

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended August 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	18,253,089	13,951,287	4,301,802
	Adjustments			
	Adjusted Net Operating Income (Loss)	18,253,089	13,951,287	4,301,802
E-APL	Electric Net Rate Base	3,217,978,367	2,152,173,304	1,065,805,063
	RATE OF RETURN	0.567%	0.648%	0.404%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended August 31, 2023			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	8-01-2023 thru 08-31-2023	414,862 100.000%	269,868 65.050%	144,994 34.950%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2023 thru 08-31-2023	3,765,592 100.000%	2,693,062 71.518%	1,072,530 28.482%
	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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended August 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended August 31, 2023			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2023 thru 08-31-2023	1,569,548,451	1,079,913,103	489,635,348	
		Percent		100.000%	68.804%	31.196%	
11		Book Depreciation	8-01-2023 thru 08-31-2023	12,766,345	8,488,217	4,278,128	
		Percent		100.000%	66.489%	33.511%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended August 31, 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	07-01-2023 thru 08-31-2023	3,647,285,543 100.000%	2,429,673,688 66.616%	1,217,611,855 33.384%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2023 thru 08-31-2023	290,729,303 100.000%	197,020,314 67.768%	93,708,989 32.232%
14		Net Allocated Schedule M's - AMA Percent	8-01-2023 thru 08-31-2023	-13,059,053 100.000%	-8,784,509 67.268%	-4,274,544 32.732%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	35,011,753	0	35,011,753	24,399,320	0	24,399,320	10,612,433	0	10,612,433
99	442200	Commercial - Firm & Int.	31,681,477	0	31,681,477	23,510,298	0	23,510,298	8,171,179	0	8,171,179
1	442300	Industrial	10,870,874	0	10,870,874	6,264,110	0	6,264,110	4,606,764	0	4,606,764
99	444000	Public Street & Highway Lighting	664,496	0	664,496	430,915	0	430,915	233,581	0	233,581
99	448000	Interdepartmental Revenue	130,968	0	130,968	107,168	0	107,168	23,800	0	23,800
99	499XXX	Unbilled Revenue	(1,193,947)	0	(1,193,947)	(589,786)	0	(589,786)	(604,161)	0	(604,161)
		TOTAL SALES TO ULTIMATE CUSTOMERS	77,165,621	0	77,165,621	54,122,025	0	54,122,025	23,043,596	0	23,043,596
1	447XXX	Sales for Resale	0	23,248,221	23,248,221	0	14,971,854	14,971,854	0	8,276,367	8,276,367
		TOTAL SALES OF ELECTRICITY	77,165,621	23,248,221	100,413,842	54,122,025	14,971,854	69,093,879	23,043,596	8,276,367	31,319,963
		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	10,107	0	10,107	3,795	0	3,795	6,312	0	6,312
1	453000	Sales of Water & Water Power	0	234,239	234,239	0	150,850	150,850	0	83,389	83,389
1	454000	Rent from Electric Property	318,411	11,616	330,027	188,691	7,481	196,172	129,720	4,135	133,855
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	822,259	6,430,415	7,252,674	1,091,562	4,141,187	5,232,749	(269,303)	2,289,228	2,019,925
		TOTAL OTHER OPERATING REVENUE	1,153,172	6,676,270	7,829,442	1,285,046	4,299,518	5,584,564	(131,874)	2,376,752	2,244,878
		TOTAL ELECTRIC REVENUE	78,318,793	29,924,491	108,243,284	55,407,071	19,271,372	74,678,443	22,911,722	10,653,119	33,564,841

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** 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	11,949	11,949	0	7,695	7,695	0	4,254	4,254
1	501XXX	Fuel	0	4,331,455	4,331,455	0	2,789,457	2,789,457	0	1,541,998	1,541,998
1	502000	Steam Expense	0	354,248	354,248	0	228,136	228,136	0	126,112	126,112
1	505000	Electric Expense	0	144,666	144,666	0	93,165	93,165	0	51,501	51,501
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	713,877	713,877	0	459,737	459,737	0	254,140	254,140
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	116,107	0	116,107	76,196	0	76,196	39,911	0	39,911
MAINTENANCE											
1	510000	Supervision & Engineering	0	39,669	39,669	0	25,547	25,547	0	14,122	14,122
1	511000	Structures	0	76,542	76,542	0	49,293	49,293	0	27,249	27,249
1	512000	Boiler Plant	0	959,567	959,567	0	617,961	617,961	0	341,606	341,606
1	513000	Electric Plant	0	29,644	29,644	0	19,091	19,091	0	10,553	10,553
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	409,350	409,350	0	263,621	263,621	0	145,729	145,729
TOTAL STEAM POWER GENERATION EXP			116,107	7,070,967	7,187,074	76,196	4,553,703	4,629,899	39,911	2,517,264	2,557,175
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	307,228	307,228	0	197,855	197,855	0	109,373	109,373
1	536000	Water for Power	0	118,100	118,100	0	76,056	76,056	0	42,044	42,044
1	537000	Hydraulic Expense	560,410	287,783	848,193	367,797	185,332	553,129	192,613	102,451	295,064
1	538000	Electric Expense	0	536,341	536,341	0	345,404	345,404	0	190,937	190,937
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	130,986	130,986	0	84,355	84,355	0	46,631	46,631
1	540000	Rent	0	136,056	136,056	0	87,620	87,620	0	48,436	48,436
1	540100	MT Trust Funds Land Settlement Rents	492,666	0	492,666	317,277	0	317,277	175,389	0	175,389
MAINTENANCE											
1	541000	Supervision & Engineering	0	54,764	54,764	0	35,268	35,268	0	19,496	19,496
1	542000	Structures	0	101,374	101,374	0	65,285	65,285	0	36,089	36,089
1	543000	Reservoirs, Dams, & Waterways	0	141,237	141,237	0	90,957	90,957	0	50,280	50,280
1	544000	Electric Plant	0	461,429	461,429	0	297,160	297,160	0	164,269	164,269
1	545000	Miscellaneous Hydraulic Plant	0	29,231	29,231	0	18,825	18,825	0	10,406	10,406
TOTAL HYDRO POWER GENERATION EXP			1,053,076	2,304,529	3,357,605	685,074	1,484,117	2,169,191	368,002	820,412	1,188,414
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	19,739	19,739	0	12,712	12,712	0	7,027	7,027
1	547XXX	Fuel	0	9,852,495	9,852,495	0	6,345,007	6,345,007	0	3,507,488	3,507,488
1	548000	Generation Expense	0	208,065	208,065	0	133,994	133,994	0	74,071	74,071
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(62,994)	(62,994)	0	(40,568)	(40,568)	0	(22,426)	(22,426)
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
MAINTENANCE											
1	551000	Supervision & Engineering	0	55,023	55,023	0	35,435	35,435	0	19,588	19,588
1	552000	Structures	0	(1,115)	(1,115)	0	(718)	(718)	0	(397)	(397)
1	553000	Generating & Electric Equipment	0	108,064	108,064	0	69,593	69,593	0	38,471	38,471
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(135,736)	(135,736)	0	(87,414)	(87,414)	0	(48,322)	(48,322)
TOTAL OTHER POWER GENERATION EXP			0	10,049,892	10,049,892	0	6,472,131	6,472,131	0	3,577,761	3,577,761

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	910,469	28,004,212	28,914,681	0	18,034,712	18,034,712	910,469	9,969,500	10,879,969
1	556000	System Control & Load Dispatching	0	29,339	29,339	0	18,894	18,894	0	10,445	10,445
E-557	557XXX	Other Expense	(5,419,182)	5,025,858	(393,324)	(3,875,251)	3,236,653	(638,598)	(1,543,931)	1,789,205	245,274
TOTAL OTHER POWER SUPPLY EXPENSE			(4,508,713)	33,059,409	28,550,696	(3,875,251)	21,290,259	17,415,008	(633,462)	11,769,150	11,135,688
TOTAL PRODUCTION OPERATING EXP			(3,339,530)	52,484,797	49,145,267	(3,113,981)	33,800,210	30,686,229	(225,549)	18,684,587	18,459,038
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	224,051	224,051	0	144,289	144,289	0	79,762	79,762
1	561000	Load Dispatching	0	220,755	220,755	0	142,166	142,166	0	78,589	78,589
1	562000	Station Expense	0	42,074	42,074	0	27,096	27,096	0	14,978	14,978
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	12,241	12,241	0	7,883	7,883	0	4,358	4,358
1	565XXX	Transmission of Electricity by Others	0	1,498,270	1,498,270	0	964,886	964,886	0	533,384	533,384
1	566000	Miscellaneous Transmission Expense	0	299,781	299,781	0	193,059	193,059	0	106,722	106,722
1	567000	Rent	0	7,927	7,927	0	5,105	5,105	0	2,822	2,822
MAINTENANCE											
1	568000	Supervision & Engineering	59	36,461	36,520	59	23,481	23,540	0	12,980	12,980
1	569000	Structures	10,315	78,914	89,229	0	50,821	50,821	10,315	28,093	38,408
1	570000	Station Equipment	(16)	125,914	125,898	0	81,089	81,089	(16)	44,825	44,809
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	991	199,554	200,545	0	128,513	128,513	991	71,041	72,032
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	59	8,182	8,241	59	5,269	5,328	0	2,913	2,913
TOTAL TRANSMISSION OPERATING EXP			11,408	2,754,124	2,765,532	118	1,773,657	1,773,775	11,290	980,467	991,757

