	(337,856)		(182,651)	(182,651)	
	ED-ID	(283,018,963)	(283,018,963)		(283,018,963)	(283,018,963)	(283,018,963)				(283,018,963)		(283,018,963)	
	ED-WA	(468,366,059)	(468,366,059)		(468,366,059)	(468,366,059)	(468,366,059)	(468,366,059)		(468,366,059)				
<b>Total Electric Distribution</b>		<b>(751,905,529)</b>	<b>(751,905,529)</b>		<b>(751,385,022)</b>	<b>(520,507)</b>	<b>(751,905,529)</b>	<b>(468,366,059)</b>	<b>(337,856)</b>	<b>(468,703,915)</b>	<b>(283,018,963)</b>	<b>(182,651)</b>	<b>(283,201,614)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(19,428,508)		(19,428,508)										
	GD-OR	(1,680,734)		(1,680,734)										
<b>Total Gas Underground Stor</b>		<b>(21,109,242)</b>		<b>(19,428,508)</b>	<b>(1,680,734)</b>									
<b>Gas Distribution</b>														
	GD-AN	(2,040,253)		(2,040,253)										
	GD-ID	(103,451,175)		(103,451,175)										
	GD-WA	(191,442,504)		(191,442,504)										
	GD-OR	(143,044,218)		(143,044,218)										
<b>Total Gas Distribution</b>		<b>(439,978,150)</b>		<b>(296,933,932)</b>	<b>(143,044,218)</b>									
<b>General Plant</b>														
4	ED-AN	(37,325,474)	(37,325,474)			(37,325,474)	(37,325,474)		(24,986,792)	(24,986,792)		(12,338,682)	(12,338,682)	
	ED-ID	(13,302,369)	(13,302,369)		(13,302,369)	(13,302,369)	(13,302,369)				(13,302,369)		(13,302,369)	
	ED-WA	(26,970,957)	(26,970,957)		(26,970,957)	(26,970,957)	(26,970,957)	(26,970,957)						
7,4	CD-AA	(104,969,323)	(73,596,092)	(21,737,047)	(9,636,184)	(73,596,092)	(73,596,092)		(49,267,432)	(49,267,432)		(24,328,660)	(24,328,660)	
9,4	CD-AN	(8,840,884)	(6,820,123)	(2,020,761)		(6,820,123)	(6,820,123)		(4,565,595)	(4,565,595)		(2,254,528)	(2,254,528)	
9	CD-ID	(7,484,146)	(5,773,495)	(1,710,651)		(5,773,495)	(5,773,495)				(5,773,495)		(5,773,495)	
9	CD-WA	(12,250,286)	(9,450,238)	(2,800,048)		(9,450,238)	(9,450,238)	(9,450,238)						
8	GD-AA	(2,575,715)		(1,778,145)	(797,570)									
	GD-AN	(3,984,615)		(3,984,615)										
	GD-ID	(2,353,251)		(2,353,251)										
	GD-WA	(12,927,611)		(12,927,611)										
	GD-OR	(5,640,658)		(5,640,658)										
<b>Total General Plant</b>		<b>(238,625,289)</b>	<b>(173,238,748)</b>	<b>(49,312,129)</b>	<b>(16,074,412)</b>	<b>(55,497,059)</b>	<b>(117,741,689)</b>	<b>(173,238,748)</b>	<b>(36,421,195)</b>	<b>(78,819,819)</b>	<b>(115,241,014)</b>	<b>(19,075,864)</b>	<b>(38,921,870)</b>	<b>(57,997,734)</b>
<b>Total Accumulated Depr</b>		<b>(2,459,183,159)</b>	<b>(1,932,709,226)</b>	<b>(365,674,569)</b>	<b>(160,799,364)</b>	<b>(1,120,678,127)</b>	<b>(812,031,099)</b>	<b>(1,932,709,226)</b>	<b>(710,931,529)</b>	<b>(525,944,849)</b>	<b>(1,236,876,378)</b>	<b>(409,746,598)</b>	<b>(286,086,250)</b>	<b>(695,832,848)</b>