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,299,455	2,659,927	3,959,382	935,303	1,712,993	2,648,296	364,152	946,934	1,311,086
E-DEPX		Depreciation Expense-Transmission	66,566	1,704,873	1,771,439	43,507	1,097,938	1,141,445	23,059	606,935	629,994
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,466	98,466	0	63,412	63,412	0	35,054	35,054
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	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	29,934	0	29,934	24,166	0	24,166	5,768	0	5,768
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(242,169)	0	(242,169)	(122,834)	0	(122,834)	(119,335)	0	(119,335)
99	407434	EIM Deferred O&M	(51,831)	0	(51,831)	0	0	0	(51,831)	0	(51,831)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,322,065)	0	(1,322,065)	(915,228)	0	(915,228)	(406,837)	0	(406,837)
99	407451	Deferral CEIP	(96,686)	0	(96,686)	(96,686)	0	(96,686)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(63,964)	0	(63,964)	0	0	0	(63,964)	0	(63,964)
99	407494	Amortization of Schedule 98 REC Rev	107,152	0	107,152	107,152	0	107,152	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	1,339,027	1,339,027	0	862,333	862,333	0	476,694	476,694
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(259,376)	5,894,658	5,635,282	(104,841)	3,796,159	3,691,318	(154,535)	2,098,499	1,943,964
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(3,587,498)	61,133,579	57,546,081	(3,218,704)	39,370,026	36,151,322	(368,794)	21,763,553	21,394,759

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

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	61,665	258,865	320,530	48,803	185,135	233,938	12,862	73,730	86,592
3	582000	Station Expense	50,696	4,746	55,442	35,916	3,394	39,310	14,780	1,352	16,132
3	583000	Overhead Line Expense	146,122	110,070	256,192	57,116	78,720	135,836	89,006	31,350	120,356
3	584000	Underground Line Expense	198,980	0	198,980	140,375	0	140,375	58,605	0	58,605
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	195,758	(3,013)	192,745	139,866	(2,155)	137,711	55,892	(858)	55,034
3	587000	Customer Installations Expense	52,320	2,976	55,296	22,777	2,128	24,905	29,543	848	30,391
3	588000	Miscellaneous Distribution Expense	351,663	247,472	599,135	304,862	176,987	481,849	46,801	70,485	117,286
3	589000	Rent	0	23,344	23,344	0	16,695	16,695	0	6,649	6,649
MAINTENANCE:											
3	590000	Supervision & Engineering	17,700	89,811	107,511	12,120	64,231	76,351	5,580	25,580	31,160
3	591000	Structures	50,002	906	50,908	41,159	648	41,807	8,843	258	9,101
3	592000	Station Equipment	62,078	2,718	64,796	28,748	1,944	30,692	33,330	774	34,104
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,402,061	4	2,402,065	1,740,908	3	1,740,911	661,153	1	661,154
3	594000	Underground Lines	74,848	0	74,848	29,289	0	29,289	45,559	0	45,559
3	595000	Line Transformers	40,802	0	40,802	34,420	0	34,420	6,382	0	6,382
3	596000	Street Light & Signal System Maintenance Exp	9,975	0	9,975	8,249	0	8,249	1,726	0	1,726
3	597000	Meters	2,142	0	2,142	2,142	0	2,142	0	0	0
3	598000	Miscellaneous Distribution Expense	48,778	16,150	64,928	46,310	11,550	57,860	2,468	4,600	7,068
TOTAL DISTRIBUTION OPERATING EXP			3,765,590	754,049	4,519,639	2,693,060	539,280	3,232,340	1,072,530	214,769	1,287,299
E-DEPX		Depreciation Expense-Distribution	5,076,052	7,260	5,083,312	3,349,380	5,192	3,354,572	1,726,672	2,068	1,728,740
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,651	0	9,651	9,651	0	9,651	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,742,219	0	4,742,219	4,486,495	0	4,486,495	255,724	0	255,724
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,827,922	7,260	9,835,182	7,845,526	5,192	7,850,718	1,982,396	2,068	1,984,464
TOTAL DISTRIBUTION EXPENSES			13,593,512	761,309	14,354,821	10,538,586	544,472	11,083,058	3,054,926	216,837	3,271,763

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	12,197	12,197	0	7,934	7,934	0	4,263	4,263
2	902000	Meter Reading Expenses	44,301	5,842	50,143	30,335	3,800	34,135	13,966	2,042	16,008
2	903XXX	Customer Records & Collection Expenses	88,240	637,427	725,667	48,049	414,646	462,695	40,191	222,781	262,972
2	904000	Uncollectible Accounts	309,426	0	309,426	272,896	0	272,896	36,530	0	36,530
2	905000	Misc Customer Accounts	0	79,845	79,845	0	51,939	51,939	0	27,906	27,906
TOTAL CUSTOMER ACCOUNTS EXPENSES			441,967	735,311	1,177,278	351,280	478,319	829,599	90,687	256,992	347,679
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,621,287	41,746	2,663,033	2,008,663	27,156	2,035,819	612,624	14,590	627,214
2	909000	Advertising	35,584	108,527	144,111	27,816	70,597	98,413	7,768	37,930	45,698
2	910000	Misc Customer Service & Info Exp	0	7,397	7,397	0	4,812	4,812	0	2,585	2,585
TOTAL CUSTOMER SERVICE & INFO EXP			2,656,871	157,670	2,814,541	2,036,479	102,565	2,139,044	620,392	55,105	675,497
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	129,270	2,946,184	3,075,454	42,512	1,972,264	2,014,776	86,758	973,920	1,060,678
4	921000	Office Supplies & Expenses	504	410,443	410,947	440	274,763	275,203	64	135,680	135,744
4	922000	Admin Exp Transferred--Credit	0	(9,632)	(9,632)	0	(6,448)	(6,448)	0	(3,184)	(3,184)
4	923000	Outside Services Employed	99,292	1,078,195	1,177,487	95,191	721,776	816,967	4,101	356,419	360,520
4	924000	Property Insurance Premium	0	237,057	237,057	0	158,693	158,693	0	78,364	78,364
4	925XXX	Injuries and Damages	307,175	573,634	880,809	204,460	384,008	588,468	102,715	189,626	292,341
4	926XXX	Employee Pensions and Benefits	237,266	2,270,106	2,507,372	163,213	1,519,677	1,682,890	74,053	750,429	824,482
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	299,451	515,309	814,760	210,697	331,859	542,556	88,754	183,450	272,204
4	930000	Miscellaneous General Expenses	10,616	171,470	182,086	10,136	114,787	124,923	480	56,683	57,163
4	931000	Rents	700	78,647	79,347	0	52,649	52,649	700	25,998	26,698
4	935000	Maintenance of General Plant	176,700	1,007,941	1,184,641	136,008	674,746	810,754	40,692	333,195	373,887
TOTAL ADMIN & GEN OPERATING EXP			1,261,074	9,279,354	10,540,428	862,657	6,198,774	7,061,431	398,417	3,080,580	3,478,997

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	336,796	1,615,416	1,952,212	262,495	1,081,407	1,343,902	74,301	534,009	608,310
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	345,625	3,476,904	3,822,529	345,625	2,327,544	2,673,169	0	1,149,360	1,149,360
E-AMTX		Amortization Expense-General Plant - 390200, 3962	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	29,815	150,198	180,013	24,723	100,056	124,779	5,092	50,142	55,234
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	420,581	0	420,581	420,581	0	420,581	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407357	AMORT OF INTERVENOR FUND DEFER	8,944	0	8,944	8,944	0	8,944	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(77,519)	0	(77,519)	(77,519)	0	(77,519)	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	(908,338)	0	(908,338)	(708,774)	0	(708,774)	(199,564)	0	(199,564)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(25,525)	0	(25,525)	(25,525)	0	(25,525)	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	81,318	453,187	534,505	55,796	303,377	359,173	25,522	149,810	175,332
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	484,462	5,755,771	6,240,233	571,017	3,852,578	4,423,595	(86,555)	1,903,193	1,816,638
		TOTAL ADMIN & GENERAL EXPENSES	1,745,536	15,035,125	16,780,661	1,433,674	10,051,352	11,485,026	311,862	4,983,773	5,295,635
		TOTAL EXPENSES BEFORE FIT	14,850,388	77,822,994	92,673,382	11,141,315	50,546,734	61,688,049	3,709,073	27,276,260	30,985,333
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,569,902			12,990,394			2,579,508
E-FIT		FEDERAL INCOME TAX			(1,387,084)			(633,359)			(753,725)
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,255,704)			(301,517)			(954,187)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			18,253,089			13,951,287			4,301,802

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.050%	34.950%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.518%	28.482%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	12,101	69,876	81,977	11,301	45,000	56,301	800	24,876	25,676
1	456010	Other Electric Rev-Financial	0	(2,197,280)	(2,197,280)	0	(1,415,048)	(1,415,048)	0	(782,232)	(782,232)
1	456015	Other Electric Rev-CT Fuel Sales	0	5,254,353	5,254,353	0	3,383,803	3,383,803	0	1,870,550	1,870,550
1	456016	Other Electric Rev-Resource Opt	0	54,060	54,060	0	34,815	34,815	0	19,245	19,245
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	25,067	25,067	0	16,143	16,143	0	8,924	8,924
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	77,580	0	77,580	45,562	0	45,562	32,018	0	32,018
1	456100	Transmission Revenue of Others	0	2,245,594	2,245,594	0	1,446,163	1,446,163	0	799,431	799,431
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	107,030	107,030	0	68,927	68,927	0	38,103	38,103
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	(1,499,384)	0	(1,499,384)	(745,460)	0	(745,460)	(753,924)	0	(753,924)
1	456329	Amortization Res Decoupling Deferral	1,720,696	0	1,720,696	1,303,990	0	1,303,990	416,706	0	416,706
1	456338	Non-res Decoupling Deferred Rev	361,084	0	361,084	379,227	0	379,227	(18,143)	0	(18,143)
1	456339	Amortization Non-res Decoupling	119,732	0	119,732	86,228	0	86,228	33,504	0	33,504
1	456380	Other Electric Revenue-Clearwater	28,254	0	28,254	0	0	0	28,254	0	28,254
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	(1,005,515)	(1,005,515)	0	(647,552)	(647,552)	0	(357,963)	(357,963)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,005,515	1,005,515	0	647,552	647,552	0	357,963	357,963
1	456730	Other Elec Rev-Intraco Thermal	0	498,857	498,857	0	321,264	321,264	0	177,593	177,593
TOTAL ACCOUNT 456			822,260	6,430,415	7,252,675	1,091,562	4,141,187	5,232,749	(269,302)	2,289,228	2,019,926

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	24,262,085	24,262,085	0	15,624,783	15,624,783	0	8,637,302	8,637,302
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	158,755	158,755	0	102,238	102,238	0	56,517	56,517
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	910,469	0	910,469	0	0	0	910,469	0	910,469
1	555550	Non Monetary - Exchange Power	0	(22,211)	(22,211)	0	(14,304)	(14,304)	0	(7,907)	(7,907)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	862,197	862,197	0	555,255	555,255	0	306,942	306,942
1	555710	Intercompany Purchase	0	107,030	107,030	0	68,927	68,927	0	38,103	38,103
1	555740	Purchased Power - EIM	0	2,636,356	2,636,356	0	1,697,813	1,697,813	0	938,543	938,543
TOTAL ACCOUNT 555			910,469	28,004,212	28,914,681	0	18,034,712	18,034,712	910,469	9,969,500	10,879,969

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 August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,530	473,581	478,111	4,530	304,986	309,516	0	168,595	168,595
1	557010	Other Power Supply Expense - Financial	0	(811,929)	(811,929)	0	(522,882)	(522,882)	0	(289,047)	(289,047)
1	557018	Merchandise Processing Fee	0	4,747	4,747	0	3,057	3,057	0	1,690	1,690
1	557150	Fuel - Economic Dispatch	0	869,266	869,266	0	559,807	559,807	0	309,459	309,459
1	557160	Power Supply Expense - Miscellaneous	0	248,212	248,212	0	159,849	159,849	0	88,363	88,363
99	557161	Unbilled Add-Ons	661,988	0	661,988	678,816	0	678,816	(16,828)	0	(16,828)
1	557165	Other Resource Costs-CAISO Charges	0	148,884	148,884	0	95,881	95,881	0	53,003	53,003
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	6,638	6,638	0	4,275	4,275	0	2,363	2,363
1	557171	REC Broker Fees	0	1,800	1,800	0	1,159	1,159	0	641	641
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	205,596	0	205,596	205,596	0	205,596	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	(6,147,789)	0	(6,147,789)	(6,147,789)	0	(6,147,789)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	1,527,945	0	1,527,945	1,527,945	0	1,527,945	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	34,252	0	34,252	34,252	0	34,252	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(220,059)	0	(220,059)	(220,059)	0	(220,059)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,963,733)	0	(1,963,733)	0	0	0	(1,963,733)	0	(1,963,733)
99	557390	Idaho PCA Amortization	409,865	0	409,865	0	0	0	409,865	0	409,865
1	557395	Optional Renewable Power Expense Offset	0	276	276	0	178	178	0	98	98
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,717,393	1,717,393	0	1,106,001	1,106,001	0	611,392	611,392
1	557711	Turbine Gas Bookout Offset	0	(1,717,393)	(1,717,393)	0	(1,106,001)	(1,106,001)	0	(611,392)	(611,392)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,084,383	4,084,383	0	2,630,343	2,630,343	0	1,454,040	1,454,040
TOTAL ACCOUNT 557			(5,419,182)	5,025,858	(393,324)	(3,875,251)	3,236,653	(638,598)	(1,543,931)	1,789,205	245,274

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 August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	32,750	41,746	74,496	23,305	27,156	50,461	9,445	14,590	24,035
99	908600	Public Purpose Tariff Rider Expense Offset	2,728,977	0	2,728,977	2,101,059	0	2,101,059	627,918	0	627,918
99	908610	Limited Income Tax Refund Program	(75,854)	0	(75,854)	(75,854)	0	(75,854)	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(64,586)	0	(64,586)	(39,847)	0	(39,847)	(24,739)	0	(24,739)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,621,287	41,746	2,663,033	2,008,663	27,156	2,035,819	612,624	14,590	627,214

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.050%	34.950%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended August 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.92%	55.92%
2	Cost of Debt		4.802%	4.806%
	Total Weighted Cost		2.685%	2.688%
E-APL	Net Rate Base	3,217,978,367	2,152,173,304	1,065,805,063
	Interest Deduction for FIT Calculation	86,434,693	57,785,853	28,648,840
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	108,243,284	74,678,443	33,564,841
E-OPS	Less: Operating & Maintenance Expense	70,962,685	45,722,418	25,240,267
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,094,946	10,257,630	4,837,316
E-OTX	Less: Taxes Other than FIT	6,615,751	5,708,001	907,750
	Net Operating Income Before FIT	15,569,902	12,990,394	2,579,508
E-INT	Less: Monthly Interest Expense	7,202,891	4,815,488	2,387,403
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(14,969,963)	(11,190,900)	(3,779,063)
	Taxable Net Operating Income	(6,605,161)	(3,015,994)	(3,589,167)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,387,084)	(633,359)	(753,725)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,387,084)	(633,359)	(753,725)
E-DTE	Deferred FIT	2,471,215	1,920,092	551,123
E-DTE	Customer Tax Credit Amortization	(3,726,919)	(2,221,609)	(1,505,310)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(2,683,187)	(960,893)	(1,722,294)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 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	7,134,145	9,622,913	16,757,058	4,945,962	6,328,682	11,274,644	2,188,183	3,294,231	5,482,414	
12	997001 Contributions In Aid of Construction	0	783,333	783,333	0	521,825	521,825	0	261,508	261,508	
12	997002 Injuries and Damages	0	57,000	57,000	0	37,971	37,971	0	19,029	19,029	
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	(177,846)	(177,846)	0	(118,474)	(118,474)	0	(59,372)	(59,372)	
99	997007 Idaho PCA	(1,605,699)	0	(1,605,699)	0	0	0	(1,605,699)	0	(1,605,699)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	25,992	25,992	0	17,315	17,315	0	8,677	8,677	
99	997018 DSM Tariff Rider	(2,097,537)	0	(2,097,537)	(1,998,234)	0	(1,998,234)	(99,303)	0	(99,303)	
12	997020 FAS87 Current Pension Accrual	0	(152,012)	(152,012)	0	(101,264)	(101,264)	0	(50,748)	(50,748)	
12	997027 Uncollectibles	110,788	(285,853)	(175,065)	76,534	(190,424)	(113,890)	34,254	(95,429)	(61,175)	
99	997031 Decoupling Mechanism	(702,127)	0	(702,127)	(1,023,985)	0	(1,023,985)	321,858	0	321,858	
12	997032 Interest Rate Swaps	0	356,618	356,618	0	237,565	237,565	0	119,053	119,053	
99	997033 BPA Residential Exchange	(350,655)	0	(350,655)	(255,888)	0	(255,888)	(94,767)	0	(94,767)	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	42,317	42,317	0	28,328	28,328	0	13,989	13,989	
99	997043 Washington Deferred Power Costs	(4,414,248)	0	(4,414,248)	(4,414,248)	0	(4,414,248)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(22,211)	(22,211)	0	(14,796)	(14,796)	0	(7,415)	(7,415)	
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	(184,429)	(184,429)	0	(92,425)	(92,425)	
12	997049 Tax Depreciation	0	(14,661,458)	(14,661,458)	0	(9,766,877)	(9,766,877)	0	(4,894,581)	(4,894,581)	
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0	
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,205	22,205	0	11,128	11,128	
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,079	49,079	0	24,595	24,595	
99	997065 Amortization - Unbilled Revenue Add-Ins	739,199	0	739,199	764,748	0	764,748	(25,549)	0	(25,549)	
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	73,701	73,701	0	49,097	49,097	0	24,604	24,604	
12	997081 Deferred Compensation	0	1,264	1,264	0	842	842	0	422	422	
4	997082 Meal Disallowances	0	55,801	55,801	0	37,355	37,355	0	18,446	18,446	
12	997083 Paid Time Off	0	20,330	20,330	0	13,543	13,543	0	6,787	6,787	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	19,857	0	19,857	0	0	0	19,857	0	19,857	
99	997095 WA REC Deferral	(185,808)	0	(185,808)	(185,808)	0	(185,808)	0	0	0	
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,816	1,816	0	910	910	
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(6,708,333)	(6,708,333)	0	(4,468,823)	(4,468,823)	0	(2,239,510)	(2,239,510)	
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	(12,325)	(12,325)	8,094	(6,177)	1,917	
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	(330,843)	0	(330,843)	(221,642)	0	(221,642)	(109,201)	0	(109,201)	
99	997119 AFUDC Tax CPI	0	444,254	444,254	0	295,944	295,944	0	148,310	148,310	
99	997120 Transportation Tax Disallowance	0	5,577	5,577	0	3,715	3,715	0	1,862	1,862	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(77,519)	0	(77,519)	(77,519)	0	(77,519)	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	(467,665)	(467,665)	0	(311,540)	(311,540)	0	(156,125)	(156,125)
99	997129	Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,393,385)	(1,393,385)	0	(698,282)	(698,282)
99	997130	Wild Fire Resiliency Deferral	(479,050)	0	(479,050)	(279,486)	0	(279,486)	(199,564)	0	(199,564)
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	(96,686)	0	(96,686)	(96,686)	0	(96,686)	0	0	0
99	997138	Intervenor Funding	3,061	0	3,061	3,061	0	3,061	0	0	0
99	997139	Pension Settlement	0	37,848	37,848	0	25,213	25,213	0	12,635	12,635
99	997140	Insurance Balancing	(25,525)	0	(25,525)	(25,525)	0	(25,525)	0	0	0
99	997141	CCA	116,107	0	116,107	76,196	0	76,196	39,911	0	39,911
		TOTAL SCHEDULE M ADJUSTMENTS	(1,910,909)	(13,059,054)	(14,969,963)	(2,406,391)	(8,784,509)	(11,190,900)	495,482	(4,274,545)	(3,779,063)