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio		64.400%	35.600%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense		64.909%	35.091%			
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-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	(15,919,621)	(15,919,621)			(15,919,621)	(15,919,621)		(10,252,236)	(10,252,236)		(5,667,385)	(5,667,385)			
1	Misc Intangible Plt (30300)	ED-AN	(2,895,531)	(2,895,531)			(2,895,531)	(2,895,531)		(1,864,722)	(1,864,722)		(1,030,809)	(1,030,809)			
<b>Total Production/Transmission</b>			<b>(18,815,152)</b>	<b>(18,815,152)</b>			<b>(18,815,152)</b>	<b>(18,815,152)</b>		<b>(12,116,958)</b>	<b>(12,116,958)</b>		<b>(6,698,194)</b>	<b>(6,698,194)</b>			
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	(425,382)	(425,382)			(425,382)	(425,382)	(425,382)		(425,382)						
	Misc Intangible Plt (30300)	ED-WA	(67,849)	(67,849)			(67,849)	(67,849)	(67,849)		(67,849)						
<b>Total Distribution</b>			<b>(493,231)</b>	<b>(493,231)</b>			<b>(493,231)</b>	<b>(493,231)</b>	<b>(493,231)</b>		<b>(493,231)</b>						
<b>General Plant - 303000</b>																	
7,4		CD-AA	(5,156,782)	(3,615,523)	(1,067,866)	(473,393)	(3,615,523)	(3,615,523)		(2,420,340)	(2,420,340)		(1,195,183)	(1,195,183)			
9,1		CD-AN	(148,251)	(114,365)	(33,886)		(114,365)	(114,365)		(73,651)	(73,651)		(40,714)	(40,714)			
		GD-ID	(164,364)		(164,364)												
		GD-WA	(322,853)		(322,853)												
		GD-OR	(130,928)			(130,928)											
<b>Total General Plant - 303000</b>			<b>(5,923,178)</b>	<b>(3,729,888)</b>	<b>(1,588,969)</b>	<b>(604,321)</b>		<b>(3,729,888)</b>	<b>(3,729,888)</b>		<b>(2,493,991)</b>	<b>(2,493,991)</b>		<b>(1,235,897)</b>	<b>(1,235,897)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>																	
7,4		CD-AA	(147,237,177)	(103,230,928)	(30,489,875)	(13,516,374)	(103,230,928)	(103,230,928)		(69,105,880)	(69,105,880)		(34,125,048)	(34,125,048)			
9,4		CD-AN	(428,289)	(330,395)	(97,894)		(330,395)	(330,395)		(221,176)	(221,176)		(109,219)	(109,219)			
9		CD-ID	0	0	0		0	0		0	0	0	0	0			
9		CD-WA	(16,632,606)	(12,830,891)	(3,801,715)		(12,830,891)	(12,830,891)	(12,830,891)		(12,830,891)		0	0			
4		ED-AN	(14,189,644)	(14,189,644)			(14,189,644)	(14,189,644)		(9,498,974)	(9,498,974)		(4,690,670)	(4,690,670)			
		ED-ID	0	0			0	0		0	0	0	0	0			
		ED-WA	(2,428,726)	(2,428,726)			(2,428,726)	(2,428,726)	(2,428,726)		(2,428,726)						
8		GD-AA	(263,915)		(182,194)	(81,721)											
		GD-AN	0		0												
		GD-OR	(32,656)			(32,656)											
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(181,213,013)</b>	<b>(133,010,584)</b>	<b>(34,571,678)</b>	<b>(13,630,751)</b>		<b>(15,259,617)</b>	<b>(117,750,967)</b>	<b>(133,010,584)</b>		<b>(15,259,617)</b>	<b>(78,826,030)</b>	<b>(94,085,647)</b>	0	<b>(38,924,937)</b>	<b>(38,924,937)</b>
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>												
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0			
9		CD-ID	0	0	0		0	0		0	0	0	0	0			
9		CD-WA	0	0	0		0	0	0	0	0	0	0	0			
4		ED-AN	(1,283,015)	(1,283,015)			(1,283,015)	(1,283,015)		(858,889)	(858,889)		(424,126)	(424,126)			
		ED-WA	0	0			0	0	0	0	0						
		GD-WA	0		0												
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>(1,283,015)</b>	<b>(1,283,015)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(1,283,015)</b>	<b>(1,283,015)</b>		<b>0</b>	<b>(858,889)</b>	<b>(858,889)</b>	0	<b>(424,126)</b>	<b>(424,126)</b>
<b>Total Accumulated Amortization</b>			<b>(207,727,589)</b>	<b>(157,331,870)</b>	<b>(36,160,647)</b>	<b>(14,235,072)</b>		<b>(15,752,848)</b>	<b>(141,579,022)</b>	<b>(157,331,870)</b>		<b>(15,752,848)</b>	<b>(94,295,868)</b>	<b>(110,048,716)</b>	0	<b>(47,283,154)</b>	<b>(47,283,154)</b>