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%	66.616%	33.384%
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 August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,037,997	1,037,997	0	691,472	691,472	0	346,525	346,525
99	410100	Deferred Federal Income Tax Expense - Washington	1,376,158	0	1,376,158	1,376,158	0	1,376,158	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	359,262	0	359,262	0	0	0	359,262	0	359,262
	410100	Total	1,735,420	1,037,997	2,773,417	1,376,158	691,472	2,067,630	359,262	346,525	705,787
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(794,383)	(794,383)	0	(529,186)	(529,186)	0	(265,197)	(265,197)
99	411100	Deferred Federal Income Tax Expense - Washington	169,325	0	169,325	169,325	0	169,325	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(3,795)	0	(3,795)	0	0	0	(3,795)	0	(3,795)
	411100	Total	165,530	(794,383)	(628,853)	169,325	(529,186)	(359,861)	(3,795)	(265,197)	(268,992)
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			2,227,601	243,614	2,471,215	1,757,806	162,286	1,920,092	469,795	81,328	551,123
99	411193	Customer Tax Credit Amortization - Washington	(2,221,609)	0	(2,221,609)	(2,221,609)	0	(2,221,609)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,505,310)	0	(1,505,310)	0	0	0	(1,505,310)	0	(1,505,310)
	411193	Total	(3,726,919)	0	(3,726,919)	(2,221,609)	0	(2,221,609)	(1,505,310)	0	(1,505,310)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.616%	33.384%
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 August 31, 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	86,191	86,191	0	55,507	55,507	0	30,684	30,684
1	408150	R&P Property Tax--Production	0	977,331	977,331	0	629,401	629,401	0	347,930	347,930
1	408180	R&P Property Tax--Transmission	0	270,531	270,531	0	174,222	174,222	0	96,309	96,309
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,339,027	1,339,027	0	862,333	862,333	0	476,694	476,694
DISTRIBUTION											
99	408110	State Excise Tax	2,088,977	0	2,088,977	2,088,977	0	2,088,977	0	0	0
99	408120	Municipal Occupation & License Tax	2,212,082	0	2,212,082	1,893,381	0	1,893,381	318,701	0	318,701
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	443,369	0	443,369	504,137	0	504,137	(60,768)	0	(60,768)
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			4,742,219	0	4,742,219	4,486,495	0	4,486,495	255,724	0	255,724
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	81,318	453,187	534,505	55,796	303,377	359,173	25,522	149,810	175,332
TOTAL A&G			81,318	453,187	534,505	55,796	303,377	359,173	25,522	149,810	175,332
TOTAL TAXES OTHER THAN FIT			4,823,537	1,792,214	6,615,751	4,542,291	1,165,710	5,708,001	281,246	626,504	907,750

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,225,000	7,225,000	0	4,652,900	4,652,900	0	2,572,100	2,572,100
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	995,216	995,216	0	640,919	640,919	0	354,297	354,297
1	182381	CDA Settlement Past Storage	0	26,890,938	26,890,938	0	17,317,764	17,317,764	0	9,573,174	9,573,174
1	302000	Franchises & Consents	2,747,932	44,049,218	46,797,150	2,747,932	28,367,696	31,115,628	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)	4,733,201	107,718,284	112,451,485	4,733,201	72,109,851	76,843,052	0	35,608,433	35,608,433
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	24,116,870	24,116,870	0	16,144,556	16,144,556	0	7,972,314	7,972,314
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	13,137,748	13,137,748	0	8,794,803	8,794,803	0	4,342,945	4,342,945
TOTAL INTANGIBLE PLANT			23,916,192	339,638,475	363,554,667	23,916,192	224,995,604	248,911,796	0	114,642,871	114,642,871
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	111,707,570	29,268,734	140,976,304	72,986,258	18,849,065	91,835,323	38,721,312	10,419,669	49,140,981
1	312000	Boiler Plant	146,549,708	78,394,969	224,944,677	93,263,302	50,486,360	143,749,662	53,286,406	27,908,609	81,195,015
1	313000	Generators	84,346	0	84,346	54,046	0	54,046	30,300	0	30,300
1	314000	Turbogenerator Units	39,492,012	18,674,548	58,166,560	25,815,699	12,026,409	37,842,108	13,676,313	6,648,139	20,324,452
1	315000	Accessory Electric Equipment	18,183,306	12,501,086	30,684,392	11,880,138	8,050,699	19,930,837	6,303,168	4,450,387	10,753,555
1	316000	Miscellaneous Power Plant Equipment	14,741,907	2,476,959	17,218,866	9,633,856	1,595,162	11,229,018	5,108,051	881,797	5,989,848
TOTAL STEAM PRODUCTION PLANT			330,758,849	145,173,878	475,932,727	213,633,299	93,491,978	307,125,277	117,125,550	51,681,900	168,807,450
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	114,223,884	114,223,884	0	73,560,181	73,560,181	0	40,663,703	40,663,703
1	332XXX	Reservoirs, Dams, & Waterways	0	258,580,335	258,580,335	0	166,525,736	166,525,736	0	92,054,599	92,054,599
1	333000	Waterwheels, Turbines, & Generators	0	236,015,022	236,015,022	0	151,993,674	151,993,674	0	84,021,348	84,021,348
1	334000	Accessory Electric Equipment	0	85,234,873	85,234,873	0	54,891,258	54,891,258	0	30,343,615	30,343,615
1	335XXX	Miscellaneous Power Plant Equipment	0	13,887,103	13,887,103	0	8,943,294	8,943,294	0	4,943,809	4,943,809
1	336000	Roads, Railroads, & Bridges	0	3,898,075	3,898,075	0	2,510,360	2,510,360	0	1,387,715	1,387,715
TOTAL HYDRAULIC PRODUCTION PLANT			0	777,728,270	777,728,270	0	500,857,005	500,857,005	0	276,871,265	276,871,265
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	17,599,171	17,599,171	0	11,333,866	11,333,866	0	6,265,305	6,265,305
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,634	21,070,634	0	13,569,488	13,569,488	0	7,501,146	7,501,146
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	239,723,998	239,723,998	0	154,382,255	154,382,255	0	85,341,743	85,341,743
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	26,557,632	26,557,632	0	17,103,115	17,103,115	0	9,454,517	9,454,517
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	1,642,607	1,642,607	0	1,057,839	1,057,839	0	584,768	584,768
TOTAL OTHER PRODUCTION PLANT			0	329,148,474	329,148,474	0	211,971,617	211,971,617	0	117,176,857	117,176,857
TOTAL PRODUCTION PLANT			330,758,849	1,252,050,622	1,582,809,471	213,633,299	806,320,600	1,019,953,899	117,125,550	445,730,022	562,855,572

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,532,534	30,160,892	410,632	19,018,952	19,429,584	217,726	10,513,582	10,731,308
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	4,427	37,365,036	37,369,463	2,853	24,063,083	24,065,936	1,574	13,301,953	13,303,527
1	353XXX	Station Equipment	12,903,372	373,671,838	386,575,210	8,434,775	240,644,664	249,079,439	4,468,597	133,027,174	137,495,771
1	354000	Towers & Fixtures	15,990,049	1,167,385	17,157,434	10,449,457	751,796	11,201,253	5,540,592	415,589	5,956,181
1	355000	Poles & Fixtures	5,418	364,924,301	364,929,719	3,541	235,011,250	235,014,791	1,877	129,913,051	129,914,928
1	356000	Overhead Conductors & Devices	12,527,365	173,325,292	185,852,657	8,186,595	111,621,488	119,808,083	4,340,770	61,703,804	66,044,574
1	357000	Underground Conduit	0	3,099,183	3,099,183	0	1,995,874	1,995,874	0	1,103,309	1,103,309
1	358000	Underground Conductors & Devices	0	6,576,720	6,576,720	0	4,235,408	4,235,408	0	2,341,312	2,341,312
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748
TOTAL TRANSMISSION PLANT			42,137,823	992,191,592	1,034,329,415	27,539,371	638,971,386	666,510,757	14,598,452	353,220,206	367,818,658
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554
99	360400	Land Easements	4,040,401	0	4,040,401	1,354,314	0	1,354,314	2,686,087	0	2,686,087
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,978,702	0	28,978,702	21,287,828	0	21,287,828	7,690,874	0	7,690,874
3	362000	Station Equipment	164,930,596	3,250,613	168,181,209	110,881,621	2,324,773	113,206,394	54,048,975	925,840	54,974,815
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	564,659,306	0	564,659,306	375,375,905	0	375,375,905	189,283,401	0	189,283,401
99	365000	Overhead Conductors & Devices	359,056,846	0	359,056,846	224,637,512	0	224,637,512	134,419,334	0	134,419,334
99	366000	Underground Conduit	167,911,892	0	167,911,892	111,712,485	0	111,712,485	56,199,407	0	56,199,407
99	367000	Underground Conductors & Devices	283,541,929	0	283,541,929	188,760,362	0	188,760,362	94,781,567	0	94,781,567
99	368000	Line Transformers	349,116,638	0	349,116,638	243,243,431	0	243,243,431	105,873,207	0	105,873,207
99	369XXX	Services	221,127,009	0	221,127,009	143,161,088	0	143,161,088	77,965,921	0	77,965,921
99	371XXX	Installations on Customers' Premises	10,189,374	0	10,189,374	10,189,374	0	10,189,374	0	0	0
99	370XXX	Meters	87,200,888	0	87,200,888	62,440,855	0	62,440,855	24,760,033	0	24,760,033
99	373XXX	Street Light & Signal Systems	82,115,370	0	82,115,370	53,798,966	0	53,798,966	28,316,404	0	28,316,404
TOTAL DISTRIBUTION PLANT			2,335,071,720	3,250,613	2,338,322,333	1,557,208,106	2,324,773	1,559,532,879	777,863,614	925,840	778,789,454
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,688,734	11,189,160	800,859	6,485,929	7,286,788	699,567	3,202,805	3,902,372
4	390XXX	Structures & Improvements	27,326,964	109,893,278	137,220,242	17,923,567	73,565,857	91,489,424	9,403,397	36,327,421	45,730,818
4	391XXX	Office Furniture & Equipment	5,519,367	54,501,353	60,020,720	5,503,947	36,484,841	41,988,788	15,420	18,016,512	18,031,932
4	392XXX	Transportation Equipment	40,461,296	32,867,557	73,328,853	27,415,081	22,002,529	49,417,610	13,046,215	10,865,028	23,911,243
4	393000	Stores Equipment	729,684	4,266,424	4,996,108	543,988	2,856,072	3,400,060	185,696	1,410,352	1,596,048
4	394000	Tools, Shop & Garage Equipment	2,745,457	18,396,280	21,141,737	1,522,523	12,315,022	13,837,545	1,222,934	6,081,258	7,304,192
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	3,758,184	4,171,182	397,207	2,515,841	2,913,048	15,791	1,242,343	1,258,134
4	396XXX	Power Operated Equipment	20,692,789	6,130,166	26,822,955	12,792,864	4,103,717	16,896,581	7,899,925	2,026,449	9,926,374
4	397XXX	Communications Equipment	32,495,521	96,135,608	128,631,129	23,130,905	64,356,060	87,486,965	9,364,616	31,779,548	41,144,164
4	398000	Miscellaneous Equipment	13,459	908,830	922,289	0	608,398	608,398	13,459	300,432	313,891
TOTAL GENERAL PLANT			131,897,961	336,663,201	468,561,162	90,030,941	225,372,447	315,403,388	41,867,020	111,290,754	153,157,774
TOTAL PLANT IN SERVICE			2,863,782,545	2,923,794,503	5,787,577,048	1,912,327,909	1,897,984,810	3,810,312,719	951,454,636	1,025,809,693	1,977,264,329

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended August 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(291,439,466)	(80,453,941)	(371,893,407)	(193,010,641)	(51,812,338)	(244,822,979)	(98,428,825)	(28,641,603)	(127,070,428)
E-ADEP		Hydro Production Plant	0	(198,126,851)	(198,126,851)	0	(127,593,692)	(127,593,692)	0	(70,533,159)	(70,533,159)
E-ADEP		Other Production Plant	0	(176,221,558)	(176,221,558)	0	(113,486,683)	(113,486,683)	0	(62,734,875)	(62,734,875)
E-ADEP		Transmission Plant	(27,817,566)	(251,894,154)	(279,711,720)	(17,046,929)	(162,219,835)	(179,266,764)	(10,770,637)	(89,674,319)	(100,444,956)
E-ADEP		Distribution Plant	(768,226,889)	(546,993)	(768,773,882)	(479,228,578)	(391,198)	(479,619,776)	(288,998,311)	(155,795)	(289,154,106)
E-ADEP		General Plant	(56,080,916)	(121,750,943)	(177,831,859)	(36,879,340)	(81,503,734)	(118,383,074)	(19,201,576)	(40,247,209)	(59,448,785)
TOTAL ACCUMULATED DEPRECIATION			(1,143,564,837)	(828,994,440)	(1,972,559,277)	(726,165,488)	(537,007,480)	(1,263,172,968)	(417,399,349)	(291,986,960)	(709,386,309)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,209,022)	(19,209,022)	0	(12,370,610)	(12,370,610)	0	(6,838,412)	(6,838,412)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(531,808)	0	(531,808)	(531,808)	0	(531,808)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,829,339)	(3,829,339)	0	(2,560,502)	(2,560,502)	0	(1,268,837)	(1,268,837)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(16,628,042)	(126,110,195)	(142,738,237)	(16,628,042)	(84,421,948)	(101,049,990)	0	(41,688,247)	(41,688,247)
E-AAAMT		General Plant - 390200, 396200	0	(1,423,825)	(1,423,825)	0	(953,151)	(953,151)	0	(470,674)	(470,674)
TOTAL ACCUMULATED AMORTIZATION			(17,159,850)	(150,572,381)	(167,732,231)	(17,159,850)	(100,306,211)	(117,466,061)	0	(50,266,170)	(50,266,170)
TOTAL ACCUMULATED DEPR/AMORT			(1,160,724,687)	(979,566,821)	(2,140,291,508)	(743,325,338)	(637,313,691)	(1,380,639,029)	(417,399,349)	(342,253,130)	(759,652,479)
NET ELECTRIC UTILITY PLANT before ADFIT			1,703,057,858	1,944,227,682	3,647,285,540	1,169,002,571	1,260,671,119	2,429,673,690	534,055,287	683,556,563	1,217,611,850
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	(542,349,025)	(542,349,025)	0	(361,291,226)	(361,291,226)	0	(181,057,799)	(181,057,799)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,619,654)	(49,619,654)	0	(33,216,885)	(33,216,885)	0	(16,402,769)	(16,402,769)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,565,122)	(4,565,122)	0	(3,056,030)	(3,056,030)	0	(1,509,092)	(1,509,092)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,647,097)	(5,647,097)	0	(3,636,730)	(3,636,730)	0	(2,010,367)	(2,010,367)
1		ADFIT - CDA Settlement Costs (283333)	0	281,016	281,016	0	180,974	180,974	0	100,042	100,042
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(926,172)	(926,172)	0	(616,979)	(616,979)	0	(309,193)	(309,193)
TOTAL ACCUMULATED DFIT			0	(602,831,091)	(602,831,091)	0	(401,640,248)	(401,640,248)	0	(201,190,843)	(201,190,843)
NET ELECTRIC UTILITY PLANT			1,703,057,858	1,341,396,591	3,044,454,449	1,169,002,571	859,030,871	2,028,033,442	534,055,287	482,365,720	1,016,421,007