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

AVISTA UTILITIES  
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
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	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,050,097</b>	<b>800,859</b>	<b>699,567</b>	<b>9,538,357</b>	<b>11,038,783</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,699,456</b>	<b>6,071,485</b>	<b>845,517</b>	<b>1,094,312</b>	<b>1,939,829</b>
<b>390XXX Structures &amp; Improvements</b>														
99		ED-WA / ID / AN	20,734,071	8,505,627	3,115,965	9,112,479	20,734,071	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	4,292,646	0	0	0	0	0	0	0	0	4,292,646	0	4,292,646
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	131,226,606	0	0	92,005,598	92,005,598	0	0	27,174,406	27,174,406	0	12,046,602	12,046,602
9		CD-WA / ID / AN	31,276,204	9,406,470	6,284,744	8,436,188	24,127,402	2,787,080	1,862,131	2,499,591	7,148,802	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>212,580,127</b>	<b>17,912,097</b>	<b>9,400,709</b>	<b>109,554,265</b>	<b>136,867,071</b>	<b>27,837,680</b>	<b>1,862,131</b>	<b>29,673,997</b>	<b>59,373,808</b>	<b>4,292,646</b>	<b>12,046,602</b>	<b>16,339,248</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		ED-WA / ID / AN	3,711,537	1,314,077	7,798	2,389,662	3,711,537	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	70,495,205	0	0	49,425,598	49,425,598	0	0	14,598,147	14,598,147	0	6,471,460	6,471,460
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
		<b>TOTAL ACCOUNT</b>	<b>80,384,550</b>	<b>5,503,857</b>	<b>15,420</b>	<b>52,062,768</b>	<b>57,582,045</b>	<b>1,474,529</b>	<b>2,258</b>	<b>14,789,302</b>	<b>16,266,089</b>	<b>12,109</b>	<b>6,524,307</b>	<b>6,536,416</b>
<b>392XXX Transportation Equipment</b>														
99		ED-WA / ID / AN	61,376,943	26,429,633	12,158,963	22,788,347	61,376,943	0	0	0	0	0	0	0
99		GD-WA / ID / AN	16,203,071	0	0	0	0	9,859,034	3,394,142	2,949,895	16,203,071	0	0	0
99		GD-OR / AS	4,746,159	0	0	0	0	0	0	0	0	4,746,159	0	4,746,159
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	7,235,298	1,525,275	834,115	3,222,136	5,581,526	451,930	247,143	954,699	1,653,772	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>97,250,768</b>	<b>27,954,908</b>	<b>12,993,078</b>	<b>31,333,463</b>	<b>72,281,449</b>	<b>10,310,964</b>	<b>3,641,285</b>	<b>5,543,861</b>	<b>19,496,110</b>	<b>4,746,159</b>	<b>727,050</b>	<b>5,473,209</b>



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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9		CD-WA / ID / AN	5,664,324	467,533	185,696	3,716,400	4,369,629	138,527	55,021	1,101,147	1,294,695	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,392,775</b>	<b>526,399</b>	<b>185,696</b>	<b>4,139,097</b>	<b>4,851,192</b>	<b>360,880</b>	<b>55,021</b>	<b>1,103,740</b>	<b>1,519,641</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,378,783	1,423,014	458,259	6,497,510	8,378,783	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,398,195	0	0	0	0	2,580,376	380,678	437,141	3,398,195	0	0	0
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938
8		GD-AA	5,763,746	0	0	0	0	0	0	3,979,002	3,979,002	0	1,784,744	1,784,744
7		CD-AA	15,832,954	0	0	11,100,801	11,100,801	0	0	3,278,688	3,278,688	0	1,453,465	1,453,465
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
		<b>TOTAL ACCOUNT</b>	<b>36,353,761</b>	<b>1,441,078</b>	<b>1,206,248</b>	<b>18,381,401</b>	<b>21,028,727</b>	<b>2,585,728</b>	<b>602,303</b>	<b>7,926,856</b>	<b>11,114,887</b>	<b>971,938</b>	<b>3,238,209</b>	<b>4,210,147</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,232,240	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	0	106,253	0	94,917	201,170	0	0	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,009,770</b>	<b>397,207</b>	<b>15,791</b>	<b>3,748,402</b>	<b>4,161,400</b>	<b>106,253</b>	<b>0</b>	<b>529,872</b>	<b>636,125</b>	<b>18,586</b>	<b>193,659</b>	<b>212,245</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	27,331,797	12,875,230	7,840,145	6,616,422	27,331,797	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,183,935	0	0	0	0	2,587,311	776,035	820,589	4,183,935	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9		CD-WA / ID / AN	1,414,276	250,008	353,153	487,854	1,091,015	74,076	104,637	144,548	323,261	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>33,502,320</b>	<b>13,125,238</b>	<b>8,193,298</b>	<b>7,474,803</b>	<b>28,793,339</b>	<b>2,661,387</b>	<b>880,672</b>	<b>1,074,574</b>	<b>4,616,633</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>