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.518%	28.482%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.616%	33.384%
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 August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,703,057,858	1,341,396,591	3,044,454,449	#####	859,030,871	2,028,033,442	534,055,287	482,365,720	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,315,006	43,697,537	52,012,543	6,331,022	29,252,442	35,583,464	1,983,984	14,445,095	16,429,079
4	Accumulated Amortization - AFUDC (182318)	(1,890,279)	(6,556,929)	(8,447,208)	(1,520,833)	(4,389,405)	(5,910,238)	(369,446)	(2,167,524)	(2,536,970)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0
99	Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Plant (101030)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Accumulated Depr (108030)	0	0	0	0	0	0	0	0	0
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,286,551	0	2,286,551	0	0	0	2,286,551	0	2,286,551
99	ADFIT - Boulder Park Disallowed (190040)	65,824	0	65,824	0	0	0	65,824	0	65,824
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823)	15,125,484	0	15,125,484	15,125,484	0	15,125,484	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,903,614	0	22,903,614	22,903,614	0	22,903,614	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,986,110)	0	(7,986,110)	(7,986,110)	0	(7,986,110)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	29,678	0	29,678	0	0	0	29,678	0	29,678
4	Customer Advances (252000)	(4,479,451)	0	(4,479,451)	(1,363,195)	0	(1,363,195)	(3,116,256)	0	(3,116,256)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(23,103,869)	0	(23,103,869)	(21,460,307)	0	(21,460,307)	(1,643,562)	0	(1,643,562)
99	ADFIT-Customer Tax Credit (190393)	4,851,812	0	4,851,812	4,506,664	0	4,506,664	345,148	0	345,148
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,067,275)	0	(8,067,275)	(4,842,564)	0	(4,842,564)	(3,224,711)	0	(3,224,711)
99	Colstrip-Regulatory Asset (182327)	17,684,380	0	17,684,380	10,100,920	0	10,100,920	7,583,460	0	7,583,460
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	454,496	0	454,496	570,001	0	570,001	(115,505)	0	(115,505)
99	Colstrip Reg Asset ADFIT (283376)	(2,549,335)	0	(2,549,335)	(1,749,503)	0	(1,749,503)	(799,832)	0	(799,832)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(7,168,665)	0	(7,168,665)	(5,082,403)	0	(5,082,403)	(2,086,262)	0	(2,086,262)
99	Colstrip ARO Liability (230027)	(13,305,108)	0	(13,305,108)	(8,694,891)	0	(8,694,891)	(4,610,217)	0	(4,610,217)
99	Colstrip ARO ADFIT (190376)	2,794,073	0	2,794,073	1,825,927	0	1,825,927	968,146	0	968,146
99	Colstrip ARO ADFIT (283377)	(1,689,197)	0	(1,689,197)	(1,020,378)	0	(1,020,378)	(668,819)	0	(668,819)
99	Customer Deposits (235199)	(7,610)	0	(7,610)	(7,610)	0	(7,610)	0	0	0
C-WKC	Working Capital	119,506,826	0	119,506,826	81,699,638	0	81,699,638	37,807,188	0	37,807,188
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	136,383,310	37,140,608	173,523,918	99,276,825	24,863,037	124,139,862	37,106,485	12,277,571	49,384,056
	NET RATE BASE	1,839,441,168	1,378,537,199	3,217,978,367	#####	883,893,908	2,152,173,304	571,161,772	494,643,291	#####

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 August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	353,272	353,272			353,272	353,272		227,507	227,507		125,765	125,765
	Steam (ED-ID)	364,152	364,152		364,152		364,152				364,152		364,152
	Steam (ED-WA)	935,303	935,303		935,303		935,303	935,303		935,303			935,303
1	Hydro (ED-AN)	1,386,854	1,386,854		1,386,854		1,386,854		893,134	893,134		493,720	493,720
1	Other (ED-AN)	919,801	919,801		919,801		919,801		592,352	592,352		327,449	327,449
Total Electric Production		3,959,382	3,959,382		1,299,455	2,659,927	3,959,382	935,303	1,712,993	2,648,296	364,152	946,934	1,311,086
Electric Transmission													
1	ED-AN	1,704,873	1,704,873			1,704,873	1,704,873		1,097,938	1,097,938		606,935	606,935
	ED-ID	23,059	23,059		23,059		23,059				23,059		23,059
	ED-WA	43,507	43,507		43,507		43,507	43,507		43,507			43,507
Total Electric Transmissic		1,771,439	1,771,439		66,566	1,704,873	1,771,439	43,507	1,097,938	1,141,445	23,059	606,935	629,994
Electric Distribution													
3	ED-AN	7,260	7,260			7,260	7,260		5,192	5,192		2,068	2,068
	ED-ID	1,726,672	1,726,672		1,726,672		1,726,672				1,726,672		1,726,672
	ED-WA	3,349,380	3,349,380		3,349,380		3,349,380	3,349,380		3,349,380			3,349,380
Total Electric Distribution		5,083,312	5,083,312		5,076,052	7,260	5,083,312	3,349,380	5,192	3,354,572	1,726,672	2,068	1,728,740
Gas Underground Storage													
	GD-AN	64,241		64,241									
	GD-OR	10,844				10,844							
Total Gas Underground St		75,085		64,241		10,844							
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	606,710		606,710									
	GD-WA	1,422,480		1,422,480									
	GD-OR	926,897				926,897							
Total Gas Distribution		2,960,873		2,033,976		926,897							
General Plant													
4	ED-AN	230,531	230,531			230,531	230,531		154,324	154,324		76,207	76,207
	ED-ID	43,248	43,248		43,248		43,248				43,248		43,248
	ED-WA	116,675	116,675		116,675		116,675	116,675		116,675			116,675
7,4	CD-AA	1,904,251	1,335,108	394,333	174,810	1,335,108	1,335,108		893,761	893,761		441,347	441,347
9,4	CD-AN	64,526	49,777	14,749		49,777	49,777		33,322	33,322		16,455	16,455
9	CD-ID	40,254	31,053	9,201		31,053	31,053				31,053		31,053
9	CD-WA	189,026	145,820	43,206		145,820	145,820	145,820		145,820			145,820
8	GD-AA	29,514		20,375									9,139
	GD-AN	2,383		2,383									
	GD-ID	3,880		3,880									
	GD-WA	91,681		91,681									
	GD-OR	14,281				14,281							
Total General Plant		2,730,250	1,952,212	579,808	198,230	336,796	1,615,416	1,952,212	262,495	1,081,407	1,343,902	74,301	534,009
Total Depreciation Expense		16,580,341	12,766,345	2,678,025	1,135,971	6,778,869	5,987,476	12,766,345	4,590,685	3,897,530	8,488,215	2,188,184	2,089,946

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expe	28.482%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,287	49,287		27,246	27,246		
1	Misc Intangible Plt (303000)	ED-AN	21,933	21,933		21,933	21,933		14,125	14,125		7,808	7,808		
Total Production/Transmission			98,466	98,466		98,466	98,466		63,412	63,412		35,054	35,054		
Distribution															
	Franchises (302000)	ED-WA	9,162	9,162		9,162	9,162		9,162	9,162					
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489					
Total Distribution			9,651	9,651		9,651	9,651		9,651	9,651					
General Plant - 303000															
7,4		CD-AA	34,569	24,237	7,159	3,173				16,225	16,225		8,012	8,012	
9,1		CD-AN	811	626	185				403	403		223	223		
		GD-ID	1,233		1,233										
		GD-WA	2,072		2,072										
		GD-OR	551			551									
Total General Plant - 303000			39,236	24,863	10,649	3,724				16,628	16,628		8,235	8,235	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	4,095,924	2,871,734	848,184	376,006				1,922,425	1,922,425		949,309	949,309	
9,4		CD-AN	10,007	7,720	2,287				5,168	5,168		2,552	2,552		
9,4		CD-ID	0	0	0			0			0		0		
9,4		CD-WA	312,717	241,239	71,478				241,239	241,239			0		
4		ED-AN	597,450	597,450					399,951	399,951		197,499	197,499		
		ED-ID	0	0				0			0		0		
		ED-WA	104,386	104,386				104,386	104,386	104,386	104,386				
8		GD-AA	7,043		4,862	2,181									
		GD-AN	0		0										
		GD-OR	6,065			6,065									
Total Miscellaneous IT Intangible Plt - 3031XX			5,133,592	3,822,529	926,811	384,252				345,625	2,327,544	2,673,169	0	1,149,360	1,149,360
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0									
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0			0	0		0	0		
4		ED-AN	35,203	35,203					23,566	23,566		11,637	11,637		
		GD-OR	0			0									
Total General Plant - 390200, 396200			35,203	35,203	0	0				23,566	23,566		11,637	11,637	
Total Amortization Expense			5,316,148	3,990,712	937,460	387,976				355,276	2,431,150	2,786,426	0	1,204,286	1,204,286