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

AVISTA UTILITIES  
Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,446,936	13,410,363	6,549,682	25,486,891	45,446,936	0	0	0	0	0	0	0
99		GD-WA / ID / AN	892,944	0	0	0	0	599,096	287,726	6,122	892,944	0	0	0
99		GD-OR / AS	748,402	0	0	0	0	0	0	0	0	748,402	0	748,402
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7		CD-AA	96,396,963	0	0	67,585,839	67,585,839	0	0	19,961,883	19,961,883	0	8,849,241	8,849,241
9		CD-WA / ID / AN	20,284,651	10,303,468	2,861,499	2,483,221	15,648,188	3,052,855	847,845	735,763	4,636,463	0	0	0
		TOTAL ACCOUNT	164,013,194	23,713,831	9,411,181	95,555,951	128,680,963	3,651,951	1,135,571	20,871,729	25,659,251	748,402	8,924,578	9,672,980
	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	857,050	0	0	600,895	600,895	0	0	177,478	177,478	0	78,677	78,677
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	1,183,812	0	13,460	900,262	913,722	0	1,960	180,086	182,046	9,092	78,952	88,044
		TOTAL GENERAL PLANT	655,837,961	91,375,474	42,134,448	332,805,556	466,315,478	52,261,465	8,281,137	84,393,473	144,936,075	11,709,075	32,877,333	44,586,408

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,977,645	4,173,588	0	23,804,057	27,977,645	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	320,679	0	0	0	0	0	0	0	0	320,679	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,083,305	0	0	84,192,807	84,192,807	0	0	24,866,851	24,866,851	0	11,023,647	
9		CD-WA / ID / AN	959,927	277,820	0	462,697	740,517	82,316	0	137,094	219,410	0	0	
		TOTAL ACCOUNT	149,761,954	4,451,408	0	108,459,561	112,910,969	82,316	0	25,294,167	25,376,483	320,679	11,153,823	11,474,502
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,726,131	0	0	3,726,131	3,726,131	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	24,299,303	0	0	17,036,727	17,036,727	0	0	5,031,900	5,031,900	0	2,230,676	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	28,025,434	0	0	20,762,858	20,762,858	0	0	5,031,900	5,031,900	0	2,230,676	2,230,676
	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-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303120	Misc Intangible Plant--Software 12.5 YR										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
9		CD-WA / ID / AN	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
	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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0
	30313X	Misc Intangible Plant--Term SAAS Software										
99		ED-WA / ID / AN	338,980	0	0	338,980	338,980	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	14,584,006	0	0	10,225,138	10,225,138	0	0	3,020,056	3,020,056	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,922,986	0	0	10,564,118	10,564,118	0	0	3,020,056	3,020,056	0
		TOTAL	369,110,692	20,886,466	0	253,291,737	274,178,203	5,352,525	771,517	61,068,602	67,192,644	746,630

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(71,738,521)	(50,297,312)	(14,855,613)	(6,585,596)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919	CD-AA	(6,217,463)	(4,359,188)	(1,287,512)	(570,763)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	(78,792,498)	(55,301,306)	(16,334,173)	(7,157,019)

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ***		* GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	6,703,148	6,703,148	0	0	0	0	6,703,148
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	895	895	0	0	0	0	895
7/4 154550 Supply Chain Average Cost Variance	0	0	(103)	(103)	0	0	0	0	(103)
7/4 154560 Supply Chain Invoice Price Variance	0	0	423	423	0	0	0	0	423
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	157,384,185	72,216,532	0	229,600,717	127,676,790	60,159,587	29,707,395	12,056,945	0
<b>TOTAL</b>	<b>157,384,185</b>	<b>72,216,532</b>	<b>6,704,363</b>	<b>236,305,080</b>	<b>127,676,790</b>	<b>60,159,587</b>	<b>29,707,395</b>	<b>12,056,945</b>	<b>6,704,363</b>

ALLOCATION RATIOS:

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

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