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(80,453,941)	(80,453,941)			(80,453,941)	(80,453,941)		(51,812,338)	(51,812,338)		(28,641,603)	(28,641,603)	
	Steam (ED-ID)	(98,428,825)	(98,428,825)		(98,428,825)	(98,428,825)	(98,428,825)				(98,428,825)		(98,428,825)	
	Steam (ED-WA)	(193,010,641)	(193,010,641)		(193,010,641)	(193,010,641)	(193,010,641)	(193,010,641)			(193,010,641)		(193,010,641)	
1	Hydro (ED-AN)	(198,126,851)	(198,126,851)		(198,126,851)	(198,126,851)	(198,126,851)		(127,593,692)	(127,593,692)		(70,533,159)	(70,533,159)	
1	Other (ED-AN)	(176,221,558)	(176,221,558)		(176,221,558)	(176,221,558)	(176,221,558)		(113,486,683)	(113,486,683)		(62,734,875)	(62,734,875)	
Total Electric Production		(746,241,816)	(746,241,816)		(291,439,466)	(454,802,350)	(746,241,816)		(193,010,641)	(292,892,713)	(485,903,354)	(98,428,825)	(161,909,637)	(260,338,462)
Electric Transmission														
1	ED-AN	(251,894,154)	(251,894,154)			(251,894,154)	(251,894,154)		(162,219,835)	(162,219,835)		(89,674,319)	(89,674,319)	
	ED-ID	(10,770,637)	(10,770,637)		(10,770,637)	(10,770,637)	(10,770,637)				(10,770,637)		(10,770,637)	
	ED-WA	(17,046,929)	(17,046,929)		(17,046,929)	(17,046,929)	(17,046,929)	(17,046,929)			(17,046,929)		(17,046,929)	
Total Electric Transmissi		(279,711,720)	(279,711,720)		(27,817,566)	(251,894,154)	(279,711,720)		(17,046,929)	(162,219,835)	(179,266,764)	(10,770,637)	(89,674,319)	(100,444,956)
Electric Distribution														
3	ED-AN	(546,993)	(546,993)			(546,993)	(546,993)		(391,198)	(391,198)		(155,795)	(155,795)	
	ED-ID	(288,998,311)	(288,998,311)		(288,998,311)	(288,998,311)	(288,998,311)				(288,998,311)		(288,998,311)	
	ED-WA	(479,228,578)	(479,228,578)		(479,228,578)	(479,228,578)	(479,228,578)	(479,228,578)			(479,228,578)		(479,228,578)	
Total Electric Distribution		(768,773,882)	(768,773,882)		(768,226,889)	(546,993)	(768,773,882)		(479,228,578)	(391,198)	(479,619,776)	(288,998,311)	(155,795)	(289,154,106)
Gas Underground Storage														
	GD-AN	(19,682,932)	(19,682,932)											
	GD-OR	(1,723,865)		(1,723,865)		(1,723,865)								
Total Gas Underground S		(21,406,797)		(19,682,932)		(1,723,865)								
Gas Distribution														
	GD-AN	(2,059,398)	(2,059,398)											
	GD-ID	(105,682,967)	(105,682,967)											
	GD-WA	(196,670,473)	(196,670,473)											
	GD-OR	(146,211,589)		(146,211,589)										
Total Gas Distribution		(450,624,427)		(304,412,838)		(146,211,589)								
General Plant														
4	ED-AN	(36,167,908)	(36,167,908)			(36,167,908)	(36,167,908)		(24,211,883)	(24,211,883)		(11,956,025)	(11,956,025)	
	ED-ID	(13,369,964)	(13,369,964)		(13,369,964)	(13,369,964)	(13,369,964)				(13,369,964)		(13,369,964)	
	ED-WA	(26,819,856)	(26,819,856)		(26,819,856)	(26,819,856)	(26,819,856)	(26,819,856)			(26,819,856)		(26,819,856)	
7,4	CD-AA	(112,177,128)	(78,649,629)	(23,229,639)	(10,297,860)	(78,649,629)	(78,649,629)		(52,650,421)	(52,650,421)		(25,999,208)	(25,999,208)	
9,4	CD-AN	(8,987,732)	(6,933,406)	(2,054,326)		(6,933,406)	(6,933,406)		(4,641,430)	(4,641,430)		(2,291,976)	(2,291,976)	
9	CD-ID	(7,559,483)	(5,831,612)	(1,727,871)		(5,831,612)	(5,831,612)				(5,831,612)		(5,831,612)	
9	CD-WA	(13,040,048)	(10,059,484)	(2,980,564)		(10,059,484)	(10,059,484)	(10,059,484)			(10,059,484)		(10,059,484)	
8	GD-AA	(2,695,433)		(1,860,792)	(834,641)									
	GD-AN	(4,055,650)		(4,055,650)										
	GD-ID	(2,446,951)		(2,446,951)										
	GD-WA	(13,355,563)		(13,355,563)										
	GD-OR	(5,769,791)		(5,769,791)										
Total General Plant		(246,445,507)	(177,831,859)	(51,711,356)	(16,902,292)	(56,080,916)	(121,750,943)	(177,831,859)	(36,879,340)	(81,503,734)	(118,383,074)	(19,201,576)	(40,247,209)	(59,448,785)
Total Accumulated Depr		(2,513,204,149)	(1,972,559,277)	(375,807,126)	(164,837,746)	(1,143,564,837)	(828,994,440)	(1,972,559,277)	(726,165,488)	(537,007,480)	(1,263,172,968)	(417,399,349)	(291,986,960)	(709,386,309)

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%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	28.482%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(16,225,755)	(16,225,755)			(16,225,755)	(16,225,755)		(10,449,386)	(10,449,386)		(5,776,369)	(5,776,369)		
1	Misc Intangible Plt (3030 ED-AN	(2,983,267)	(2,983,267)			(2,983,267)	(2,983,267)		(1,921,224)	(1,921,224)		(1,062,043)	(1,062,043)		
Total Production/Transmission		(19,209,022)	(19,209,022)			(19,209,022)	(19,209,022)		(12,370,610)	(12,370,610)		(6,838,412)	(6,838,412)		
Distribution															
	Franchises (302000) ED-WA	(462,004)	(462,004)			(462,004)	(462,004)	(462,004)		(462,004)					
	Misc Intangible Plt (3030 ED-WA	(69,804)	(69,804)			(69,804)	(69,804)	(69,804)		(69,804)					
Total Distribution		(531,808)	(531,808)			(531,808)	(531,808)	(531,808)		(531,808)					
General Plant - 303000															
7,4	CD-AA	(5,295,059)	(3,712,472)	(1,096,501)	(486,086)		(3,712,472)	(3,712,472)		(2,485,240)	(2,485,240)	(1,227,232)	(1,227,232)		
9,1	CD-AN	(151,493)	(116,867)	(34,626)			(116,867)	(116,867)		(75,262)	(75,262)	(41,605)	(41,605)		
	GD-ID	(169,296)		(169,296)											
	GD-WA	(331,140)		(331,140)											
	GD-OR	(133,130)			(133,130)										
Total General Plant - 303000		(6,080,118)	(3,829,339)	(1,631,563)	(619,216)		(3,829,339)	(3,829,339)		(2,560,502)	(2,560,502)	(1,268,837)	(1,268,837)		
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(159,847,883)	(112,072,548)	(33,101,299)	(14,674,036)		(112,072,548)	(112,072,548)		(75,024,726)	(75,024,726)	(37,047,822)	(37,047,822)		
9,4	CD-AN	(468,321)	(361,277)	(107,044)			(361,277)	(361,277)		(241,850)	(241,850)	(119,427)	(119,427)		
9	CD-ID	0	0	0		0	0	0		0	0	0	0		
9	CD-WA	(17,883,414)	(13,795,802)	(4,087,612)		(13,795,802)	(13,795,802)	(13,795,802)				0	0		
4	ED-AN	(13,676,370)	(13,676,370)			(13,676,370)	(13,676,370)		(9,155,372)	(9,155,372)		(4,520,998)	(4,520,998)		
	ED-ID	0	0			0	0	0				0	0		
	ED-WA	(2,832,240)	(2,832,240)			(2,832,240)	(2,832,240)	(2,832,240)		(2,832,240)					
8	GD-AA	(292,086)		(201,642)	(90,444)										
	GD-AN	0		0											
	GD-OR	(56,584)			(56,584)										
Total Misc IT Intangible Plant - 3031XX		(195,056,898)	(142,738,237)	(37,497,597)	(14,821,064)		(16,628,042)	(126,110,195)	(142,738,237)	(16,628,042)	(84,421,948)	(101,049,990)	0	(41,688,247)	(41,688,247)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0		
9	CD-ID	0	0	0		0	0	0		0	0	0	0		
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0		
4	ED-AN	(1,423,825)	(1,423,825)			(1,423,825)	(1,423,825)		(953,151)	(953,151)		(470,674)	(470,674)		
	ED-WA	0	0			0	0	0	0	0					
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,423,825)	(1,423,825)	0	0	0	(1,423,825)	(1,423,825)	0	(953,151)	(953,151)	0	(470,674)	(470,674)	
Total Accumulated Amortization		(222,301,671)	(167,732,231)	(39,129,160)	(15,440,280)		(17,159,850)	(150,572,381)	(167,732,231)	(17,159,850)	(100,306,211)	(117,466,061)	0	(50,266,170)	(50,266,170)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0		
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	0		
99		GD-OR / AS	845,517	0	0	0	0	0	0	845,517	0	845,517		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	0	1,114,001	1,114,001	
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	
		TOTAL ACCOUNT	19,264,576	800,859	699,567	9,688,733	11,189,159	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	20,789,826	8,515,822	3,115,965	9,158,039	20,789,826	0	0	0	0	0		
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	0		
99		GD-OR / AS	4,294,119	0	0	0	0	0	0	4,294,119	0	4,294,119		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	131,351,083	0	0	92,092,872	92,092,872	0	0	27,200,182	0	12,058,029	12,058,029	
9		CD-WA / ID / AN	31,548,609	9,407,745	6,287,432	8,642,366	24,337,543	2,787,458	1,862,928	2,560,680	7,211,066	0	0	
		TOTAL ACCOUNT	213,034,237	17,923,567	9,403,397	109,893,277	137,220,241	27,838,058	1,862,928	29,760,862	59,461,848	4,294,119	12,058,029	16,352,148
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,725,649	1,314,167	7,798	2,403,684	3,725,649	0	0	0	0	0		
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	0		
99		GD-OR / AS	12,109	0	0	0	0	0	0	12,109	0	12,109		
8		GD-AA	170,667	0	0	0	0	0	0	117,820	0	52,847		
7		CD-AA	73,953,333	0	0	51,850,161	51,850,161	0	0	15,314,256	0	6,788,916	6,788,916	
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	
		TOTAL ACCOUNT	83,856,790	5,503,947	15,420	54,501,353	60,020,720	1,474,529	2,258	15,505,411	16,982,198	12,109	6,841,763	6,853,872
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	62,396,035	25,817,105	12,252,566	24,326,364	62,396,035	0	0	0	0	0		
99		GD-WA / ID / AN	16,377,849	0	0	0	0	9,995,554	3,412,261	2,970,034	16,377,849	0	0	
99		GD-OR / AS	4,847,814	0	0	0	0	0	0	0	4,847,814	0	4,847,814	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	0	30,094		
7		CD-AA	7,569,804	0	0	5,307,341	5,307,341	0	0	1,567,555	0	694,908	694,908	
9		CD-WA / ID / AN	7,292,270	1,597,975	793,649	3,233,852	5,625,476	473,470	235,153	958,171	1,666,794	0	0	
		TOTAL ACCOUNT	98,580,959	27,415,080	13,046,215	32,867,557	73,328,852	10,469,024	3,647,414	5,562,853	19,679,291	4,847,814	725,002	5,572,816

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0		
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	0		
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	12,523	0	0	8,780	8,780	0	2,593	0	1,150	1,150		
9		CD-WA / ID / AN	5,852,178	485,122	185,696	3,843,727	4,514,545	143,739	55,021	1,138,873	1,337,633	0		
		TOTAL ACCOUNT	6,580,629	543,988	185,696	4,266,424	4,996,108	366,092	55,021	1,141,466	1,562,579	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,484,332	1,501,272	474,945	6,508,115	8,484,332	0	0	0	0	0		
99		GD-WA / ID / AN	3,758,539	0	0	0	0	2,773,950	547,448	437,141	3,758,539	0		
99		GD-OR / AS	1,215,267	0	0	0	0	0	0	0	1,215,267	0		
8		GD-AA	5,763,959	0	0	0	0	0	0	3,979,149	0	1,784,810		
7		CD-AA	15,834,140	0	0	11,101,632	11,101,632	0	0	3,278,934	0	1,453,574		
9		CD-WA / ID / AN	2,016,740	21,251	747,989	786,533	1,555,773	6,297	221,625	783,045	460,967	0		
		TOTAL ACCOUNT	37,072,977	1,522,523	1,222,934	18,396,280	21,141,737	2,780,247	769,073	7,928,269	11,477,589	1,215,267	3,238,384	4,453,651
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,242,023	397,207	15,791	2,829,025	3,242,023	0	0	0	0	0		
99		GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0		
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0		
8		GD-AA	232,523	0	0	0	0	0	0	160,522	0	72,001		
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	0	121,658		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	5,023,631	397,207	15,791	3,758,185	4,171,183	110,331	0	529,872	640,203	18,586	193,659	212,245
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	25,398,005	12,542,856	7,583,364	5,271,785	25,398,005	0	0	0	0	0		
99		GD-WA / ID / AN	4,329,884	0	0	0	0	2,662,471	846,824	820,589	4,329,884	0		
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	0	48,514		
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0		
		TOTAL ACCOUNT	31,667,043	12,792,864	7,899,925	6,130,166	26,822,955	2,736,547	940,619	1,074,574	4,751,740	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 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
	397XXX	Communication Equipment										
99		ED-WA / ID / AN	42,880,361	12,827,436	6,503,117	23,549,808	42,880,361	0	0	0	0	0
99		GD-WA / ID / AN	889,893	0	0	0	0	596,045	287,726	6,122	889,893	0
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	742,178	0
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0
7		CD-AA	99,975,926	0	0	70,095,121	70,095,121	0	0	20,703,015	20,703,015	0
9		CD-WA / ID / AN	20,294,319	10,303,468	2,861,499	2,490,679	15,655,646	3,052,855	847,845	737,973	4,638,673	0
		TOTAL ACCOUNT	165,025,975	23,130,904	9,364,616	96,135,608	128,631,128	3,648,900	1,135,571	21,615,071	26,399,542	742,178
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN	290,669	0	6,846	283,823	290,669	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	9,092	0
8		GD-AA	889	0	0	0	0	0	0	614	614	0
7		CD-AA	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0
		TOTAL ACCOUNT	1,199,789	0	13,460	908,829	922,289	0	1,960	185,220	187,180	9,092
		TOTAL GENERAL PLANT	661,423,393	90,030,939	41,867,021	336,663,199	468,561,159	52,695,821	8,514,780	86,047,468	147,258,069	12,049,308

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 August 31, 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	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	27,494,758	4,453,415	0	23,041,343	27,494,758	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	362,508	0	0	0	0	0	0	0	0	362,508	0	362,508	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176	
7		CD-AA	120,113,880	0	0	84,214,244	84,214,244	0	0	24,873,182	24,873,182	0	11,026,454	11,026,454	
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	0	
		TOTAL ACCOUNT	149,354,020	4,733,201	0	#####	#####	82,899	0	25,300,498	25,383,397	362,508	11,156,630	11,519,138	
	30310X	Misc Intangible Plant--Term On-Premise Software													
99		ED-WA / ID / AN	3,798,941	0	0	3,798,941	3,798,941	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	28,979,245	0	0	20,317,928	20,317,928	0	0	6,001,022	6,001,022	0	2,660,295	2,660,295	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	32,778,186	0	0	24,116,869	24,116,869	0	0	6,001,022	6,001,022	0	2,660,295	2,660,295	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642	0
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	360,612	0	0	360,612	360,612	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	18,223,893	0	0	12,777,136	12,777,136	0	0	3,773,804	3,773,804	0	1,672,953	1,672,953	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	18,584,505	0	0	13,137,748	13,137,748	0	0	3,773,804	3,773,804	0	1,672,953	1,672,953	0
	TOTAL		377,117,029	21,168,259	0	258,478,101	279,646,360	5,353,108	771,517	62,797,803	68,922,428	788,459	27,759,782	28,548,241	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 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	(69,859,489)	(48,979,885)	(14,466,503)	(6,413,101)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,511,185)	(4,565,122)	(1,348,336)	(597,727)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(77,017,628)</u>	<u>(54,189,813)</u>	<u>(15,816,327)</u>	<u>(7,011,488)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended August 31, 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	6,578,794	6,578,794	0	0	0	0	6,578,794
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	2,868	2,868	0	0	0	0	2,868
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	95,415,443	43,247,511	0	138,662,954	81,699,638	37,807,188	13,715,805	5,440,323	0
TOTAL		95,415,443	43,247,511	6,581,661	145,244,615	81,699,638	37,807,188	13,715,805	5,440,323	6,581,661

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